



Village of Twin Lakes, Wisconsin

# Annual Budget

For Year Beginning January 1, 2022

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Adopted November 22, 2021

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# BUDGET LETTER

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# INFORMATION SECTION

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# GENERAL FUND

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# 2022 ANNUAL BUDGET

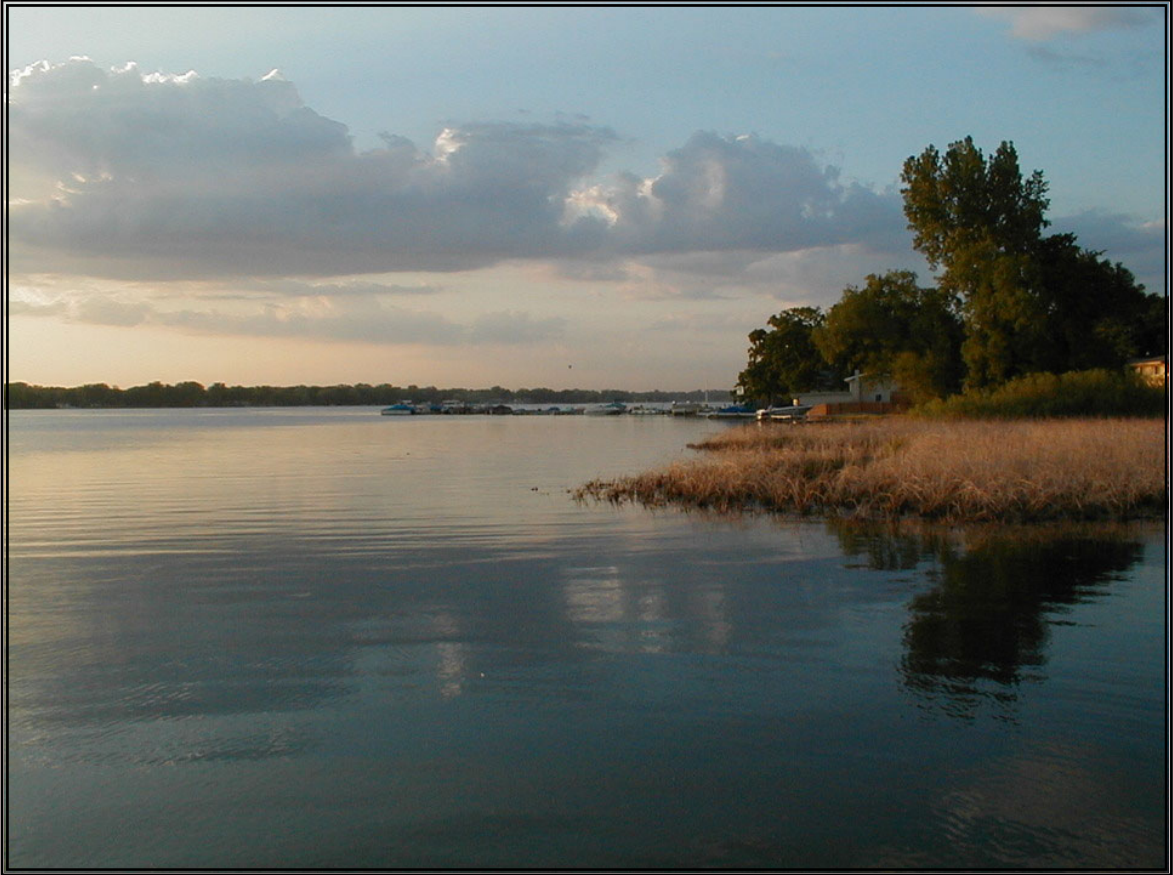
## OVERALL SUMMARY

	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed
<b>OVERALL SUMMARY</b>					
<b>GENERAL EXPENSES</b>					
<b>GENERAL OPERATIONS</b>					
GENERAL ADMINISTRATION	\$980,407	\$1,151,325	\$1,108,647	\$1,283,096	\$1,073,897
PUBLIC WORKS	\$802,972	\$845,367	\$631,244	\$922,519	\$1,354,163
PUBLIC SAFETY	\$2,349,543	\$2,500,938	\$1,922,932	\$2,383,546	\$2,617,704
TOTAL GENERAL OPERATIONS	\$4,132,922	\$4,497,630	\$3,662,823	\$4,589,161	\$5,045,763
<b>OTHER OPERATIONS</b>					
CAPITAL OUTLAY	\$320,268	\$56,700	\$46,190	\$72,440	\$89,530
CAPITAL PROJECTS PAID THROUGH BORROWING	\$581,000	\$0	\$1,942,987	\$2,000,000	\$0
TOTAL OTHER OPERATIONS	\$320,268	\$56,700	\$46,190	\$72,440	\$89,530
<b>TOTAL GENERAL FUND</b>	<b>\$4,453,189</b>	<b>\$4,554,330</b>	<b>\$3,709,013</b>	<b>\$4,661,601</b>	<b>\$5,135,293</b>
<b>OTHER GENERAL ACTIVITY EXPENSES</b>					
SANITATION FUND	\$519,711	\$642,012	\$422,889	\$590,416	\$606,768
LAUNCH MARINA FUND	\$5,499	\$6,543	\$5,309	\$8,435	\$8,579
DEBT SERVICE FUND	\$346,624	\$317,622	\$0	\$317,622	\$410,869
<b>TOTAL OTHER GENERAL ACTIVITY FUNDS</b>	<b>\$871,834</b>	<b>\$966,177</b>	<b>\$428,198</b>	<b>\$916,473</b>	<b>\$1,026,215</b>
<b>TOTAL GENERAL EXPENSES</b>	<b>\$5,325,024</b>	<b>\$5,520,507</b>	<b>\$4,137,212</b>	<b>\$5,578,073</b>	<b>\$6,161,509</b>
<b>GENERAL REVENUE</b>					
ANTICIPATED RECEIPTS	\$1,416,557	\$1,097,308	\$1,141,746	\$1,322,021	\$884,164
CHARGES FOR SERVICE	\$553,389	\$621,920	\$3,282	\$621,920	\$581,768
DEBT PROCEEDS	\$574,731	\$0	\$2,875,000	\$4,150,000	\$0
GRANTS	\$26,222	\$15,000	\$19,205	\$19,205	\$15,000
APPL OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$37,600
<b>TO BE RAISED BY TAXATION</b>					
FOR GENERAL OPERATIONS	\$3,371,733	\$3,521,020	\$1,875	\$3,521,020	\$3,812,529
FOR CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0
FOR SANITATION	\$0	\$0	\$0	\$0	\$0
FOR LAUNCH/MARINA	\$58,112	\$47,112	\$0	\$47,112	\$42,514
FOR SEWER UTILITY	\$0	\$0	\$0	\$0	\$0
FOR DEBT SERVICE	\$346,624	\$317,622	\$0	\$317,622	\$410,869
<b>TOTAL TO BE RAISED BY TAXATION (VILLAGE + LIBRARY)</b>	<b>\$3,776,469</b>	<b>\$3,885,754</b>	<b>\$1,875</b>	<b>\$3,885,754</b>	<b>\$4,265,912</b>
TAX RATE		\$4.7911			\$4.473399
TOTAL ASSESSED VALUATION		\$811,033,500			\$953,617,500
<b>TOTAL TO BE RAISED BY TAXATION (VILLAGE ONLY)</b>		<b>\$3,597,432</b>			<b>\$3,960,688</b>
<b>TOTAL TO BE RAISED BY TAXATION (LIBRARY ONLY)</b>		<b>\$288,322</b>			<b>\$305,224</b>
<b>SEWER UTILITY FUND</b>					
TOTAL SEWER FUND REVENUES	\$3,786,283	\$1,745,000	\$1,372,263	\$1,763,743	\$1,963,174
TOTAL SEWER FUND EXPENSES	\$970,892	\$1,320,886	\$1,647,143	\$2,422,011	\$1,496,580
<b>TAX INCREMENTAL FINANCING DISTRICT #1</b>					
TOTAL TID REVENUES	\$237,162	\$157,024	\$35,935	\$277,020	\$260,957
TOTAL TID EXPENSES	\$167,098	\$195,997	\$150	\$195,997	\$230,641
<b>TOTAL VILLAGE ANNUAL EXPENSES</b>	<b>\$6,463,014</b>	<b>\$7,037,390</b>	<b>\$5,784,504</b>	<b>\$8,196,081</b>	<b>\$7,888,729</b>
TOTAL EXPENSES (NO TID)	\$6,295,916	\$6,841,393	\$5,784,354	\$8,000,084	\$7,658,088
<b>TWIN LAKES PROTECTION AND REHABILITATION DISTRICT - SPECIAL FUNDS</b>					
TOTAL PROTECTION AND REHAB REVENUES	\$398,887	\$418,000			\$179,000
TOTAL PROTECTION AND REHAB EXPENSES	\$80,569	\$420,000			\$179,000
<b>TOTAL TO BE RAISED BY TAXATION- PROTECTION AND REHAB</b>		<b>\$78,000</b>			<b>\$78,000</b>
		\$0.096174			\$0.081794

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# REVENUES

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# 2022 ANNUAL BUDGET

## FUND

100- General Fund

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL FUND REVENUES</b>							
100-50-41111-000	PROPERTY TAX SETTLEMENT	\$3,371,733	\$3,521,020	\$1,875	\$3,521,020	\$3,812,529	1
100-51-43410-000	SHARED REVENUE	\$76,450	\$65,305	\$9,796	\$65,305	\$78,626	2
100-51-43420-000	FIRE DEPT CREDITS	\$28,584	\$20,000	\$30,905	\$30,905	\$20,000	
100-51-43521-000	POLICE DEPT TRAINING REIMB	\$0	\$1,000	\$2,400	\$2,400	\$1,000	
100-51-43522-000	WATER PATROL	\$7,934	\$5,000	\$19,523	\$19,523	\$5,000	3
100-51-43524-000	OTHER PUBLIC SAFETY GRANTS	\$1,973	\$1,000	\$0	\$0	\$1,000	4
100-51-43531-000	GENERAL TRANSPORTATION AIDS	\$317,316	\$303,066	\$227,002	\$303,066	\$306,680	5
100-51-43540-000	EMERGENCY RELIEF GRANT	\$110,434	\$0	\$0	\$0	\$0	
100-51-43660-000	PAYMENT IN LIEU OF TAXES	\$19,482	\$7,500	\$3,112	\$7,500	\$7,500	6
100-51-43692-000	INFRASTRUCTURE GRANT	\$0	\$0	\$24,111	\$24,111	\$0	7
100-51-48950-000	EXEMPT COMPUTER AID	\$437	\$437	\$437	\$437	\$437	
100-51-48960-000	PERSONAL PROPERTY AID	\$1,917	\$0	\$0	\$0	\$621	
100-52-44100-000	OPERATOR LICENSES	\$1,700	\$2,500	\$2,190	\$2,250	\$2,500	
100-52-44101-000	CABLE TELEVISION	\$99,770	\$95,000	\$63,100	\$95,000	\$95,000	
100-52-44102-000	CLASS "A" LICENSES	\$2,000	\$1,500	\$1,860	\$1,860	\$1,500	
100-52-44103-000	CLASS "B" LICENSES	\$8,420	\$9,500	\$10,260	\$10,260	\$9,500	
100-52-44104-000	WEIGHTS & MEASURES LIC	\$1,639	\$1,600	\$1,633	\$1,633	\$1,600	
100-52-44106-000	MISC LICENSES	\$720	\$500	\$780	\$780	\$500	
100-52-44300-000	BUILDING PERMIT FEES	\$281,957	\$335,000	\$296,621	\$300,000	\$100,000	8
100-52-44901-000	OCCUP PERMIT FEES	\$3,565	\$1,200	\$3,830	\$3,830	\$1,200	
100-52-44902-000	SHORT TERM RENTAL FEES	\$0	\$0	\$1,650	\$1,650	\$1,000	
100-52-46100-000	AMUSEMENT LICENSES	\$1,435	\$1,000	\$1,010	\$1,010	\$1,000	
100-52-46101-000	CABARET LICENSE	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	
100-52-46102-000	CIGARETTE LICENSES	\$700	\$500	\$600	\$600	\$500	
100-52-48901-000	DOG LICENSES	\$1,137	\$1,200	\$645	\$645	\$1,200	
100-53-45100-000	COST AND FINES	\$21,695	\$25,000	\$22,061	\$25,000	\$23,000	
100-53-45103-000	PARKING TICKETS	\$160	\$500	\$1,070	\$1,200	\$500	
100-54-44105-000	BOARD OF APPEALS FEES	\$2,700	\$900	\$4,500	\$4,500	\$900	9
100-54-44301-000	DESIGN REVIEW/PLAN COM FEES	\$1,250	\$1,000	\$1,000	\$1,000	\$1,000	
100-54-46110-000	ASSESSMENT LETTER FEES	\$9,390	\$5,000	\$9,007	\$9,200	\$5,000	
100-54-46210-000	POLICE DEPT CHARGES	\$1,154	\$2,000	\$2,018	\$2,200	\$2,000	
100-54-46540-000	CEMETERY GRAVESITES	\$6,100	\$2,000	\$2,800	\$2,800	\$2,000	
100-54-46720-000	PARK RENTALS	\$500	\$1,500	\$2,025	\$2,100	\$1,500	10
100-54-46750-000	BOAT RAMP FEES	\$22,501	\$15,000	\$17,485	\$17,485	\$15,000	
100-54-46751-000	ASSOCIATION PIER SLIP RENTAL	\$9,983	\$9,500	\$10,282	\$10,282	\$9,500	11
100-54-46752-000	PIER, RAFT, BUOY FEES	\$1,150	\$600	\$1,030	\$1,030	\$600	
100-55-47390-000	PROBATION/PAROLE	\$7,903	\$6,000	\$5,570	\$6,000	\$6,500	
100-55-49200-000	SANITATION ADMIN CHGS	\$0	\$5,000	\$0	\$0	\$5,000	
100-55-49201-000	LAUNCH/MARINA ADMIN CHGS	\$0	\$2,000	\$0	\$0	\$2,000	
100-56-45104-000	TOWER RENTAL	\$63,198	\$55,000	\$60,955	\$65,000	\$60,000	12
100-56-46103-000	LICENSE PUBLICATIONS	\$59	\$200	\$133	\$133	\$100	13
100-56-46290-000	UNIFORM ADDRESS SIGNS	\$1,462	\$800	\$1,488	\$1,488	\$700	
100-56-48109-000	INTEREST EARNINGS	\$46,983	\$25,000	\$1,660	\$2,200	\$25,000	
100-56-48112-000	INTEREST ON TAXES CHARGED	\$1	\$500	\$150	\$200	\$500	
100-56-48300-000	SALE OF ASSETS	\$0	\$2,000	\$34,840	\$34,840	\$2,000	14
100-56-48500-000	DONATIONS/SPONSORSHIPS	\$125	\$0	\$1,815	\$1,815	\$0	15
100-56-48900-000	MISC INCOME	\$162,287	\$20,000	\$156,254	\$156,254	\$20,000	
100-56-48903-000	INS DIVIDENDS/PAYBACKS	\$20,655	\$0	\$22,192	\$22,192	\$0	
	<b>ONGOING REVENUE TOTAL</b>	<b>\$4,719,659</b>	<b>\$4,554,328</b>	<b>\$1,062,677</b>	<b>\$4,761,704</b>	<b>\$4,632,693</b>	
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS/ USE OF FUND BALANCE	\$85,000	\$0	\$0	\$0		
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS	\$150,000	\$0	\$0	\$0	\$465,000	16
	DUE FROM TIF FUND	\$0	\$0	\$0	\$0	\$37,600	
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$4,804,659</b>	<b>\$4,554,328</b>	<b>\$1,062,677</b>	<b>\$4,761,704</b>	<b>\$5,135,293</b>	

## EXPENSES

**TOTAL EXPENSES** **\$4,453,189** **\$4,554,330** **\$3,709,013** **\$4,661,601** **\$5,135,293**

EXPENDITURES INCLUDE GENERAL ADMINISTRATION, PUBLIC WORKS, AND PUBLIC SAFETY. EXPENDITURE ACCOUNTS ARE LISTED WITHIN EACH DEPARTMENT'S SECTION.

