

# 2025 ANNUAL BUDGET

FUND 100- General Fund

## REVENUES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>GENERAL FUND REVENUES</b>							
100-50-41111-000	PROPERTY TAX SETTLEMENT	\$3,889,211	\$3,942,962	\$3,982,270	\$3,942,962	\$3,972,962	1
100-51-43410-000	SHARED REVENUE	\$78,676	\$249,671	\$37,451	\$249,671	\$254,823	2
100-51-43420-000	FIRE DEPT CREDITS	\$38,056	\$30,000	\$44,114	\$44,114	\$44,000	
100-51-43521-000	POLICE DEPT TRAINING REIMB	\$1,440	\$1,000	\$0	\$1,000	\$1,000	
100-51-43522-000	WATER PATROL	\$25,681	\$15,000	\$14,940	\$14,941	\$30,000	3
100-51-43524-000	OTHER PUBLIC SAFETY GRANTS	\$0	\$2,000	\$0	\$0	\$28,000	4
100-51-43531-000	GENERAL TRANSPORTATION AIDS	\$303,570	\$331,881	\$248,948	\$331,881	\$352,072	5
100-51-43540-000	EMERGENCY RELIEF GRANT	\$0	\$0	\$0	\$0	\$0	
100-51-43660-000	PAYMENT IN LIEU OF TAXES	\$3,189	\$3,000	\$3,121	\$3,121	\$3,000	6
100-51-43692-000	INFRASTRUCTURE GRANT	\$0	\$0	\$0	\$0	\$0	7
100-51-48950-000	EXEMPT COMPUTER AID	\$438	\$437	\$438	\$438	\$437	
100-51-48960-000	PERSONAL PROPERTY AID	\$1,917	\$1,917	\$1,917	\$1,917	\$1,917	
100-52-44100-000	OPERATOR LICENSES	\$3,275	\$2,500	\$4,410	\$4,500	\$2,500	
100-52-44101-000	CABLE TELEVISION	\$78,220	\$95,000	\$36,436	\$39,000	\$38,000	
100-52-44102-000	CLASS "A" LICENSES	\$1,800	\$1,500	\$1,800	\$1,800	\$1,500	
100-52-44103-000	CLASS "B" LICENSES	\$10,450	\$10,000	\$11,629	\$11,629	\$10,000	
100-52-44104-000	WEIGHTS & MEASURES LIC	\$909	\$790	\$927	\$927	\$900	
100-52-44106-000	MISC LICENSES	\$2,950	\$500	\$3,620	\$3,620	\$500	
100-52-44300-000	BUILDING PERMIT FEES	\$174,373	\$80,000	\$168,847	\$168,847	\$80,000	8
100-52-44901-000	OCCUP PERMIT FEES	\$2,755	\$800	\$6,005	\$5,765	\$800	
100-52-44902-000	SHORT TERM RENTAL FEES	\$4,050	\$1,400	\$3,150	\$3,150	\$3,000	
100-52-46100-000	AMUSEMENT LICENSES	\$1,310	\$900	\$1,685	\$1,685	\$1,500	
100-52-46101-000	CABARET LICENSE	\$1,100	\$1,000	\$1,600	\$1,600	\$1,000	
100-52-46102-000	CIGARETTE LICENSES	\$500	\$500	\$600	\$600	\$500	
100-52-48901-000	DOG LICENSES	\$390	\$700	\$614	\$614	\$500	
100-53-45100-000	COST AND FINES	\$23,920	\$23,000	\$36,064	\$37,500	\$40,000	
100-53-45103-000	PARKING TICKETS	\$1,823	\$500	\$2,190	\$2,190	\$3,000	
100-54-44105-000	BOARD OF APPEALS FEES	\$900	\$900	\$1,396	\$1,396	\$900	9
100-54-44301-000	DESIGN REVIEW/PLAN COM FEES	\$2,000	\$1,000	\$10,075	\$10,075	\$1,000	
100-54-46110-000	ASSESSMENT LETTER FEES	\$5,445	\$5,000	\$4,710	\$4,800	\$3,500	
100-54-46210-000	POLICE DEPT CHARGES	\$1,109	\$1,800	\$849	\$900	\$850	
100-54-46540-000	CEMETERY GRAVESITES	\$6,900	\$1,000	\$6,139	\$1,550	\$1,000	
100-54-46720-000	PARK RENTALS	\$2,190	\$1,000	\$1,860	\$1,860	\$1,000	10
100-54-46730-000	COMMUNITY ROOM RENTALS	\$675	\$175	\$450	\$450	\$300	
100-54-46750-000	BOAT RAMP FEES	\$18,651	\$15,000	\$14,861	\$14,864	\$18,000	
100-54-46751-000	ASSOCIATION PIER SLIP RENTAL	\$10,909	\$10,000	\$11,010	\$11,010	\$10,500	11
100-54-46752-000	PIER, RAFT, BUOY FEES	\$975	\$600	\$865	\$865	\$3,000	
100-55-47390-000	PROBATION/PAROLE	\$7,749	\$7,500	\$3,255	\$3,255	\$0	
100-55-49200-000	SANITATION ADMIN CHGS	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
100-55-49201-000	LAUNCH/MARINA ADMIN CHGS	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
100-56-45104-000	TOWER RENTAL	\$71,806	\$60,000	\$78,163	\$80,000	\$60