GENERAL PROPERTY TAX	Balanced:	(\$0)
INTERGOVERNMENTAL REVENUE		
LICENSES & PERMITS		
FINES, FORFEITS, & PENALTIES		
PUBLIC CHARGES		
INTERGOVERNMENTAL CHARGES		
MISCELLANEOUS		

**Village of Twin Lakes  
2022 Annual Budget  
Administrative Notes  
ANTICIPATED REVENUES**

1. The total levy is divided into the General Fund (\$3,812,529), Debt Service Fund (\$410,869), Launch/Marina Fund (\$42,514), and the Capital Projects Fund (\$23,033) for a total levy of \$4,265,912.00.
2. State shared revenue for 2022 is estimated at approximately \$78,626 by the Department of Administration, which is a \$13,321 increase from the previous year.
3. This line accounts for both the State (DNR) reimbursement for Water Patrol and the Lake District contributions for this activity. Based on discussions with Water Patrol Staff, we anticipate a reimbursement of about 70% of ongoing expenses from the State. Reimbursements occur in the year after the expense is made.
4. In 2016, the Police Department was awarded a matching grant to help cover the cost of bulletproof vests for Police Officers. The expense and reimbursement of 2 vests will occur in 2022.
5. The amount of assistance anticipated for general transportation projects, which includes, primarily, road paving and other maintenance, to be received by the Village in 2022 is a \$3,614 increase from 2021. This funding is set by the State.
6. The State makes a payment to the Village to approximate property taxes on the State-owned portion of the Lake Elizabeth Boat Launch property.
7. The Local Road Improvement Program provides matching funds for specific municipal road projects. Twin Lakes is eligible to apply for these funds in every other State biennium (every four years) and won't be eligible to receive this support until in 2024.
8. This housing construction market and local economy is improving; however the budget continues to be conservative with forecasting effects of new construction.
9. This line anticipates one appeal to be filed with the Village with such revenues used to cover costs associated with these requests.
10. This line reflects payments received for usage of Lance Park and Millennium Park. This includes payments by tenants that lease the Concession Stand at Lance Park's Scout House. Residents and Non-Residents can rent the amphitheater or Scout House at Lance Park or the park shelter at Millennium Park for a fee.
11. The Village receives revenue through leasing out boat slips at both Hickory Point Marina and Indian Point Marina. The lease rate increases 3% annually.
12. The Village receives revenue for the rental of ground space to the occupants of the cell tower at the Police Department.



13. This revenue line shows the payments made by various license applicants for the cost of required publications in the local paper related to their respective applications. This is a pass-through cost.
14. The Village anticipates selling a police squad in 2022; the proceeds of the sale will go to this line.
15. This line accounts for the gross revenue received for outside sponsorships of various park programming efforts including Movies in the Park and Music in the Park.
16. This line accounts for the use of reserved fund balance from the prior year to pay for appropriations in 2022. The Village is planning on using reserves for a major road project in 2022.

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# GENERAL ADMINISTRATION

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**DEPARTMENT DESCRIPTION:**

General administration consists of the following functions: clerk, treasurer, finance, human resources, legal, engineering, building inspection, municipal court, Community Library, and boards & commissions.

Village Hall is located at 108 E Main Street. Office hours are 8:30am to 4:30pm Monday through Friday.

**2022 DEPARTMENT GOALS & OBJECTIVES:**

Continue training and professional development for Clerk and Deputy Clerk. Research Village contracts and rebid for competitiveness. Continue focus on improving Building Inspection availability.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None

# 2022 ANNUAL BUDGET

## FUND 100- General Fund

### EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
100-10-41111-238	CHARGEBACKS / ANNEXATIONS	\$0	\$0	\$0	\$0	\$0	
<b>BOARD OF APPEALS</b>							
100-10-51101-229	ADVERTISING/CLASSIFIEDS	\$387	\$400	\$344	\$344	\$400	
100-10-51101-230	POSTAGE	\$0	\$75	\$10	\$10	\$75	
100-10-51101-232	LEGAL	\$0	\$2,000	\$0	\$0	\$2,000	
100-10-51101-250	MISCELLANEOUS	\$140	\$0	\$0	\$0	\$0	
	TOTAL BOARD OF APPEALS	\$528	\$2,475	\$354	\$354	\$2,475	
100-10-51103-220	VILLAGE MEMBERSHIP DUES	\$3,291	\$3,300	\$3,466	\$3,466	\$3,300	
<b>VILLAGE ADMINISTRATOR</b>							
100-10-51104-110	FULL TIME WAGES	\$68,110	\$64,310	\$86,944	\$108,680	\$65,146	1
100-10-51104-120	RETIREMENT	\$4,581	\$4,079	\$5,651	\$7,064	\$4,235	
100-10-51104-122	FICA	\$4,415	\$3,747	\$5,415	\$6,769	\$4,039	
100-10-51104-123	MEDICARE	\$1,032	\$876	\$1,266	\$1,583	\$945	
100-10-51104-128	EDUCATIONAL INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-10-51104-130	HEALTH INS	\$6,627	\$6,812	\$5,288	\$6,812	\$6,812	2
100-10-51104-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51104-134	LIFE INS	\$35	\$72	\$33	\$72	\$72	
100-10-51104-136	DISABILITY INS	\$345	\$490	\$239	\$490	\$490	
100-10-51104-138	FLEX SPENDING PLAN	\$97	\$585	\$104	\$585	\$585	
100-10-51104-226	ANNUAL LOGO CLOTHING	\$0	\$100	\$34	\$100	\$100	
100-10-51104-283	CAR ALLOWANCE	\$948	\$948	\$790	\$948	\$948	
	TOTAL VILLAGE ADMINISTRATOR	\$86,190	\$82,019	\$105,763	\$133,102	\$83,372	
<b>VILLAGE BOARD &amp; PRESIDENT</b>							
100-10-51105-111	PART TIME WAGES	\$34,244	\$34,128	\$29,780	\$34,128	\$34,128	3
100-10-51105-122	FICA	\$2,123	\$2,116	\$1,846	\$2,116	\$2,116	
100-10-51105-123	MEDICARE	\$497	\$495	\$432	\$495	\$495	
	TOTAL VILLAGE BOARD & PRESIDENT	\$36,864	\$36,739	\$32,058	\$36,739	\$36,739	
<b>ADMIN TRAINING/TRAVEL</b>							
100-10-51111-208	EDUCATION /TRAINING	\$475	\$8,000	\$3,073	\$4,000	\$8,000	
100-10-51111-220	PROFESSIONAL DEVELOPMENT DUES	\$338	\$1,800	\$600	\$1,807	\$1,800	
100-10-51111-250	MISCELLANEOUS	\$1,490	\$0	\$0	\$0	\$0	
	TOTAL ADMIN TRAINING/TRAVEL	\$2,303	\$9,800	\$3,673	\$5,807	\$9,800	
<b>PROFESSIONAL SERVICES</b>							
100-10-51300-232	LEGAL	\$13,904	\$20,000	\$16,189	\$20,000	\$21,000	
100-10-51400-239	ENGINEERING	\$17,692	\$25,000	\$12,891	\$25,000	\$25,000	4
100-10-51401-217	OTHER PROFESSIONAL SERVICES	\$124,404	\$5,000	\$4,634	\$5,000	\$5,000	5
100-10-51401-291	WEIGHTS & MEASURES PAYMENTS	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	
	TOTAL PROFESSIONAL SERVICES	\$157,600	\$51,600	\$35,314	\$51,600	\$52,600	
<b>ADVERTISING/CLASSIFIEDS</b>							
100-10-51404-220	SUBSCRIPTION /DUES	\$95	\$275	\$53	\$66	\$275	
100-10-51404-229	ADVERTISING/CLASSIFIEDS	\$426	\$600	\$275	\$450	\$600	6
100-10-51404-288	LICENSE PUBLICATIONS	\$685	\$275	\$133	\$275	\$275	
	TOTAL ADVERTISING & CLASSIFIEDS	\$1,205	\$1,150	\$460	\$791	\$1,150	
<b>COUNTY EXPENSES- TAX BILL PREPARATION</b>							
100-10-51410-216	OFFICE SUPPLIES	\$103	\$350	\$0	\$350	\$350	
100-10-51410-217	OTHER PROFESSIONAL SERVICES	\$171	\$350	\$0	\$350	\$350	
100-10-51410-230	POSTAGE	\$1,456	\$2,000	\$0	\$2,000	\$2,000	
100-10-51410-250	MISCELLANEOUS	\$0	\$0	\$11,132	\$11,132	\$0	
	TOTAL COUNTY EXPENSES	\$1,730	\$2,700	\$11,132	\$13,832	\$2,700	

**EXPENDITURES**

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
<b>VILLAGE HALL OFFICE EQUIPMENT</b>							
100-10-51416-203	BLDG MAINTENANCE	\$3,588	\$3,000	\$983	\$1,500	\$3,000	
100-10-51416-206	BOTTLED WATER	\$400	\$300	\$290	\$300	\$300	
100-10-51416-207	UTILITIES	\$7,087	\$8,100	\$10,068	\$12,585	\$8,100	
100-10-51416-215	OFC EQUIP PURCH/RPR/LEASING	\$3,780	\$3,500	\$2,541	\$3,500	\$3,500	
100-10-51416-216	OFFICE SUPPLIES	\$4,217	\$3,500	\$2,266	\$3,500	\$3,500	
100-10-51416-225	INTERNET	\$1,265	\$1,100	\$1,275	\$1,900	\$1,500	
100-10-51416-230	POSTAGE	\$3,411	\$2,000	\$3,242	\$3,500	\$2,000	
100-10-51416-231	COMPUTERS	\$17,297	\$10,000	\$28,610	\$30,000	\$10,000	7
100-10-51416-250	MISCELLANEOUS	\$0	\$13,300	\$17,219	\$17,500	\$13,300	
	TOTAL VILLAGE HALL OFFICE EQUIPMENT	\$41,045	\$44,800	\$66,494	\$74,285	\$45,200	
<b>ASSESSMENT OF PROPERTY</b>							
100-10-51500-111	PART TIME WAGES- BOARD OF REVIEW	\$0	\$400	\$0	\$400	\$400	
100-10-51500-122	FICA	\$0	\$50	\$0	\$50	\$50	
100-10-51500-123	MEDICARE	\$0	\$12	\$0	\$12	\$12	
100-10-51500-208	EDUCATION/TRAINING	\$0	\$100	\$45	\$45	\$100	
100-10-51500-217	OTHER PROFESSIONAL SERVICES	\$222	\$750	\$89	\$89	\$750	
100-10-51500-230	POSTAGE	\$0	\$0	\$7	\$7	\$0	
100-10-51500-232	LEGAL	\$49	\$500	\$0	\$0	\$500	
100-10-51500-250	MISCELLANEOUS	\$0	\$150	\$110	\$110	\$150	
100-10-51500-265	ASSESS PREMIUM	\$51,043	\$50,500	\$50,500	\$50,500	\$50,500	8
	TOTAL ASSESSMENT OF PROPERTY	\$51,314	\$52,462	\$50,751	\$51,213	\$52,462	
<b>TREASURER'S OFFICE</b>							
100-10-51503-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-10-51503-111	PART TIME WAGES	\$12,616	\$22,500	\$0	\$0	\$0	
100-10-51503-112	TEMP EMPLOYMENT	\$7,571	\$0	\$0	\$0	\$0	
100-10-51503-114	OVERTIME 1.5	\$1,390	\$0	\$19	\$19	\$0	
100-10-51503-120	RETIREMENT	\$33	\$1,700	\$1	\$1	\$0	
100-10-51503-122	FICA	\$924	\$1,395	\$1	\$1	\$0	
100-10-51503-123	MEDICARE	\$216	\$326	\$0	\$0	\$0	
100-10-51503-124	LONGEVITY	\$0	\$0	\$0	\$0	\$0	
100-10-51503-130	HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-10-51503-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51503-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-10-51503-136	DISABILITY INS	\$0	\$390	\$0	\$0	\$0	
100-10-51503-138	FLEX SPENDING PLAN	\$0	\$0	\$0	\$0	\$0	
100-10-51503-217	OTHER PROFESSIONAL SERVICES	\$23,836	\$60,000	\$54,570	\$68,213	\$60,000	
100-10-51503-226	ANNUAL LOGO CLOTHING	\$0	\$50	\$0	\$0	\$50	
	TOTAL ADMINISTRATIVE OFFICE STAFF	\$46,587	\$86,361	\$54,591	\$68,234	\$60,050	
<b>OUTSIDE ACCOUNTING</b>							
100-10-51505-242	OUTSIDE ACCOUNTING/AUDIT	\$30,400	\$20,000	\$17,813	\$25,000	\$20,000	9
100-10-51505-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL OUTSIDE ACCOUNTING	\$30,400	\$20,000	\$17,813	\$25,000	\$20,000	
<b>VILLAGE HALL- PW</b>							
100-10-51600-110	FULL TIME WAGES	\$993	\$8,794	\$520	\$1,000	\$9,073	10
100-10-51600-111	PART TIME WAGES (INC. JANITORIAL)	\$2,676	\$3,600	\$2,000	\$3,600	\$3,600	
100-10-51600-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51600-120	RETIREMENT	\$67	\$594	\$35	\$500	\$590	
100-10-51600-122	FICA	\$232	\$768	\$156	\$500	\$786	
100-10-51600-123	MEDICARE	\$54	\$180	\$36	\$180	\$184	
100-10-51600-130	HEALTH INS	\$0	\$2,300	\$0	\$0	\$0	
100-10-51600-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51600-134	LIFE INS	\$0	\$30	\$0	\$0	\$30	
100-10-51600-136	DISABILITY INS	\$0	\$55	\$0	\$0	\$55	
	TOTAL VILLAGE HALL- PW	\$4,021	\$16,321	\$2,747	\$5,780	\$14,317	
<b>CLERK'S OFFICE</b>							
100-10-51601-110	FULL TIME WAGES	\$19,760	\$50,000	\$16,322	\$50,000	\$58,424	11
100-10-51601-111	PART TIME WAGES	\$11,824	\$13,679	\$10,053	\$13,679	\$14,021	11



## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
100-10-51601-114	OVERTIME 1.5	-\$10	\$0	\$0	\$0	\$0	
100-10-51601-120	RETIREMENT	\$2,269	\$4,791	\$1,780	\$4,791	\$4,709	
100-10-51601-122	FICA	\$2,050	\$4,401	\$1,630	\$4,401	\$4,492	
100-10-51601-123	MEDICARE	\$473	\$1,029	\$381	\$1,029	\$1,050	
100-10-51601-124	LONGEVITY	\$46	\$0	\$0	\$0	\$0	
100-10-51601-130	HEALTH INS	\$13,701	\$22,422	\$19,756	\$22,422	\$22,422	
100-10-51601-131	RETIREE HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-10-51601-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51601-134	LIFE INS	\$179	\$230	\$299	\$350	\$230	
100-10-51601-136	DISABILITY INS	\$335	\$320	\$400	\$750	\$320	
100-10-51601-138	FLEX SPENDING PLAN	\$86	\$1,170	\$52	\$1,170	\$1,170	
100-10-51601-226	ANNUAL LOGO CLOTHING	\$272	\$250	\$237	\$250	\$250	
	TOTAL VILLAGE CLERK	\$50,984	\$98,292	\$50,911	\$98,842	\$107,088	
<b>GEN ADMIN INSURANCE</b>							
100-10-51940-501	INSURANCE	\$19,737	\$24,000	\$17,095	\$24,000	\$18,000	12
	TOTAL INSURANCE	\$19,737	\$24,000	\$17,095	\$24,000	\$18,000	
100-10-55303-235	DONATIONS	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	13
100-10-56900-292	PLANNER	\$0	\$500	\$492	\$500	\$500	
100-10-57000-250	MISCELLANEOUS	\$5,543	\$1,000	\$18,701	\$18,701	\$1,000	
<b>COURT</b>							
100-11-45102-251	COURT SURCHARGE/DISBURSEMENT	\$0	\$0	\$0	\$0	\$0	
<b>MUNICIPAL JUDGE</b>							
100-11-51200-111	PART TIME WAGES	\$8,005	\$8,400	\$7,365	\$8,400	\$8,400	
100-11-51200-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-11-51200-122	FICA	\$496	\$525	\$457	\$525	\$521	
100-11-51200-123	MEDICARE	\$116	\$125	\$107	\$125	\$122	
100-11-51200-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-11-51200-208	EDUCATION /TRAINING	\$700	\$1,600	\$1,245	\$1,600	\$1,600	
100-11-51200-220	SUBSCRIPTION/DUES	\$259	\$750	\$151	\$750	\$750	
100-11-51200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL MUNICIPAL JUDGE	\$9,577	\$11,400	\$9,325	\$11,400	\$11,393	
<b>COURT STAFF</b>							
100-11-51203-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-11-51203-111	PART TIME WAGES	\$25,109	\$27,000	\$21,636	\$27,000	\$27,000	
100-11-51203-114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0	
100-11-51203-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
100-11-51203-120	RETIREMENT	\$2,539	\$1,720	\$1,383	\$1,720	\$1,720	
100-11-51203-122	FICA	\$1,650	\$1,580	\$1,342	\$1,580	\$1,674	
100-11-51203-123	MEDICARE	\$386	\$370	\$314	\$370	\$392	
100-11-51203-130	HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-11-51203-138	FLEX SPENDING PLAN	\$0	\$0	\$0	\$0	\$0	
100-11-51203-207	UTILITIES	\$89	\$70	\$55	\$70	\$70	
100-11-51203-208	EDUCATION /TRAINING	\$280	\$800	\$85	\$800	\$800	
100-11-51203-212	JAIL COSTS	\$0	\$0	\$0	\$0	\$0	14
100-11-51203-215	OFFC EQUIP PURCH/RPR	\$0	\$800	\$0	\$800	\$800	
100-11-51203-216	OFFICE SUPPLIES	\$607	\$500	\$73	\$500	\$500	
100-11-51203-217	OTHER PROFESSIONAL SERVICES	\$14	\$200	\$42	\$200	\$200	
100-11-51203-230	POSTAGE	\$437	\$350	\$468	\$500	\$350	
100-11-51203-231	COMPUTERS	\$2,555	\$1,500	\$198	\$1,000	\$1,500	
100-11-51203-250	MISCELLANEOUS	\$0	\$0	\$8	\$8	\$0	
	TOTAL CLERK OF COURTS	\$33,664	\$34,890	\$25,604	\$34,548	\$35,006	
100-11-51301-232	LEGAL (VILLAGE PROSECUTOR)	\$6,900	\$9,000	\$4,505	\$5,631	\$9,000	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
<b>COMMUNITY SERVICE</b>							
100-11-55190-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-11-55190-111	PART TIME WAGES	\$0	\$1,000	\$0	\$0	\$0	
100-11-55190-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-11-55190-122	FICA	\$0	\$0	\$0	\$0	\$0	
100-11-55190-123	MEDICARE	\$0	\$0	\$0	\$0	\$0	
100-11-55190-216	SUPPLIES	\$0	\$500	\$0	\$0	\$0	
100-11-55190-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL COMMUNITY SERVICE	\$0	\$1,500	\$0	\$0	\$0	
<b>ELECTIONS</b>							
100-12-51408-111	PART TIME WAGES	\$5,744	\$2,400	\$3,129	\$3,129	\$5,800	15
100-12-51408-114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0	
100-12-51408-115	OVERTIME 2.0	\$0	\$0	\$0	\$0	\$0	
100-12-51408-122	FICA	\$356	\$150	\$194	\$194	\$360	
100-12-51408-123	MEDICARE	\$83	\$35	\$45	\$45	\$87	
100-12-51408-208	EDUCATION/TRAINING	\$0	\$150	\$0	\$0	\$150	
100-12-51408-216	OFFICE SUPPLIES	\$2,185	\$550	\$1,013	\$1,013	\$2,000	
100-12-51408-229	ADVERTISING/CLASSIFIEDS	\$381	\$225	\$154	\$200	\$400	
100-12-51408-230	POSTAGE	\$1,575	\$350	\$220	\$220	\$1,600	
100-12-51408-231	COMPUTERS	\$591	\$550	\$481	\$481	\$550	
100-12-51408-250	MISCELLANEOUS	\$3,405	\$250	\$336	\$336	\$500	
100-12-51408-258	CAPITAL OUTLAY- ELECTIONS	\$0	\$0	\$0	\$0	\$0	
	TOTAL ELECTIONS	\$14,321	\$4,660	\$5,572	\$5,618	\$11,447	
<b>BUILDING INSPECTION</b>							
100-13-52400-110	FULL TIME WAGES	\$20,853	\$20,220	\$15,914	\$20,220	\$20,725	16
100-13-52400-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-13-52400-120	RETIREMENT	\$1,408	\$1,365	\$1,074	\$1,365	\$1,600	
100-13-52400-122	FICA	\$1,254	\$1,254	\$982	\$1,254	\$1,300	
100-13-52400-123	MEDICARE	\$293	\$293	\$230	\$293	\$293	
100-13-52400-124	LONGEVITY	\$45	\$0	\$0	\$0	\$0	
100-13-52400-130	HEALTH INS	\$8,118	\$8,330	\$6,478	\$8,330	\$9,200	
100-13-52400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-134	LIFE INS	\$67	\$75	\$53	\$75	\$75	
100-13-52400-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-207	UTILITIES	\$0	\$30	\$0	\$30	\$30	
100-13-52400-215	OFFC EQUIP PURCH/RPR	\$0	\$400	\$0	\$0	\$400	
100-13-52400-216	OFFICE SUPPLIES	\$1,549	\$1,400	\$1,981	\$1,981	\$1,400	
100-13-52400-217	OTHER PROFESSIONAL SERVICES	\$52,000	\$60,000	\$50,000	\$60,000	\$60,000	17
100-13-52400-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
100-13-52400-231	COMPUTERS	\$1,192	\$1,000	\$1,228	\$1,228	\$1,000	
100-13-52400-250	MISCELLANEOUS	\$0	\$0	\$130,507	\$135,500	\$0	
100-13-52400-266	RECORDING FEES	\$0	\$50	\$55	\$55	\$50	
100-13-52400-283	CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	
	TOTAL BUILDING INSPECTION	\$86,778	\$94,417	\$208,503	\$230,331	\$96,073	
100-14-58100-253	CONTINGENCY	\$0	\$75,000	\$75,000	\$75,000	\$75,000	18
	DUE TO TIF FUND	\$0	\$78,617	\$0	\$0	\$0	
100-15-55110-234	LIBRARY	\$269,823	\$288,322	\$288,322	\$288,322	\$305,224	19
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$980,407</b>	<b>\$1,151,325</b>	<b>\$1,108,647</b>	<b>\$1,283,096</b>	<b>\$1,073,897</b>	

**Village of Twin Lakes**  
**2022 Annual Budget**  
**Administrative Notes**  
**ADMINISTRATION - GENERAL GOVERNMENT**

1. In general, wages for all employees are budgeted with a 2.5% increase on January 1, 2022. Also, as usual, all wages and benefit costs for administrative office staff and for the Village Board are split with the Sewer Fund. Twenty-one percent (21%) of these expenses are in the Sewer Fund.
2. The premiums for health and dental insurance are based on continuing participation with Central States Health and Benefit Plans. Dental insurance is provided by the same insurance carrier and in the same premium as the health insurance which is reflected in having no separate budget for dental insurance costs.
3. This line accounts for the General Fund's portion of the wage paid to the Village President and the Village Trustees. The President receives \$7,200 annually and each of the Trustees receives \$6,000, of which 21% is paid from the Sewer Fund to account for the work performed by the Board members on behalf of that Fund.
4. This figure represents general work to be performed by the Village Engineer on behalf of the Village that is not directly related to any capital project or private development for which the Village is reimbursed. The cost of Village Engineer assistance and other activities related to meeting the State requirements for the Storm Water Discharge and Pollution Elimination Permit the Village holds is now paid out of the Lake Protection and Rehabilitation District budget. The Engineer also assists with development of the Village's GIS system, and these costs are included in this line.
5. This line provides funds for unanticipated professional service needs.
6. The Village publishes summaries of meetings and the full text of any ordinances that impose a penalty or fee.
7. This line provides for computer program maintenance fees and the ongoing replacement of office computers and rotation of the old computers to a new location. Computers are generally used in the Village Hall for six to eight years. Computers are in main service in the Administrative offices for three to four years and then are relocated to a secondary use in the Village Hall for an additional three or four years.
8. This line provides funds for the Village assessing service which is provided through Accurate Appraisal. The Village renewed another three-year contract with Accurate beginning January 1, 2020 and ending December 31, 2022. 2022 is a maintenance year.
9. This line provides funds for the annual Comprehensive Financial Statements and Audit of the Village's finances.
10. This line reflects the time spent by the Department of Public Works maintaining the Village Hall property.

11. Salaries covered in this section are the full time Clerk, full time Deputy Clerk, and part time Receptionist. As noted earlier, the wage increase is set at 2.2% for the year.
12. R&R Insurance is the Village's agent regarding several new insurance policies with the League of Wisconsin Municipalities Mutual Insurance program and other third party insurance companies.
13. The contributions in the line assist certain entities to provide public services or promote the Village. The contributions are budgeted to be made to the following organizations:
  - a. Twin Lakes Area Senior Citizens subsidize activities to improve availability to all seniors. (\$3,500)
  - b. Twin Lakes American Legion Post subsidizes programs for our veterans and community. (\$3,500)
  - c. Twin Lakes Area Chamber and Business Association subsidize and underwrite expenses related to promoting local events and the Village. The Village's contribution goes towards Libertyfest fireworks. (\$6,500)
  - d. Twin Lakes/Randall Recreation subsidizes the annual program to provide recreational opportunities to area youth. (\$2,500)
  - e. The Sharing Center subsidizes expenses relating to providing emergency support to families in need. (\$2,000)
  - f. The Twin Lakes Food Pantry subsidizes expenses relating to providing emergency support to Twin Lakes families in need. (\$2,000)
14. This line funds the cost of holding persons convicted of violating Village Code at the County Jail to serve their penalty when they do not pay.
15. This line reflects the staffing and costs of the 2022 scheduled elections. At this time, four elections are scheduled for 2022. Election Officials are paid an hourly rate for their shifts. This line also includes funding for the required training of the Election Officials.
16. This line continues to show the cost of providing staff assistance to the Building Inspection and Code enforcement function. The Deputy Clerk's time spent in the Building Inspection Department is charged to this line.
17. This line shows the full cost of providing Building Inspection Services in Twin Lakes. In 2019 the Village is discontinued contracting with the Town of Salem for building inspection services at a flat monthly rate. The Village now contracts with Clearline Inspections for this service.
18. In 2015 the Village amended its Financial Policy to maintain a General Fund minimum of 15% cash reserves. The reserves shall be 15% of the Village's operating costs. Contingency funds must be set aside each year to ensure the Village builds adequate reserves for future unexpected expenses and cost increases. The Financial Policy requires



that \$75,000 be budgeted each year in contingency to help offset unforeseen expenses of the current budget year and help build cash reserves.

19. This line accounts for the Village's contribution to the Community Library system for the provision of library services in Twin Lakes. The Village's contribution to the Community Library system is established by the amount of the levy for the Kenosha County Library system pursuant to State Law. A resolution adopted annually by the Village removes the library tax from the County levy in Twin Lakes and moves it to the Village's levy.

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# PUBLIC WORKS

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**DEPARTMENT DESCRIPTION:**

The Department of Public Works handles street repairs, snow plowing, building maintenance, cemetery maintenance and park maintenance. In 2019, an additional maintenance laborer is funded—making a staff of 4 maintenance laborers and one foreman.

The Public Works facility is located at 800 Burlington Avenue. Public Works hours are Monday through Thursday 6am to 4pm.

**2022 DEPARTMENT GOALS & OBJECTIVES:**

Manage the 2022 road project. Purchase a new Plow truck. Continue to work on building maintenance, cemetery maintenance, and park maintenance.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None

# 2022 ANNUAL BUDGET

FUND

100- General Fund

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC WORKS</b>							
<b>STREETS &amp; ROADS</b>							
100-20-53311-110	FULL TIME WAGES	\$240,187	\$188,132	\$184,972	\$240,187	\$194,097	
100-20-53311-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-20-53311-112	TEMP EMPLOYMENT	\$313	\$0	\$155	\$194	\$0	
100-20-53311-114	OVERTIME 1.5	\$3,037	\$7,000	\$8,586	\$10,733	\$9,500	
100-20-53311-115	OVERTIME 2.0	\$1,553	\$2,000	\$4,094	\$5,117	\$3,500	
100-20-53311-120	RETIREMENT	\$17,193	\$12,699	\$13,396	\$16,745	\$13,201	
100-20-53311-122	FICA	\$15,894	\$11,664	\$12,344	\$15,430	\$12,592	
100-20-53311-123	MEDICARE	\$3,716	\$2,728	\$2,848	\$3,560	\$2,945	
100-20-53311-124	LONGEVITY	\$1,920	\$1,920	\$0	\$0	\$2,020	
100-20-53311-128	CERTIFICATION INCENTIVE	\$1,500	\$1,500	\$0	\$0	\$1,500	
100-20-53311-130	HEALTH INS	\$79,219	\$51,455	\$55,228	\$69,035	\$73,280	
100-20-53311-131	RETIREE HEALTH INS	\$8,507	\$0	\$14,813	\$18,516	\$0	
100-20-53311-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-134	LIFE INS	\$859	\$500	\$747	\$934	\$500	
100-20-53311-136	DISABILITY INS	\$1,921	\$960	\$1,330	\$1,663	\$960	
100-20-53311-138	FLEX SPENDING PLAN	\$428	\$3,000	\$259	\$323	\$3,000	
100-20-53311-208	EDUCATION/TRAINING	\$0	\$200	\$0	\$0	\$200	
100-20-53311-217	OTHER PROFESSIONAL SERVICES	\$0	\$1,000	\$146	\$183	\$1,000	
100-20-53311-221	RADIO EQUIP/PAGERS	\$0	\$0	\$0	\$0	\$500	
100-20-53311-222	VEHICLE EQUIP	\$453	\$500	\$0	\$0	\$500	
100-20-53311-223	FUEL/OIL/PUMPS	\$12,544	\$15,000	\$10,567	\$13,209	\$15,000	
100-20-53311-224	VEHICLE/BOAT MAINT/RPR	\$17,017	\$15,400	\$15,797	\$19,746	\$16,000	
100-20-53311-231	COMPUTERS	\$0	\$0	\$590	\$737	\$1,000	
100-20-53311-243	SMALL EQUIPMENT/PARTS	\$1,970	\$2,000	\$915	\$1,144	\$2,000	
100-20-53311-244	ROAD MAINT	\$112,280	\$150,000	\$22,347	\$150,000	\$615,000	1
100-20-53311-245	STREET SIGNS	\$1,631	\$2,000	\$843	\$1,053	\$2,000	
100-20-53311-246	PLOW DAMAGE	\$0	\$250	\$160	\$200	\$250	
100-20-53311-247	FEES/BONDING FEES	\$500	\$500	\$54,051	\$67,564	\$500	2
100-20-53311-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-261	SIDEWALK REPAIR	\$8,701	\$10,000	\$857	\$1,071	\$10,000	3
100-20-53311-267	CHEMICALS	\$951	\$2,000	\$528	\$659	\$2,000	4
100-20-53311-501	INSURANCE	\$24,959	\$29,550	\$25,539	\$29,280	\$27,500	
	TOTAL STREETS AND ROADS	\$557,254	\$511,958	\$431,111	\$667,284	\$1,010,545	
<b>SALT DOME</b>							
100-20-53312-203	BLDG MAINT/COSTS	\$0	\$100	\$0	\$0	\$100	
100-20-53312-248	SALT EXPENSES	\$62,706	\$100,000	\$79,157	\$98,946	\$105,000	5
	TOTAL SALT DOME	\$62,706	\$100,100	\$79,157	\$98,946	\$105,100	
100-20-53313-258	CAPITAL OUTLAY	\$91,029	\$0	\$0	\$0	\$0	
<b>MAINTENANCE BUILDING</b>							
100-20-53317-203	BLDG MAINT/COSTS	\$28,722	\$1,800	\$237	\$297	\$7,300	
100-20-53317-206	BOTTLED WATER	\$290	\$250	\$260	\$325	\$300	
100-20-53317-207	UTILITIES	\$11,579	\$7,500	\$10,522	\$13,153	\$10,000	
100-20-53317-216	OFFICE SUPPLIES	\$1,472	\$850	\$1,358	\$1,698	\$1,000	
100-20-53317-217	OTHER PROFESSIONAL SERVICES	\$178	\$200	\$590	\$737	\$400	
100-20-53317-225	INTERNET	\$1,200	\$800	\$925	\$1,156	\$900	
100-20-53317-226	UNIFORM EXPENSE	\$1,697	\$1,500	\$738	\$923	\$1,500	
100-20-53317-230	POSTAGE	\$0	\$50	\$0	\$0	\$50	
100-20-53317-231	COMPUTERS	\$842	\$1,000	\$0	\$0	\$1,000	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC WORKS</b>							
100-20-53317-243	SMALL EQUIPMENT/PARTS	-\$32	\$1,500	\$117	\$146	\$1,500	
100-20-53317-250	MISCELLANEOUS	\$0	\$0	\$14	\$17	\$0	
100-20-53317-267	CHEMICALS	\$72	\$800	\$110	\$138	\$800	
	TOTAL MAINTENANCE BUILDING	\$46,019	\$16,250	\$14,871	\$18,588	\$24,750	
100-21-53420-249	STREETLIGHTS	\$55,455	\$59,500	\$39,986	\$49,982	\$55,000	
<b>NOXIOUS WEEDS</b>							
100-23-53642-217	OTHER PROFESSIONAL SERVICES	\$270	\$700	\$250	\$313	\$700	6
100-23-53642-230	POSTAGE	\$0	\$50	\$0	\$0	\$50	
	TOTAL NOXIOUS WEEDS	\$270	\$750	\$250	\$313	\$750	
<b>CEMETERY</b>							
100-24-54910-110	FULL TIME WAGES	\$5,624	\$9,422	\$4,768	\$5,960	\$9,721	
100-24-54910-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-24-54910-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-24-54910-120	RETIREMENT	\$379	\$636	\$322	\$403	\$632	
100-24-54910-122	FICA	\$346	\$584	\$294	\$368	\$603	
100-24-54910-123	MEDICARE	\$81	\$137	\$69	\$86	\$141	
100-24-54910-130	HEALTH INS	\$0	\$3,000	\$0	\$0	\$3,000	
100-24-54910-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-24-54910-134	LIFE INS	\$0	\$28	\$0	\$0	\$28	
100-24-54910-136	DISABILITY INS	\$0	\$50	\$0	\$0	\$50	
100-24-54910-203	BLDG MAINT/COSTS	\$2,000	\$600	\$0	\$0	\$600	
100-24-54910-223	FUEL/OIL/PUMPS	\$189	\$500	\$0	\$0	\$500	
100-24-54910-243	SMALL EQUIPMENT/PARTS	\$616	\$750	\$326	\$408	\$750	
100-24-54910-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL CEMETERY	\$9,235	\$15,707	\$5,779	\$7,224	\$16,025	
<b>PARKS</b>							
100-25-55200-110	FULL TIME WAGES	\$28,247	\$53,707	\$25,800	\$32,250	\$55,410	
100-25-55200-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-25-55200-112	TEMP EMPLOYMENT	\$0	\$0	\$130	\$163	\$0	
100-25-55200-120	RETIREMENT	\$1,924	\$3,625	\$1,740	\$2,175	\$3,602	
100-25-55200-122	FICA	\$1,755	\$3,330	\$1,590	\$1,988	\$3,435	
100-25-55200-123	MEDICARE	\$410	\$779	\$372	\$465	\$803	
100-25-55200-130	HEALTH INS	\$0	\$14,200	\$0	\$0	\$14,200	
100-25-55200-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-134	LIFE INS	\$0	\$150	\$0	\$0	\$150	
100-25-55200-136	DISABILITY INS	\$0	\$350	\$0	\$0	\$350	
100-25-55200-203	BLDG MAINT/COSTS	\$1,267	\$2,500	\$2,062	\$2,578	\$2,500	
100-25-55200-207	UTILITIES	\$7,910	\$6,000	\$3,904	\$4,880	\$6,000	
100-25-55200-214	PARK EQUIP/MAINTENANCE	\$9,762	\$12,000	\$13,079	\$16,349	\$12,000	7
100-25-55200-217	OTHER PROFESSIONAL SERVICES	\$8,972	\$6,000	\$4,496	\$5,620	\$6,000	
100-25-55200-223	FUEL/OIL/PUMPS	\$1,812	\$2,000	\$1,899	\$2,373	\$2,500	
100-25-55200-225	INTERNET	\$0	\$0	\$450	\$563	\$0	
100-25-55200-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
100-25-55200-243	SMALL EQUIPMENT/PARTS	\$644	\$1,000	\$803	\$1,004	\$1,000	
100-25-55200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-252	LAUNCH SUPPLIES	\$0	\$500	\$0	\$0	\$500	
100-25-55200-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
100-25-55200-267	CHEMICALS	\$253	\$600	\$55	\$68	\$600	
100-25-55200-281	PIERS MAINT/REPAIR	\$215	\$700	\$9	\$12	\$700	
100-25-55200-294	PARK PROGRAMMING	\$0	\$5,000	\$2,300	\$2,875	\$4,000	8
	TOTAL PARKS	\$63,171	\$112,441	\$58,689	\$73,361	\$113,750	
<b>RECREATION</b>							



## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC WORKS</b>							
100-26-55302-110	FULL TIME WAGES	\$6,989	\$17,274	\$671	\$839	\$17,822	
100-26-55302-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-26-55302-120	RETIREMENT	\$474	\$1,166	\$45	\$56	\$1,158	
100-26-55302-122	FICA	\$442	\$1,071	\$41	\$51	\$1,105	
100-26-55302-123	MEDICARE	\$103	\$250	\$10	\$13	\$258	
100-26-55302-130	HEALTH INS	\$0	\$4,700	\$0	\$0	\$4,700	
100-26-55302-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-26-55302-134	LIFE INS	\$0	\$50	\$0	\$0	\$50	
100-26-55302-136	DISABILITY INS	\$0	\$150	\$0	\$0	\$150	
100-26-55302-225	INTERNET	\$0	\$0	\$0	\$0	\$0	
100-26-55302-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-26-55302-254	FLAGS/BANNER/DECOR	\$853	\$4,000	\$635	\$5,863	\$3,000	
	TOTAL RECREATION	\$8,862	\$28,661	\$1,402	\$6,822	\$28,243	
	<b>TOTAL PUBLIC WORKS</b>	<b>\$894,001</b>	<b>\$845,367</b>	<b>\$631,244</b>	<b>\$922,519</b>	<b>\$1,354,163</b>	

**Village of Twin Lakes**  
**2022 Annual Budget**  
**Administrative Notes**  
**DEPARTMENT OF PUBLIC WORKS**

1. This line reflects street resurfacing, associated engineering costs and funding for crack sealing and other maintenance. \$200,000 per year is needed to resurface all 33 miles of Village roads with a 40-year cycle. The Village is currently underfunding the program, but sets aside \$150,000 annually and anticipates using the funding every 3 years on a larger sized project. \$50,000 is budgeted for current-year improvements such as patching and crack sealing. In 2022, the Village is planning a road project for \$465,000.
2. This line accounts for the annual permit the Village must receive from the State for the discharge of Storm Water and other annual permits related to the Public Works Department.
3. This line provides funds for annual repair or maintenance of a small number of sidewalk squares throughout the system.
4. The Village will continue with mosquito abatement in 2022 on a limited bases.
5. Annually, the Village uses approximately 1,200 tons of salt. The 2022 amount reflects the anticipated purchase of the full amount of the Village's allotment during the 2022 season to take advantage of the current year pricing. The 2021/22 winter started with a 2/3 full salt dome so less salt costs were anticipated.
6. This line shows costs relating to the cutting of private property that has been cited for non-compliance with the Village's weed regulations.
7. In an effort to improve facilities at Village parks, \$12,000 is budgeted.
8. This line shows the expenses related to Parks programming in 2022. The Village anticipates continuing the Movies in the Park series. Business sponsorships and donations are sought to supplement this budget to allow for more programming.

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# PUBLIC SAFETY

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## **DEPARTMENT DESCRIPTION:**

The Police Department seeks to protect the health, safety and general welfare of the community through patrol and crime prevention. The Police Department is located at 920 Lance Drive.

Fire and Rescue services are contracted through the Twin Lakes Volunteer Fire Department. The Village owns and maintains all equipment but does not own the facility. The Fire Station is located at 236 East Main Street.

## **2022 DEPARTMENT GOALS & OBJECTIVES:**

Continue training dispatch and officers. Work with School Districts and determine whether to create School Resource Officer position.

## **2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

Squad (\$48,000)

# 2022 ANNUAL BUDGET

## FUND

100- General Fund

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC SAFETY</b>							
<b>POLICE DEPARTMENT</b>							
100-31-52111-110	FULL TIME WAGES	\$634,412	\$569,257	\$506,416	\$569,257	\$682,839	1
100-31-52111-111	PART TIME WAGES	\$71,434	\$66,504	\$19,860	\$66,504	\$45,100	1
100-31-52111-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52111-114	OVERTIME 1.5	\$35,026	\$47,000	\$65,190	\$81,488	\$47,000	
100-31-52111-115	OVERTIME 2.0	\$5,797	\$6,000	\$10,186	\$12,733	\$6,000	
100-31-52111-120	RETIREMENT	\$87,947	\$72,300	\$73,418	\$91,773	\$81,749	
100-31-52111-122	FICA	\$47,683	\$42,820	\$36,721	\$45,901	\$46,690	
100-31-52111-123	MEDICARE	\$11,183	\$10,100	\$8,588	\$10,735	\$10,919	
100-31-52111-124	LONGEVITY	\$1,150	\$920	\$0	\$0	\$1,030	
100-31-52111-128	EDUCATION/CERT INCENTIVE	\$6,000	\$6,000	\$0	\$0	\$6,000	
100-31-52111-130	HEALTH INS	\$134,919	\$188,310	\$105,443	\$131,804	\$198,858	
100-31-52111-131	RETIREE HEALTH INS	\$17,014	\$18,200	\$13,566	\$16,958	\$19,652	
100-31-52111-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-31-52111-134	LIFE INS	\$532	\$600	\$782	\$977	\$996	
100-31-52111-136	DISABILITY INS	\$3,293	\$4,510	\$2,493	\$3,117	\$6,360	
100-31-52111-138	FLEX SPENDING PLAN	\$1,441	\$5,400	\$454	\$568	\$5,000	
100-31-52111-140	UNIFORM ALLOWANCE	\$7,884	\$10,400	\$5,796	\$10,400	\$7,200	
100-31-52111-201	ANIMAL FUND	\$1,480	\$1,000	\$882	\$1,103	\$1,000	
100-31-52111-203	BLDG MAINT/COSTS	\$28,598	\$25,000	\$4,221	\$5,276	\$15,000	
100-31-52111-205	CRIME STOPPERS	\$0	\$200	\$0	\$0	\$0	
100-31-52111-206	BOTTLED WATER	\$1,141	\$1,000	\$1,038	\$1,298	\$1,200	
100-31-52111-207	UTILITIES	\$26,387	\$24,000	\$22,912	\$28,641	\$24,000	
100-31-52111-208	EDUCATION/TRAINING	\$3,300	\$4,000	\$3,294	\$4,117	\$4,000	
100-31-52111-209	DRONE/CAMERA EXPENSE	\$567	\$500	\$0	\$0	\$500	
100-31-52111-210	FIREARMS/SUPPLIES	\$3,010	\$3,500	\$2,449	\$3,000	\$3,500	
100-31-52111-212	JAIL COSTS	\$0	\$0	\$0	\$0	\$0	
100-31-52111-213	MEDICAL/HOSPITAL	\$494	\$500	\$880	\$700	\$750	
100-31-52111-215	OFFC EQUIP PURCH/RPR	\$2,724	\$6,000	\$2,316	\$2,895	\$6,000	
100-31-52111-216	OFFICE SUPPLIES	\$7,603	\$5,500	\$3,089	\$3,861	\$5,500	
100-31-52111-217	OTHER PROFESSIONAL SERVICES	\$34,394	\$25,000	\$26,241	\$32,801	\$28,000	
100-31-52111-219	PROFILE EVALUATION	\$1,863	\$1,000	\$0	\$0	\$1,500	
100-31-52111-220	SUBSCRIPTION/DUES	\$0	\$0	\$0	\$0	\$0	
100-31-52111-221	RADIO EQUIP/PAGERS	\$964	\$3,500	\$3,069	\$3,836	\$3,500	
100-31-52111-222	VEHICLE EQUIP	\$2,532	\$1,500	\$621	\$776	\$1,500	
100-31-52111-223	FUEL/OIL/PUMPS	\$15,689	\$18,000	\$19,952	\$24,939	\$20,000	
100-31-52111-224	VEHICLE/BOAT MAINT/RPR	\$7,547	\$8,000	\$9,317	\$11,646	\$10,000	
100-31-52111-225	INTERNET	\$4,684	\$4,500	\$3,353	\$4,191	\$4,500	
100-31-52111-226	UNIFORM INITIAL ISSUE EXPENSE	\$2,533	\$1,200	\$0	\$0	\$3,000	
100-31-52111-227	VEHICLE SEIZURES	\$0	\$250	\$0	\$0	\$250	
100-31-52111-229	ADVERTISING/CLASSIFIEDS	\$0	\$250	\$171	\$214	\$250	
100-31-52111-230	POSTAGE	\$1,365	\$500	\$101	\$126	\$500	
100-31-52111-231	COMPUTERS	\$13,466	\$13,000	\$7,643	\$9,554	\$11,500	
100-31-52111-232	LEGAL	\$26,412	\$12,000	\$10,568	\$15,000	\$6,000	
100-31-52111-233	IT SUPPORT	\$7,457	\$20,000	\$4,668	\$5,835	\$10,050	
100-31-52111-240	COUNTRY THUNDER OVER TIME WAGES	\$0	\$1,000	\$0	\$0	\$0	
100-31-52111-243	SMALL EQUIP/PARTS	\$518	\$1,000	\$260	\$325	\$1,000	
100-31-52111-250	MISCELLANEOUS	\$367	\$150	\$491	\$614	\$150	
100-31-52111-298	GRANT FUNDED EQUIPMENT	\$2,975	\$0	\$7,136	\$8,920	\$0	2
100-31-52111-501	INSURANCE	\$55,962	\$80,350	\$45,878	\$79,850	\$56,000	
100-31-52114-258	CAPITAL OUTLAY	\$44,881	\$48,000	\$46,190	\$46,190	\$48,000	3
	TOTAL POLICE DEPARTMENT	\$1,364,626	\$1,358,721	\$1,075,653	\$1,337,922	\$1,432,543	



## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC SAFETY</b>							
<b>POLICE DEPARTMENT- PW</b>							
100-31-52113-110	FULL TIME WAGES	\$5,403	\$6,596	\$1,601	\$2,001	\$5,096	
100-31-52113-111	PART TIME WAGES	\$2,870	\$3,800	\$2,081	\$2,601	\$2,924	
100-31-52113-112	TEMP EMPLOYMENT	\$564	\$0	\$0	\$0	\$0	
100-31-52113-120	RETIREMENT	\$369	\$445	\$108	\$135	\$442	
100-31-52113-122	FICA	\$514	\$645	\$227	\$284	\$657	
100-31-52113-123	MEDICARE	\$120	\$151	\$53	\$66	\$154	
100-31-52113-130	HEALTH INS	\$0	\$2,000	\$0	\$0	\$0	
100-31-52113-134	LIFE INS	\$0	\$25	\$0	\$0	\$0	
100-31-52113-136	DISABILITY INS	\$0	\$25	\$0	\$0	\$0	
	TOTAL PD - PUBLIC WORKS	\$9,839	\$13,687	\$4,070	\$5,088	\$9,273	
<b>DISPATCH</b>							
100-31-52115-110	FULL TIME WAGES	\$233,677	\$267,522	\$170,031	\$212,539	\$276,526	4
100-31-52115-111	PART TIME WAGES	\$23,119	\$15,000	\$35,490	\$44,363	\$10,000	
100-31-52115-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52115-114	OVERTIME 1.5	\$21,371	\$9,000	\$9,210	\$11,513	\$9,000	
100-31-52115-120	RETIREMENT	\$17,790	\$16,280	\$12,879	\$16,099	\$18,000	
100-31-52115-122	FICA	\$17,860	\$15,410	\$13,093	\$16,366	\$15,596	
100-31-52115-123	MEDICARE	\$4,177	\$3,604	\$3,062	\$3,828	\$4,000	
100-31-52115-124	LONGEVITY	\$920	\$920	\$0	\$0	\$1,100	
100-31-52115-128	EDUCATION/CERT INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-31-52115-130	HEALTH INS	\$83,527	\$105,252	\$70,783	\$88,478	\$102,000	
100-31-52115-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-31-52115-134	LIFE INS	\$514	\$700	\$416	\$520	\$700	
100-31-52115-136	DISABILITY INS	\$1,439	\$1,600	\$996	\$1,245	\$1,600	
100-31-52115-138	FLEX SPENDING PLAN	\$428	\$2,915	\$259	\$323	\$2,915	
100-31-52115-140	UNIFORM ALLOWANCE	\$0	\$700	\$0	\$0	\$700	
100-31-52115-208	TRAINING	\$149	\$750	\$289	\$361	\$750	
100-31-52115-213	MEDICAL/HOSPITAL	\$0	\$350	\$0	\$0	\$350	
100-31-52115-217	OTHER PROFESSIONAL SERVICES	\$0	\$100	\$0	\$0	\$100	
100-31-52115-221	RADIO EQUIPMENT/REPAIR	\$1,800	\$500	\$445	\$556	\$500	
100-31-52115-222	DISPATCH EQUIPMENT	\$0	\$250	\$0	\$0	\$250	
100-31-52115-226	UNIFORM INITIAL ISSUE EXPENSE	\$0	\$250	\$0	\$0	\$250	
	TOTAL DISPATCH	\$406,771	\$441,103	\$316,953	\$396,191	\$444,337	
<b>POLICE SUPERVISORS</b>							
100-31-52116-110	FULL TIME WAGES	\$237,996	\$307,862	\$211,040	\$263,800	\$331,933	5
100-31-52116-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-31-52116-114	OVERTIME 1.5	\$27,145	\$9,885	\$12,921	\$16,151	\$9,885	
100-31-52116-120	RETIREMENT	\$34,707	\$44,681	\$22,866	\$28,583	\$48,060	
100-31-52116-122	FICA	\$17,179	\$19,700	\$13,801	\$17,251	\$20,473	
100-31-52116-123	MEDICARE	\$3,986	\$4,607	\$3,228	\$4,035	\$4,788	
100-31-52116-124	LONGEVITY	\$805	\$0	\$0	\$0	\$1,245	
100-31-52116-128	EDUCATION/CERT INCENTIVE	\$1,500	\$1,500	\$0	\$0	\$1,500	
100-31-52116-130	HEALTH INSURANCE	\$65,388	\$76,500	\$52,782	\$65,978	\$82,431	
100-31-52116-132	DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	
100-31-52116-134	LIFE INSURANCE	\$369	\$312	\$243	\$303	\$312	
100-31-52116-136	DISABILITY INSURANCE	\$1,904	\$1,100	\$1,258	\$1,573	\$1,400	
100-31-52116-138	FLEX SPENDING PLAN	\$343	\$2,400	\$155	\$194	\$2,400	
100-31-52116-140	UNIFORM ALLOWANCE	\$1,010	\$3,200	\$453	\$566	\$3,200	
100-31-52116-208	EDUCATION/TRAINING	\$3,986	\$4,000	\$2,821	\$3,526	\$4,000	
100-31-52116-220	SUBSCRIPTION/DUES	\$320	\$500	\$1,059	\$1,324	\$500	
100-31-52116-226	UNIFORM INITIAL ISSUE EXPENSE	\$0	\$500	\$388	\$485	\$500	
	TOTAL POLICE SUPERVISORS	\$396,640	\$476,747	\$323,015	\$403,769	\$512,627	

## WATER PATROL

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>PUBLIC SAFETY</b>							
100-32-55304-110	FULL TIME WAGES	\$0	\$0	\$0	\$480	\$0	
100-32-55304-111	PART TIME WAGES	\$817	\$0	\$191	\$745	\$0	
100-32-55304-112	TEMP EMPLOYMENT	\$32,661	\$30,000	\$27,746	\$0	\$30,000	
100-32-55304-114	OVERTIME 1.5	\$1,248	\$1,500	\$1,478	\$3,845	\$1,500	
100-32-55304-120	RETIREMENT	\$164	\$0	\$3,003	\$3,754	\$0	
100-32-55304-122	FICA	\$2,152	\$1,953	\$1,815	\$312	\$1,953	
100-32-55304-123	MEDICARE	\$503	\$457	\$425	\$74	\$457	
100-32-55304-208	EDUCATION/TRAINING	\$0	\$500	\$0	\$0	\$500	
100-32-55304-213	MEDICAL/HOSPITAL	\$0	\$500	\$96	\$120	\$500	
100-32-55304-217	OTHER PROFESSIONAL SERVICES	\$1,069	\$1,000	\$938	\$442	\$1,000	
100-32-55304-221	RADIO EQUIP/PAGERS	\$713	\$300	\$1,612	\$635	\$300	
100-32-55304-222	VEHICLE EQUIPMENT	\$1,038	\$1,500	\$10,167	\$12,708	\$1,500	
100-32-55304-223	FUEL/OIL/PUMPS	\$132	\$800	\$0	\$0	\$800	
100-32-55304-224	VEHICLE/BOAT MAINT/RPR	\$1,977	\$4,500	\$11,598	\$5	\$4,500	
100-32-55304-226	UNIFORM ALLOWANCE	\$211	\$500	\$0	\$0	\$500	
100-32-55304-229	ADVERTISING/CLASSIFIEDS	\$0	\$50	\$0	\$0	\$50	
100-32-55304-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL WATER PATROL	\$42,685	\$43,560	\$59,068	\$23,120	\$43,560	
<b>FIRE DEPARTMENT</b>							
100-33-52200-111	PART TIME WAGES	\$2,828	\$3,200	\$1,517	\$1,896	\$3,200	6
100-33-52200-120	RETIREMENT	\$0	\$0	\$16	\$20	\$20	
100-33-52200-122	FICA	\$175	\$220	\$94	\$118	\$198	
100-33-52200-123	MEDICARE	\$41	\$50	\$22	\$28	\$46	
100-33-52200-204	CITIZEN PROGRAMS	\$0	\$800	\$460	\$575	\$800	
100-33-52200-207	UTILITIES	\$12,985	\$12,000	\$10,982	\$13,728	\$13,500	
100-33-52200-208	EDUCATION/TRAINING	\$1,128	\$1,500	\$80	\$100	\$1,500	
100-33-52200-213	MEDICAL/HOSPITAL	\$1,047	\$1,500	\$908	\$1,135	\$1,500	
100-33-52200-217	OTHER PROFESSIONAL SERVICES	\$1,186	\$500	\$397	\$496	\$500	
100-33-52200-218	FD- NEW EQUIPMENT	\$4,260	\$5,000	\$5,607	\$39,000	\$5,000	
100-33-52200-220	SUBSCRIPTIONS/DUES	\$0	\$1,650	\$1,650	\$2,063	\$1,800	
100-33-52200-221	RADIO EQUIP/PAGERS	\$897	\$4,000	\$2,546	\$3,183	\$4,000	
100-33-52200-223	FUEL/OIL/PUMPS	\$3,059	\$4,000	\$2,108	\$2,635	\$4,000	
100-33-52200-224	VEHICLE/BOAT MAINT/RPR	\$13,675	\$15,000	\$9,221	\$11,526	\$15,000	
100-33-52200-225	INTERNET	\$1,841	\$1,300	\$1,065	\$1,331	\$1,300	
100-33-52200-243	SMALL EQUIP/PARTS	\$1,819	\$5,000	\$598	\$747	\$5,000	
100-33-52200-250	MISCELLANEOUS	\$282	\$0	\$0	\$0	\$0	
100-33-52200-259	SALARY COMPENSATION	\$32,254	\$37,000	\$27,750	\$34,688	\$37,000	
100-33-52200-284	LENGTH OF SVC PROG	\$4,000	\$0	\$4,000	\$4,000	\$0	7
100-33-52200-501	INSURANCE	\$23,475	\$24,650	\$22,123	\$24,370	\$26,000	
100-33-52202-258	CAPITAL OUTLAY	\$184,357	\$8,700	\$0	\$26,250	\$41,530	
	TOTAL FIRE DEPARTMENT	\$289,309	\$126,070	\$91,143	\$167,887	\$161,894	
<b>RESCUE SQUAD</b>							
100-34-52300-223	FUEL/OIL /PUMPS	\$5,782	\$6,000	\$6,161	\$7,701	\$6,000	
100-34-52300-235	RETAINER FEES	\$55,000	\$85,000	\$85,000	\$106,250	\$85,000	8
100-34-52300-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-34-52300-501	INSURANCE	\$8,131	\$6,750	\$8,059	\$8,059	\$12,000	
	TOTAL RESCUE SQUAD	\$68,912	\$97,750	\$99,220	\$122,010	\$103,000	
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$2,578,782</b>	<b>\$2,557,638</b>	<b>\$1,969,122</b>	<b>\$2,455,986</b>	<b>\$2,707,234</b>	

**Village of Twin Lakes  
2022 Annual Budget  
Administrative Notes  
DEPARTMENT OF PUBLIC SAFETY**

1. This line reflects wages for all police union members including one Detective, ten Police Officers, and a number of Part Time officers. All staff members are subject to wage step increases as appropriate with a 2.5% COLA increase on January 1, 2022.
2. This line shows the cost of equipment that is purchased through grant revenues. Public safety grants are usually a partial reimbursement for equipment purchased. The 2022 amount is based on a grant received for two bulletproof vests.
3. This line reflects the purchase of a new squad (\$48,000).
4. This line reflects wages for six full-time and four-part time Dispatchers at TLPD. All staff members are subject to a 2.5% increase on January 1.
5. This line reflects wages for all non-union, full time police department supervisors. This includes the Police Chief, Captain and two Sergeants. Supervisor pay shall maintain the 12-15% difference between Captain pay and the pay of the highest paid officer classification, and 5-10% difference between Captain and Chief pay. All staff members are subject to pay step increases as appropriate and a 2.5% raise on January 1.
6. This line reflects the wages for part-time Fire Inspectors.
7. This is a program established by the Twin Lakes Volunteer Fire Department, offering a stipend benefit to the families of deceased firefighters that meet service year requirements.
8. This line reflects the retainer fee payable to Twin Lakes Rescue for rescue services.

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# TIF DISTRICT FUND

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## **FUND DESCRIPTION:**

The Tax Incremental Financing (TIF) District was formed in 2007 to encourage economic development in the downtown while improving aesthetic appeal. In 2015, the Joint Review Board approve resetting the base value to the January 1, 2014 values as allowed by State Statute. The value is reflected in the 2022 budget and all years moving forward. The territory of the TIF District has been amended once to add in sections of South Lake Avenue.

## **2022 FUND GOALS & OBJECTIVES:**

Continue seeking out economic development opportunities in order to improve the tax base within the TIF District.

## **2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.

# 2021 ANNUAL BUDGET

**FUND** 120- TIF Fund

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
120-00-41120-000	TAXES ON INCREMENT	\$211,593	\$74,387	\$0	\$241,007	\$241,000	1
120-00-48109-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	
120-00-48900-000	MISC REVENUE	\$5,961	\$3,461	\$308	\$385	\$350	
120-00-48950-000	EXEMPT COMPUTER AID	\$3,370	\$3,290	\$3,370	\$3,370	\$3,370	
120-00-48960-000	PERSONAL PROPERTY AID	\$16,237	\$0	\$32,258	\$32,258	\$16,237	
	TRANSFER IN FROM GENERAL FUND	\$0	\$60,891	\$0	\$0	\$0	2
	TRANSFER IN FROM SEWER FUND	\$0	\$14,995	\$0	\$0	\$0	2
	<b>TOTAL TID REVENUES</b>	<b>\$237,162</b>	<b>\$157,024</b>	<b>\$35,935</b>	<b>\$277,020</b>	<b>\$260,957</b>	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
120-00-51300-232	LEGAL	\$0	\$500	\$0	\$500	\$500	
120-00-51400-239	ENGINEER	\$0	\$500	\$0	\$500	\$500	
120-00-51401-217	OTHER PROFESSIONAL SERVICES	\$150	\$150	\$150	\$150	\$150	
120-00-51416-215	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	
120-00-51416-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
120-00-51503-106	TIF OFFICE WAGE	\$0	\$0	\$0	\$0	\$0	
120-00-51505-242	AUDIT	\$0	\$4,375	\$0	\$4,375	\$4,375	
120-00-53311-110	PW FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
120-00-56900-292	PLANNER	\$0	\$0	\$0	\$0	\$0	
120-00-57721-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
120-00-57721-295	DEVELOPMENT ASSISTANCE	\$14,518	\$0	\$0	\$0	\$0	3
	DUE TO DEBT SERVICE FUND	\$152,430	\$190,472	\$0	\$190,472	\$187,516	
	DUE TO GENERAL FUND	\$0	\$0	\$0	\$0	\$37,600	
	<b>TOTAL TID EXPENDITURES</b>	<b>\$167,098</b>	<b>\$195,997</b>	<b>\$150</b>	<b>\$195,997</b>	<b>\$230,641</b>	
	<b>FUND SURPLUS (DEFICIT)</b>	<b>\$70,064</b>	<b>(\$38,973)</b>	<b>\$35,785</b>	<b>\$81,023</b>	<b>\$30,316</b>	



**Village of Twin Lakes**  
**2022 Annual Budget**  
**Administrative Notes**  
**TAX INCREMENT FINANCING (TIF) FUND**

This Village opened a tax increment district (TID) in 2007 for the purposes of stimulating economic development in the community. The TID was amended in 2008 to add additional coverage area, and amended again in 2015 to reset the base value of the TID due to stagnant activity and falling valuation (>10% over a 2-year period).

1. Tax increment is the levy received from properties within the TID whose value increased over the redetermined base value (equal to the 2015 valuation) of the TID.
2. Due to recent growth in value in the TID, there is now enough tax increment being collected to offset the costs of the debt service affiliated with the fund. The General Fund (85.5%) and Sewer Fund (14.5%) in the past were providing an internal loan to the TIF Fund to help make debt payments due to minimal increment.

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# SEWER FUND

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**DEPARTMENT DESCRIPTION:**

The Village offers sewer services to residents. The Village maintains a wastewater treatment plant and twelve lift stations as part of the sewer system. No public water utility exists in the Village.

The wastewater treatment plant is located at 901 Gatewood Drive. The department is staffed with a Head Sewer Operator, Deputy Head Sewer Operator and Sewer Operator. The plant is staffed 365 days a year.

**2022 DEPARTMENT GOALS & OBJECTIVES:**

Continue working on chloride variance and improving test results. Review WPDES permit issued in late 2018 and begin and continue compliance. Continue to work on the complete upgrade of the wastewater treatment plant and lift stations.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.

# 2021 ANNUAL BUDGET

## FUND 200- Sewer Fund

### REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
200-00-13000-000	CURRENT SEWER CHARGES	\$2,039,045	\$1,580,000	\$1,218,963	\$1,580,000	\$1,798,174	1
200-60-46410-001	OVERPAYMENTS	\$1,560,338	\$0	\$0	\$0	\$0	2
200-60-46410-003	CURRENT & PRIOR SEWER PENALTIES	\$40,843	\$25,000	\$26,514	\$26,514	\$25,000	3
200-60-46410-018	SEPTAGE/HAULED WASTE	\$146,057	\$140,000	\$121,770	\$152,213	\$140,000	4
200-00-12504-000	PRIOR YEAR SEWER CHARGES	\$0	\$0	\$0	\$0	\$0	5
200-60-46410-025	MISCELLANEOUS INCOME	\$0	\$0	\$5,016	\$5,016	\$0	
200-60-48109-150	INTEREST	\$0	\$0	\$0	\$0	\$0	
	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	
	APPLICATION OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL SEWER FUND REVENUES</b>	<b>\$3,786,283</b>	<b>\$1,745,000</b>	<b>\$1,372,263</b>	<b>\$1,763,743</b>	<b>\$1,963,174</b>	

### EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
200-60-53610-027	SWR REPLACEMENT	\$0	\$84,000	\$0	\$84,000	\$84,000	6
200-60-53610-110	FULL TIME WAGES	\$197,185	\$196,106	\$164,523	\$205,654	\$208,818	7
200-60-53610-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
200-60-53610-112	TEMPORARY EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
200-60-53610-114	OVERTIME 1.5	\$7,478	\$8,000	\$4,026	\$5,033	\$8,000	
200-60-53610-115	OVERTIME 2.0	\$8,252	\$11,000	\$5,316	\$6,645	\$11,000	
200-60-53610-120	RETIREMENT	\$14,856	\$14,520	\$11,726	\$14,658	\$14,808	
200-60-53610-122	FICA	\$13,527	\$13,337	\$10,584	\$13,230	\$14,125	
200-60-53610-123	MEDICARE	\$3,164	\$3,119	\$2,475	\$3,094	\$3,303	
200-60-53610-124	LONGEVITY	\$340	\$340	\$0	\$0	\$340	
200-60-53610-126	ALT INS INCENTIVE	\$0	\$0	\$0	\$0	\$0	
200-60-53610-128	EDUCATION INCENTIVE	\$0	\$0	\$0	\$0	\$0	
200-60-53610-130	HEALTH INS	\$50,017	\$53,000	\$39,914	\$49,893	\$57,200	
200-60-53610-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-134	LIFE INS	\$223	\$204	\$337	\$422	\$204	
200-60-53610-136	DISABILITY INS	\$1,225	\$1,400	\$848	\$1,060	\$1,400	
200-60-53610-138	FLEX SPENDING PLAN	\$257	\$1,760	\$155	\$194	\$1,760	
200-60-53610-206	BOTTLED WATER	\$456	\$385	\$401	\$501	\$500	
200-60-53610-207	UTILITIES	\$95,927	\$103,396	\$68,430	\$85,538	\$103,396	
200-60-53610-208	EDUCATION/TRAINING	\$737	\$5,500	\$128	\$160	\$5,500	
200-60-53610-215	OFFC EQUIP PURCH/RPR	\$137	\$250	\$0	\$0	\$250	
200-60-53610-216	OFFICE SUPPLIES	\$530	\$56	\$494	\$618	\$350	
200-60-53610-217	OTHER PROFESSIONAL SERVICES	\$34,973	\$21,197	\$6,333	\$7,916	\$10,000	
200-60-53610-221	RADIO EQUIP/PGRS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-223	FUEL/OIL/PUMPS	\$2,947	\$5,000	\$3,109	\$3,886	\$5,000	
200-60-53610-224	VEHICLE/BOAT MAINT/RPR	\$3,001	\$5,000	\$2,717	\$3,396	\$5,000	
200-60-53610-225	INTERNET	\$480	\$1,800	\$360	\$450	\$1,800	
200-60-53610-226	UNIFORM EXPENSE	\$925	\$1,000	\$1,172	\$1,465	\$1,000	
200-60-53610-229	ADVERTISING/CLASSIFIEDS	\$132	\$0	\$300	\$375	\$0	
200-60-53610-230	POSTAGE	\$1,449	\$2,000	\$1,922	\$2,403	\$2,400	
200-60-53610-231	COMPUTERS	\$2,834	\$2,000	\$2,707	\$3,384	\$2,500	
200-60-53610-232	LEGAL	\$408	\$1,000	\$831	\$1,039	\$1,300	
200-60-53610-239	ENGINEERING	\$60,663	\$50,000	\$949,392	\$1,186,740	\$50,000	
200-60-53610-242	OUTSIDE ACCOUNTING/AUDIT	\$0	\$5,700	\$0	\$5,700	\$5,700	
200-60-53610-243	SMALL EQUIPMENT/PARTS	\$1,186	\$1,364	\$445	\$557	\$1,300	
200-60-53610-247	DNR ENVIRONMENTAL FEES	\$5,290	\$6,000	\$5,640	\$10,173	\$6,000	8
200-60-53610-248	MDV DISCHARGE FEES	\$18,009	\$26,000	\$16,237	\$20,296	\$26,000	
200-60-53610-250	MISCELLANEOUS	\$25	\$0	\$0	\$0	\$0	
200-60-53610-256	SWR BILLING SUPPLIES	\$1,189	\$2,000	\$1,357	\$1,696	\$2,000	
200-60-53610-260	LOCATING EXPENSES	\$2,580	\$3,500	\$2,617	\$3,272	\$3,500	
200-60-53610-266	PLANT NUTRIENTS	\$646	\$1,000	\$0	\$1,000	\$0	9
200-60-53610-267	CHEMICALS	\$5,603	\$15,000	\$5,490	\$6,862	\$15,000	
200-60-53610-268	LAB SUPPLIES	\$8,134	\$7,284	\$3,889	\$4,861	\$7,000	
200-60-53610-269	PLANT SUPPLIES	\$7,254	\$8,651	\$3,139	\$3,924	\$6,000	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
200-60-53610-270	REPAIRS TO LINES/LIFTS	\$52,498	\$85,000	\$38,052	\$47,565	\$90,000	10
200-60-53610-271	REPAIRS TO PLANT	\$20,664	\$20,000	\$24,276	\$30,345	\$25,000	10
200-60-53610-272	SLUDGE COSTS	\$158,010	\$170,000	\$120,340	\$150,425	\$170,000	11
200-60-53610-273	PLANT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
200-60-53610-274	LINE TELEVISIONING	\$47,508	\$49,172	\$35,182	\$46,350	\$52,000	12
200-60-53610-276	DEBT SERVICE	\$41,971	\$189,072	\$20,169	\$246,872	\$341,679	13
200-60-53610-501	INSURANCE	\$22,580	\$26,150	\$24,518	\$25,875	\$26,150	
200-60-53611-258	CAPITAL OUTLAY	\$0	\$15,000	\$0	\$50,000	\$15,000	14
200-60-53611-299	CAPITAL OUTLAY- BORROWED FUNDS	\$0	\$0	\$0	\$0	\$0	15

### SEWER- ADMIN/BOARD WAGES

200-60-53612-110	FULL TIME WAGES	\$43,532	\$41,038	\$41,558	\$51,948	\$	69,476	16
200-60-53612-111	PART TIME WAGES	\$15,569	\$22,928	\$10,232	\$12,790		\$16,082	
200-60-53612-120	RETIREMENT	\$3,293	\$3,437	\$2,996	\$3,745		\$2,950	
200-60-53612-122	FICA	\$3,740	\$3,968	\$3,212	\$4,015		\$3,582	
200-60-53612-123	MEDICARE	\$875	\$900	\$751	\$939		\$810	
200-60-53612-124	LONGEVITY	\$24	\$0	\$0	\$0		\$0	
200-60-53612-130	HEALTH INS	\$7,559	\$15,000	\$8,392	\$10,490		\$15,000	
200-60-53612-132	DENTAL INS	\$0	\$0	\$0	\$0		\$0	
200-60-53612-134	LIFE INS	\$75	\$76	\$68	\$85		\$76	
200-60-53612-136	DISABILITY	\$181	\$260	\$170	\$212		\$260	
200-60-53612-283	CAR ALLOWANCE (Administrator)	\$252	\$252	\$210	\$263		\$252	

### SEWER- PW WAGES

200-60-53613-110	FULL TIME WAGES	\$487	\$1,256	\$0	\$0	\$	1,296	17
200-60-53613-111	PART TIME WAGES	\$0	\$0	\$0	\$0		\$0	
200-60-53613-114	OVERTIME 1.5	\$0	\$0	\$0	\$0		\$0	
200-60-53613-115	OVERTIME 2.0	\$0	\$0	\$0	\$0		\$0	
200-60-53613-120	RETIREMENT	\$0	\$85	\$0	\$0	\$	85	
200-60-53613-122	FICA	\$30	\$78	\$0	\$0	\$	78	
200-60-53613-123	MEDICARE	\$7	\$18	\$0	\$0		\$18	
200-60-53613-130	HEALTH INS	\$0	\$330	\$0	\$0		\$330	
200-60-53613-132	DENTAL INS	\$0	\$0	\$0	\$0		\$0	
200-60-53613-134	LIFE INS	\$0	\$1	\$0	\$0		\$1	
200-60-53613-136	DISABILITY	\$0	\$1	\$0	\$0		\$1	

### DUE TO TIF FUND

\$0 \$14,995 \$0 \$0 \$0

### TOTAL SEWER FUND EXPENSES

\$970,892 \$1,320,886 \$1,647,143 \$2,422,011 \$1,496,580

### FUND SURPLUS(DEFICIT)

\$2,815,391 \$424,114 (\$274,880) (\$658,268) \$466,594

### 2022 SUMMARY SCHEDULE OF CURRENT YEAR PAYMENTS

FUND	LOAN TITLE	ORIGINAL LOAN	ACTUAL DUE	PRINCIPAL	INTEREST	AMOUNT BUDGETED
SF	Clean Water Fund 2005	\$540,039	\$156,798	\$29,845	\$3,511	\$33,357
SF	Clean Water Fund 2011	\$1,661,830	\$938,616	\$83,980	\$21,949	\$105,929
SF	Clean Water Fund 2016	\$623,104	\$482,626	\$30,012	\$9,820	\$39,832
SF	Clean Water Fund 2021	\$10,956,643	\$10,898,843	\$0	\$162,561	\$162,561
	<b>TOTAL DEBT</b>	<b>\$13,781,616</b>	<b>\$12,476,883</b>	<b>\$143,837</b>	<b>\$197,842</b>	<b>\$341,679</b>

**Village of Twin Lakes**  
**2022 Annual Budget**  
**Administrative Notes**  
**SEWER UTILITY**

1. This line accounts for the quarterly charges assessed to sewer system users to support treatment and maintenance operations. For 2022, each single family residence is charged \$115 per quarter (\$460 annually), which includes a \$12 administrative fee and a \$103 unit charge. Businesses and multi family buildings are charged the administrative fee plus multiple unit charges based on the number of residential units or other factors related to wastewater generation. The Village discontinued the \$24 per unit discount due to the sewer plant upgrade.
2. This line accounts for sewer bill accounts that are overpaid. The Village does not issue refunds on overpayments, but rather credits the resident's account. Any amount paid over and beyond the Accounts Receivable balance for a sewer account is put into this separate line item.
3. Any late fees assessed to delinquent sewer charges are collected in this account.
4. The Village accepts and treats wastewater collected by private contractors from septic tanks and holding tanks. The Village charges \$46.00 per 1,000 gallons of septic tank material and \$8.00 per 1,000 gallons of holding tank material.
5. A number of the Village's customers fail to pay their sewer bills on a timely basis. These charges are then placed on the subsequent year's property tax bill for the property. As such, this line accounts for charges collected through the property tax bill either by the Village or the County.
6. The Village's various Clean Water Fund loans require annual contributions into a Sewer Replacement Fund in order to maintain equipment after the loans are paid off.
7. This line accounts for wages of Sewer employees. The sewer fund supports 3 full time employees in 2022.
8. This line covers charges from the DNR relating to sewer system and lab result reporting.
9. From time to time, there are not enough "bugs" in the sewer plant to keep up with the "food" available from sewage waste. Nutrients are available to help maintain a healthy amount of bugs in the sewer system to maximize biological phosphorus removal.
10. These lines provide funds for repairs to the collection system and to the plant. The system is aging and sometimes aggressive repairs are needed to bring equipment up to date. This is somewhat offset by recent major upgrades at five of the Village's lift stations.
11. In order to maintain the operations of the plant at the most efficient level, the Village continues to remove significant amounts of sludge material from the plant on an annual basis.



12. This line anticipates continuation of a program of cleaning the entire sewer collection system every five (5) years. In each of the years, approximately 1/5 of the over 200,000 linear foot system will be cleaned and televised. In addition, funds are available for more regular cleaning of known problem areas.
13. This line reflects the anticipated debt service cost for the Sewer Fund including Clean Water Fund (DNR) loans. The Village's wastewater treatment plant last received major upgrades in 2000 and was due for mechanical upgrades. The plant has had limited sludge storage capacity (less than 6 weeks storage) and was facing rising operational costs due to this limitation. The facility also faces new phosphorus limits and other permit changes that required upgrades to the facility. The Village started planning efforts in 2019, and contracted for the design of these upgrades in 2020.

In early 2021, the Village has contracted with Joseph J. Henderson and Son, Inc. for \$11,828,000 for upgrades to the Village's wastewater treatment plant and 12 lift stations. Work started in June 2021 and is scheduled to be complete by December 2022. The project addresses the replacement of outdated equipment throughout the facilities, as well as the addition of sludge storage and sludge handling facilities. The new sludge facilities will allow the Village to store sludge up to almost a year before needing to haul by thickening the sludge and storing it onsite rather than paying to haul it to private offsite storage facilities. The project includes:

- Addition of a new 1-million-gallon sludge storage tank
- Addition of a new sludge processing building
- Addition of a new maintenance and storage garage
- Pumping upgrades throughout the facility
- Aeration upgrades that will save energy and allow the Village to biologically treat phosphorus to lower DNR standards
- Replacement or renovation of outdated screening, disinfection, and other equipment that is over 20-years old
- Electrical and SCADA (automated controls) upgrades that will allow for improved remote monitoring of facilities
- Misc. architectural, structural, HVAC, and plumbing upgrades to the existing buildings
- Various upgrades to the 12 existing lift stations

The project will be funded in part by connection fees paid to the Village for new homes and businesses that have been built over the past 20 years, and by a 5.5% rate increase to all users. The Village has borrowed less than \$11 million for the project for the entire project from the Wisconsin DNR's Clean Water Fund Loan Program at a rate of 1.485% for a 20-year term.

14. This line accounts for additional capital equipment needed to support the sewer plant and sewer operations. This funding will go towards equipment to maintain the most efficient

level of chemical added to the system in order to maintain low levels of phosphorus to remain in compliance with DNR-set standards.

15. This line covers capital equipment purchases that are funded through Clean Water Fund loans and other debt.
16. This line accounts for 21% of the wage expense for the Village Office Staff and the Village Board. As a matter of policy, the Sewer Fund pays a portion of these expenses to account for the work undertaken on behalf of the fund by these positions.
17. Public Works staff time spent assisting with sewer operations is recorded here.

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# LAKE DISTRICT FUND

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**FUND DESCRIPTION:**

This budget reflects the operations of the Twin Lakes Protection & Rehabilitation District. The district handles shoreline projects, fish stocking, storm water management, runoff minimization, and lake weed treatment.

Revenues for the Lake District are levied separately from the Village as the Lake District is its own taxing jurisdiction. The boundaries of the Lake District jurisdiction are the same as the geographical boundaries of the Village and therefore have the same tax base.

**2022 FUND GOALS & OBJECTIVES:**

Continue seeking out storm water quality improvement projects. Continue water patrol coverage. Work on lake level analysis and shoreline protection options with Southeast WI Regional Planning Commission and Village Engineer.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

Storm sewer work on Pawley Ave.

# 2022 ANNUAL BUDGET

**FUND** 400- Lake Protection & Rehabilitation District

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
400-70-41111-023	PROPERTY TAX SETTLEMENT	\$78,000	\$78,000	\$78,000	\$78,000	\$78,000	
400-70-43690-022	STATE GRANTS RECEIVED	\$844	\$20,000	\$0	\$0	\$20,000	
400-70-48109-150	INTEREST	\$0	\$0	\$0	\$0	\$0	
400-70-48900-250	MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0	
400-70-48950-000	EXEMPT COMPUTER AID	\$8	\$0	\$8	\$8	\$0	
400-70-48960-000	PERSONAL PROPERTY AID	\$35	\$0	\$0	\$0	\$0	
	LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	
	USE OF CASH	\$320,000	\$320,000	\$0	\$0	\$81,000	1
	USE OF SURPLUS	\$0	\$0	\$0	\$0	\$0	2
	<b>TOTAL LAKE REHAB REVENUES</b>	<b>\$398,887</b>	<b>\$418,000</b>	<b>\$78,008</b>	<b>\$78,008</b>	<b>\$179,000</b>	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
<b>GENERAL GOVERNMENT</b>							
400-70-53641-052	ANNUAL MEETING COSTS	\$2,915	\$4,000	\$2,947	\$2,947	\$4,000	2
400-70-53641-096	ADMIN EXPENSES	\$1,764	\$2,690	\$317	\$317	\$2,690	
400-70-53641-232	LEGAL	\$0	\$1,000	\$0	\$0	\$1,000	
400-70-53641-239	ENGINEERING	\$0	\$5,000	\$0	\$5,000	\$5,000	1
<b>PUBLIC SAFETY</b>							
400-70-53641-054	WATER PATROL	\$0	\$11,000	\$0	\$11,000	\$11,000	
400-70-53641-055	BOAT SAFETY CLASSES	\$0	\$0	\$0	\$0	\$0	
400-70-53641-062	BOAT REPLACEMENT	\$2,872	\$0	\$0	\$712	\$0	
400-70-53641-088	SALARY BUOY INSTALLATION	\$3,383	\$3,000	\$0	\$0	\$3,000	
400-70-53641-089	MAINT/STRGE BUOY TENDER	\$28	\$3,600	\$2,213	\$2,213	\$3,600	
400-70-53641-091	NEW BUOY/EQUIP MAINT	\$579	\$3,000	\$4,366	\$4,366	\$3,000	
400-70-53641-093	SIGNS	\$149	\$500	\$0	\$0	\$500	3
<b>LAKE MAINTENANCE</b>							
400-70-53641-063	PLANT SURVEY	\$0	\$0	\$0	\$0	\$0	
400-70-53641-067	USGS MONITORING	\$24,029	\$0	\$16,500	\$16,500	\$24,000	
400-70-53641-083	FISH STOCKING	\$5,000	\$5,000	\$0	\$5,000	\$5,000	6
400-70-53641-086	AQUATIC PLANT MGMNT	\$17,987	\$15,000	\$15,639	\$15,639	\$18,000	4
400-70-53641-092	FARMLAND PRACTICES	\$0	\$5,000	\$0	\$0	\$1,000	
400-70-53641-094	WEED COLLECTION	\$0	\$8,000	\$0	\$0	\$8,000	
400-70-53641-111	LAUNCH MONITORING- SEASONAL WAGES	\$0	\$2,000	\$0	\$0	\$2,000	5
400-70-53641-122	LAUNCH MONITORING- FICA	\$0	\$120	\$0	\$0	\$120	
400-70-53641-123	LAUNCH MONITORING- MEDICARE	\$0	\$40	\$0	\$0	\$40	
400-70-53641-297	LAUNCH MONITORING PROGRAM EXPENSES	\$0	\$50	\$0	\$0	\$50	
<b>INFORMATION &amp; EDUCATION</b>							
400-70-53641-087	YOUTH FUND	\$0	\$0	\$0	\$0	\$0	
400-70-53641-097	NEWSLETTERS/BROCHURES	\$0	\$500	\$0	\$0	\$500	
400-70-53641-098	MEETINGS/WORKSHOPS	\$0	\$500	\$0	\$0	\$500	
400-70-53641-236	WEBSITE	\$0	\$0	\$0	\$0	\$0	
<b>CAPITAL IMPROVEMENT</b>							
400-70-53641-053	WETLAND ACQUISITION	\$0	\$0	\$0	\$0	\$0	
400-70-53641-064	STORM WATER MGMNT	\$9,146	\$42,000	\$25,282	\$25,282	\$75,000	7
400-70-53641-065	LANCE PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-066	SPILLWAY MODIFICATION	\$9,717	\$300,000	\$3,479	\$1,069	\$3,000	8
400-70-53641-068	SHORELINE PROJECTS	\$0	\$5,000	\$19,292	\$19,292	\$5,000	9
400-70-53641-082	FISHING PIER	\$0	\$0	\$0	\$0	\$0	
400-70-53641-084	WETLAND MGMNT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-090	SMALL PROJECTS	\$3,000	\$3,000	\$1,028	\$5,500	\$3,000	
<b>GRANT APPLICATIONS</b>							
400-70-53641-071	GRANT WRITER	\$0	\$0	\$0	\$0	\$0	
400-70-53641-095	STORMWATER GRANT	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL LAKE REHAB EXPENSES</b>	<b>\$80,569</b>	<b>\$420,000</b>	<b>\$91,063</b>	<b>\$114,837</b>	<b>\$179,000</b>	

**TWIN LAKES LAKE PROTECTION AND REHABILITATION DISTRICT  
BUDGET FOOTNOTES**

**EXPENSES  
2022**

1. Engineering \$5,000 - This provides funds for design by engineers, landscape designers and other design professionals related to the storm water, shoreline and other Lake District projects.
2. Annual Meeting Notice \$4,000 - This amount covers printing and postage costs related to the annual meeting.
3. Signs \$500 – In 2022, this line is intended to provide funds for new or replacement signage at the public and private launches and marinas related to removal of lake weeds from boats prior to and after launch as well as Slow No Wake notification signage.
4. Aquatic Plant Treatment \$18,000 - Provides funding for invasive aquatic plant destruction.
5. Launch Monitoring Program \$2,000 – This line provides funds for 2022 to continue a program through which persons will be stationed at the public launches to remind boaters about invasive weed prevention, boating safety and other local regulations and practices.
6. Fish Stocking \$5,000 - This line pays the full cost of the stocking program. The stocking program undertaken by the District will coordinate with the DNR fish stocking plans.
7. Stormwater Management \$5,000 - This is the annual levy for storm water management projects. Sponges trapping grease and oils in catch basins were installed to help reduce pollution of our lakes. Future projects may include preliminary work on a Bayview Channel project and installation of a unit similar to a StormTrap in an outlet into Lake Elizabeth on Lucille Avenue in the Hickory Point area. This levy is an ongoing effort undertaken on behalf of, and in coordination with, the Village in fulfillment of the Village's obligations under new storm water release regulations implemented by the State. Surplus funds are available for larger projects once identified and may be budgeted in a future year. This year, the Lake District and the Village are working together on a storm sewer project on Pawley Ave.
8. Dam Modification Project \$3,000 – This line is to cover any final costs associated with the completion of the spillway that was reconstructed in 2014. None are anticipated.
9. Shoreline Projects \$5,000 - Funds are provided in this line to undertake shoreline restoration projects on publicly controlled lands.

**REVENUES**  
**2022**

1. Use of Cash \$81,000 - This line represents the use of cash from the Capital Projects Account to pay for capital purchases or projects.
2. Use of Surplus \$0 - Actual surplus funds available from previous fiscal years are available but not being used to reduce the amount of the levy in 2022.



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# DEBT SERVICE FUND

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**FUND DESCRIPTION:**

The Village incurs all General Obligation Debt through its Debt Service Fund. Over \$3.8M in loans were refinanced in 2012. The Village refinanced additional loans in 2021. The Village has it's first debt payment for the new Village Hall in 2022. Sewer debt service is not handled in the Debt Service Fund but is managed in the Sewer Fund.

**2022 FUND GOALS & OBJECTIVES:**

Continue monitoring debt service schedules and levels to comply with State Statute. Continue savings programs in the General Fund to avoid the need for borrowing.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.

# 2022 ANNUAL BUDGET

## FUND 500- Debt Service Fund

### REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
500-50-41110-000	PROPERTY TAX SETTLEMENT	\$346,624	\$317,622	\$0	\$317,622	\$410,869	
500-56-49100-000	DEBT PROCEEDS	\$0	\$0	\$0	\$1,275,000	\$0	
	TRANSFER IN FROM TIF FUND	\$152,430	\$190,472	\$0	\$190,472	\$187,516	
	TRANSFER IN FROM LAUNCH/MARINA FUND	\$64,975	\$94,531	\$0	\$94,531	\$95,935	
	TRANSFER IN FROM CAPITAL PROJECTS FUND	\$23,033	\$23,033	\$0	\$23,033	\$23,033	
	USE OF FUND BALANCE	\$0	\$0		\$0	\$0	
	<b>TOTAL DEBT SERVICE FUND REVENUES</b>	<b>\$587,062</b>	<b>\$625,658</b>	<b>\$0</b>	<b>\$1,900,658</b>	<b>\$717,353</b>	

### EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
500-14-58100-237	PRINCIPAL	\$473,302	\$497,561	\$1,364,366	\$1,364,366	\$597,523	
500-14-58200-237	INTEREST	\$130,150	\$118,097	\$93,841	\$93,841	\$109,830	
500-14-58300-247	FEES	\$0	\$0	\$41,442	\$41,442	\$0	
	DUE TO SEWER HOOK UP FUND (INTERNAL LOAN)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
	<b>TOTAL DEBT SERVICE FUND EXPENSES</b>	<b>\$613,452</b>	<b>\$625,658</b>	<b>\$1,509,649</b>	<b>\$1,509,649</b>	<b>\$717,353</b>	
	<b>DEBT SERVICE FUND SURPLUS(DEFICIT)</b>	<b>(\$26,390)</b>	<b>\$0</b>	<b>(\$1,509,649)</b>	<b>\$391,009</b>	<b>\$0</b>	

### 2022 SUMMARY SCHEDULE OF CURRENT YEAR PAYMENTS

FUND	LOAN TITLE	ORIGINAL LOAN	ACTUAL DUE	PRINCIPAL	INTEREST	AMOUNT BUDGETED
GF	Police Department Land Purchase	\$295,000	\$45,000	\$10,000	\$0	\$10,000
TIF	TID #1 Developer Incentive	\$300,000	\$149,371	\$22,655	\$5,601	\$28,256
77% TIF / 23% LEM	2012 Refunding Bonds	\$2,240,000	\$1,615,000	\$160,000	\$46,830	\$206,830
78% GF / 22% LEM	2012 Promissory Notes	\$1,590,000	\$215,000	\$215,000	\$4,838	\$219,838
CPF	TL Rescue Ambulance	\$199,115	\$105,508	\$19,868	\$3,165	\$23,033
GF	GO Refunding Bonds (NAN Refinancing/Fire Truck)	\$1,275,000	\$1,170,000	\$100,000	\$12,865	\$112,865
GF	New Village Hall	\$2,875,000	\$2,875,000	\$70,000	\$36,531	\$106,531
	<b>TOTAL DEBT</b>	<b>\$8,774,115</b>	<b>\$6,174,879</b>	<b>\$597,523</b>	<b>\$109,830</b>	<b>\$707,353</b>
	<b>Current Debt Limit (5% of equalized value)</b>	<b>\$51,867,510</b>	<b>17% of debt limit used</b>			

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# SANITATION FUND

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## **FUND DESCRIPTION:**

The Village contracts out sanitation services. The current vendor offering garbage and recycling is Groot. The sanitation fund also pays for the Yard Waste Recycling Center and lake weed pick up. The Yard Waste Recycling Center was moved to the Public Works facility in 2018 at 800 Burlington Avenue.

## **2022 FUND GOALS & OBJECTIVES:**

Continue providing lake weed pick up, consider changing weekday pick up. Chip yard waste at collection center. Work with hauler on improving E-waste recycling efforts. Work with Village Clerk to maximize Recycling Grant payment.

## **2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.

# 2022 ANNUAL BUDGET

FUND 600- Sanitation Fund

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
600-40-43545-000	RECYCLING GRANT	\$26,222	\$15,000	\$19,205	\$19,205	\$15,000	
600-40-46420-000	REFUSE/RECYCLING CHARGES	\$553,389	\$621,920	\$3,282	\$621,920	\$581,768	1
600-40-48112-000	INTEREST ON TAXES CHARGED	\$1,476	\$2,000	\$1,107	\$1,500	\$2,000	
600-40-46440-000	LAKE WEEDS	\$0	\$8,000	\$0	\$8,000	\$8,000	2
<b>TOTAL SANITATION FUND REVENUES</b>		<b>\$581,087</b>	<b>\$646,920</b>	<b>\$23,594</b>	<b>\$650,625</b>	<b>\$606,768</b>	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
600-40-53620-255	GARBAGE PAYMENT	\$349,215	\$421,793	\$293,520	\$390,984	\$402,714	3
600-40-53635-110	FULL TIME WAGES	\$13,536	\$28,267	\$9,860	\$28,267	\$28,267	
600-40-53635-111	PART TIME WAGES	\$4,155	\$5,200	\$4,220	\$5,200	\$6,200	4
600-40-53635-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
600-40-53635-120	RETIREMENT	\$940	\$2,000	\$665	\$2,000	\$2,200	
600-40-53635-122	FICA	\$1,090	\$2,075	\$867	\$2,075	\$2,137	
600-40-53635-123	MEDICARE	\$256	\$485	\$203	\$485	\$500	
600-40-53635-130	HEALTH INS	\$0	\$7,500	\$0	\$0	\$0	
600-40-53635-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-134	LIFE INS	\$0	\$100	\$0	\$100	\$100	
600-40-53635-136	DISABILITY INS	\$0	\$200	\$0	\$200	\$200	
600-40-53635-207	UTILITIES	\$0	\$400	\$0	\$400	\$400	
600-40-53635-217	OTHER PROFESSIONAL SERVICES	\$3,863	\$5,000	\$23	\$5,000	\$5,000	
600-40-53635-223	FUEL/OIL/PUMPS	\$4,108	\$2,500	\$1,768	\$2,210	\$2,500	
600-40-53635-224	VEHICLE/BOAT MAINT/RPR	\$5,722	\$9,000	\$6,089	\$7,611	\$5,000	
600-40-53635-230	POSTAGE	\$0	\$50	\$0	\$0	\$50	
600-40-53635-243	SMALL EQUIP/PARTS	\$487	\$500	\$0	\$0	\$500	
600-40-53635-250	MISCELLANEOUS	\$7,229	\$0	\$186	\$233	\$0	
600-40-53635-255	RECYCLING PAYMENT	\$129,110	\$151,942	\$105,488	\$140,651	\$146,000	
600-40-53635-293	ADMIN PYMNT TO GEN FUND	\$0	\$5,000	\$0	\$5,000	\$5,000	
<b>TOTAL SANITATION FUND EXPENSES</b>		<b>\$519,711</b>	<b>\$642,012</b>	<b>\$422,889</b>	<b>\$590,416</b>	<b>\$606,768</b>	
<b>SANITATION FUND SURPLUS(DEFICIT)</b>		<b>\$61,376</b>	<b>\$4,908</b>	<b>(\$399,295)</b>	<b>\$60,209</b>	<b>\$0</b>	

**Village of Twin Lakes  
2022 Annual Budget  
Administrative Notes  
DEPARTMENT OF SANITATION**

1. This line accounts for the service charges placed on the annual tax bill for each of the Village's refuse and recycling customers. It is a separate fee and is not included in the Property Tax Levy.

Annual rates for Refuse and Recycling are as follows:

95 gallon container - \$188.99

Additional recycle container- no charge

2. This line accounts for the contribution made by the Lake Protection and Rehabilitation District for collection of lake weeds at the curb by Twin Lakes Public Works.
3. The curbside collection refuse and recycling is handled by a private contractor. The Village is under contract with Groot Industries.
4. This line represents the wages for the part time staff working at the Recycling Center. Since 2017, the Recycling Center is now located at the Public Works facility. The Recycling Center is open to residents 15 hours per week to deposit brush material.



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# GENERAL CAPITAL PROJECTS FUND

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**FUND DESCRIPTION:**

From time to time, the Village must issue General Obligation debt to pay for capital projects and equipment. Purchases using bond proceeds are kept in the General Capital Projects Fund to account for proceeds which are spent over multiple budget years. No purchases of this kind are anticipated in 2022.

**2022 FUND GOALS & OBJECTIVES:**

Search for grants to cover capital equipment purchases when possible. Manage Rescue loan payments.

**2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.



# 2022 ANNUAL BUDGET

**FUND** 700- General Capital Projects Fund

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
700-00-41111-000	PROP TAX SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
700-00-49100-000	BOND PROCEEDS	\$574,731	\$0	\$2,875,000	\$2,875,000	\$0	1
700-00-48300-000	SALE OF CAPITAL ASSETS	\$0	\$0	\$0	\$0	\$0	
700-00-48500-000	RESCUE LOAN PAYMENTS	\$23,033	\$23,033	\$23,033	\$23,033	\$23,033	2
700-00-49101-000	APPL OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$0	3
	<b>TOTAL GENERAL CAPITAL PROJECTS FUND REVENUES</b>	<b>\$597,764</b>	<b>\$23,033</b>	<b>\$2,898,033</b>	<b>\$2,898,033</b>	<b>\$23,033</b>	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
700-92-51416-215	GENERAL ADMINISTRATION- OFFICE	\$0	\$0	\$1,942,987	\$2,000,000	\$0	
700-92-53311-215	PUBLIC WORKS- OFFICE	\$0	\$0	\$0	\$0	\$0	
700-92-53311-222	PUBLIC WORKS- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-92-53311-224	PUBLIC WORKS- VEHICLES	\$0	\$0	\$0	\$0	\$0	
700-92-53311-244	PUBLIC WORKS- STREET RESURFACING	\$0	\$0	\$0	\$0	\$0	
700-92-52111-215	POLICE- OFFICE	\$0	\$0	\$0	\$0	\$0	
700-92-52111-222	POLICE- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-92-52111-224	POLICE- VEHICLES/BOATS	\$0	\$0	\$0	\$0	\$0	
700-92-52200-218	FIRE- EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
700-92-52200-224	FIRE- VEHICLES	\$581,000	\$0	\$0	\$0	\$0	
	DUE TO DEBT SERVICE FUND	\$23,033	\$23,033	\$23,033	\$23,033	\$23,033	
	<b>TOTAL GENERAL CAPITAL PROJECTS FUND EXPENSES</b>	<b>\$604,033</b>	<b>\$23,033</b>	<b>\$1,966,020</b>	<b>\$2,023,033</b>	<b>\$23,033</b>	
	<b>GENERAL CAPITAL PROJECTS FUND SURPLUS(DEFICIT)</b>	<b>(\$6,269)</b>	<b>\$0</b>	<b>\$932,013</b>	<b>\$875,000</b>	<b>\$0</b>	

**Village of Twin Lakes**  
**2022 Annual Budget**  
**Administrative Notes**  
**CAPITAL PROJECTS FUND**

This fund is for the purchase and sale of capital assets that are funded through bond proceeds. This fund was created in 2014 to begin tracking 2015 and subsequent borrowings and purchases relating to capital projects.

1. No new borrowing is anticipated for 2022.
2. Twin Lakes Fire & Rescue committed to paying the annual principal/interest payment on an ambulance loan the Village issued on their behalf. It is anticipated that this loan will be paid off in 10 years. The revenue is transferred to the debt service fund to cover the annual principal and interest costs of the loan. There is no cost to the Village in this transaction.
3. No former debt proceeds are still available for capital equipment or project purchases.

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# LAUNCH/MARINA FUND

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## **FUND DESCRIPTION:**

This fund is for the maintenance and operation of the Lake Elizabeth Marina and Boat Launch, which is jointly owned by the Village and Wisconsin Department of Natural Resources but is managed by the Village.

## **2022 FUND GOALS & OBJECTIVES:**

Continue negotiations with the DNR to continue operating a safe and profitable boat launch facility as well as a rental space at the launch site. Continue covering land purchase debt service through user fees and not through the tax levy.

## **2022 FUNDED CAPITAL EQUIPMENT AND PROJECTS:**

None.

# 2022 ANNUAL BUDGET

## FUND

800- Launch/Marina Fund

## REVENUES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
800-85-41111-000	PROP TAX SETTLEMENT	\$58,112	\$47,112	\$0	\$47,112	\$42,514	1
800-85-43522-000	DNR GRANT PROCEEDS	\$0	\$0	\$0	\$0	\$0	
800-85-46750-000	BOAT RAMP FEES	\$22,827	\$15,000	\$18,637	\$18,637	\$15,000	2
800-85-46751-000	MARINA FEES- SLIP RENTAL	\$44,328	\$35,000	\$48,000	\$48,000	\$35,000	3
800-85-48200-000	LEASE PAYMENTS	\$0	\$12,000	\$13,200	\$13,200	\$12,000	4
800-85-48900-000	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
800-85-49101-000	APPL OF PRIOR YEAR APPROPRIATION	\$0	\$0	\$0	\$0	\$0	5
	<b>TOTAL LAUNCH/MARINA FUND REVENUES</b>	<b>\$125,267</b>	<b>\$109,112</b>	<b>\$79,837</b>	<b>\$126,949</b>	<b>\$104,514</b>	

## EXPENDITURES

Acct Number	Acct Description	2020 Actual	2021 Budget	2021 YTD	2021 Estimate	2022 Proposed	FN
800-85-55400-110	FULL TIME WAGES	\$2,207	\$628	\$564	\$564	\$628	6
800-85-55400-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
800-85-55400-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
800-85-55400-120	RETIREMENT	\$149	\$42	\$38	\$38	\$42	
800-85-55400-122	FICA	\$135	\$39	\$34	\$45	\$39	
800-85-55400-123	MEDICARE	\$32	\$9	\$8	\$11	\$9	
800-85-55400-130	HEALTH INS	\$0	\$165	\$0	\$0	\$115	
800-85-55400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-134	LIFE INS	\$0	\$5	\$0	\$0	\$5	
800-85-55400-136	DISABILITY INS	\$0	\$40	\$0	\$0	\$40	
800-85-55400-203	BLDG MAINT COST	\$0	\$0	\$0	\$0	\$0	
800-85-55400-207	UTILITIES	\$0	\$500	\$416	\$500	\$500	
800-85-55400-216	OFFICE SUPPLIES	\$41	\$500	\$485	\$500	\$500	
800-85-55400-217	OTHER PROFESSIONAL SERVICES	\$1,620	\$500	\$2,864	\$3,580	\$2,500	
800-85-55400-223	FUEL/OIL/PUMPS	\$0	\$100	\$0	\$0	\$100	
800-85-55400-224	VEHICLE/BOAT MAINT/RPR	\$0	\$0	\$0	\$0	\$0	
800-85-55400-232	LEGAL	\$0	\$0	\$0	\$0	\$0	
800-85-55400-239	ENGINEERING	\$0	\$200	\$0	\$0	\$200	
800-85-55400-243	SMALL EQUIPMENT/PARTS	\$0	\$500	\$5	\$7	\$500	
800-85-55400-245	SIGNS	\$0	\$50	\$72	\$96	\$50	
800-85-55400-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
800-85-55400-281	PIER MAINTENANCE/REPAIR	\$1,046	\$1,000	\$535	\$712	\$1,000	
800-85-55400-293	ADMIN PAYMENT TO GEN FUND	\$0	\$2,000	\$0	\$2,000	\$2,000	
800-85-55400-501	INSURANCE	\$269	\$265	\$288	\$383	\$350	
800-85-99999-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	DUE TO DEBT SERVICE FUND	\$65,003	\$94,531	\$94,531	\$94,531	\$95,935	
	<b>TOTAL LAUNCH/MARINA FUND EXPENSES</b>	<b>\$70,502</b>	<b>\$101,074</b>	<b>\$99,840</b>	<b>\$102,966</b>	<b>\$104,514</b>	
	<b>TOTAL FUND SURPLUS(DEFICIT)</b>	<b>\$54,765</b>	<b>\$8,038</b>	<b>(\$20,003)</b>	<b>\$23,983</b>	<b>\$0</b>	

**Village of Twin Lakes  
2022 Annual Budget  
Administrative Notes  
LAUNCH/MARINA FUND**

This fund is for the maintenance and operation of the Lake Elizabeth Marina and Boat Launch, which is jointly owned by the Village and the Wisconsin Department of Natural Resources but is managed by the Village.

1. This line reflects property taxes levied for a general obligation loan taken out to fund the improvements made to the parking lot and the marina at this facility. No levy is made for the debt service related to the purchase of the property.
2. These amounts reflect payments made by users of the facility to launch boats and to moor at the marina pier. The amounts listed here are net of the State Sales Taxes that are collected on these fees and remitted to the State on behalf of the person paying the fee.
3. This line refers to 38 boat slips available for lease at the Lake Elizabeth Marina. Slips are leased on an annual basis.
4. This line reflects a lease payment paid to the Village by the current tenant to rent the building at Lake Elizabeth Marina. The current use of this building is a restaurant.
5. This line refers to any use of fund balance needed for funding the 2022 fiscal year's activities.
6. This line reflects staff time by Public Works to maintain the marina.

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# GLOSSARY

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# **Village of Twin Lakes**

## **2022 Annual Budget**

### **Glossary**

**ACCOUNT:** A classification established for the purpose of recording financial transactions.

**ADOPTED BUDGET:** Refers to the budget amounts as originally approved by the Village Board at the beginning of the year along with any amendments that have been approved throughout the year.

**ASSESSED VALUATION:** A valuation set upon real estate and certain personal property by the Village Assessor as a basis for levying property taxes.

**ASSETS:** Property owned by a government which has a monetary value.

**ASSIGNED FUND BALANCE:** Fund balance amounts that are constrained by the Village's intent to be used for specific purposes.

**AUDIT:** A comprehensive examination of the manner in which the Village's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Village Board's appropriations.

**BASIS OF ACCOUNTING:** A term used to refer to when revenues, expenditure, expenses and transfers, and the related assets and liabilities are recognized in the account and reported in the financial statements (i.e. accrual, modified accrual, cash)

**BALANCED BUDGET:** A plan of financial operation where total revenues match total expenditures. Village Financial Policy requires the Village Board approve a balanced budget annually.

**BOND:** A debt instrument—A written promise to pay a specified sum of money (called the principal amount or face value) by a specified date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

**BUDGET:** A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various Village services.

**CAPITAL ASSET:** Assets with an initial cost exceeding \$5,000 for capital assets whose useful life is in excess of one year (i.e. vehicles, building improvements, roads).

**CAPITAL EXPENDITURE:** Capital assets purchased with borrowed funds. These expenditures are located in the Capital Projects Fund where the Debt Service associated with these purchases are tracked.

**CHARGE FOR SERVICE:** User charge for services provided by the Village.

**CLEAN WATER FUND (CWF) LOAN:** A loan program offered by the Department of Natural Resources relating to water and sewer capital projects.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies and unforeseen expenditures not otherwise budgeted for.

**DEBT:** A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes and land contracts.

**DEBT SERVICE:** Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the Village.

**DEFICIT:** The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures over revenues during a single accounting period.

**DPW:** Department of Public Works

**DNR:** Wisconsin Department of Natural Resources

**ENTERPRISE FUND:** Account for activity for which a fee is charged to users for goods and services.

**EQUALIZED VALUE:** The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

**EXPENDITURE:** Use of financial resource for current operating expenses, debt service, capital outlay and intergovernmental transfers.

**FIXED ASSETS:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FULL TIME EQUIVALENT (FTE):** A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain public safety positions for which 2004.1 or 2084 hours are considered to equal one full time equivalent.

**FUND:** An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**GENERAL FUND:** The General Fund is the general accounting fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS/NOTES:** Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds are backed by “full faith and credit” of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):** Criteria used by auditors to determine if financial statements are fairly presented.

**INFRASTRUCTURE:** Public domain capital assets including roads, curbs, gutters, sidewalks, drainage ways and lighting systems.

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**LINE ITEM:** A basis for distinguishing types of revenues and expenditures.

**MILL RATE:** Property tax rate expressed as the rate per \$1,000 of assessed property value.

**MISCELLANEOUS REVENUES/EXPENSES:** Revenues and expenses which are not required to be accounted for elsewhere.

**OPEB:** Other Post-Employment Benefits (i.e. health insurance benefit for retirees).

**PAYMENT IN LIEU OF TAXES (PILOT or PILT):** A contribution by benefactors of Village services who are tax exempt (i.e. utilities and non-profit organizations) who chose or must pay a “tax equivalent amount.”

**REVENUE:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX LEVY:** The total amount to be raised by general property taxes for operating and debt service purposes specified in the Village Board Adopted Budget.

**TAX RATE:** The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

**TLPD:** Twin Lakes Police Department

**TRANSMITTAL LETTER:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

**UNRESERVED FUND BALANCE:** In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of the fund balance that is not legally restricted.

**USER CHARGE/FEE:** The payment for direct receipt of a public service by the party benefitting from the service.

For questions on terms not listed above, please contact Laura Roesslein, Village Administrator, at 262-877-2858 for more information.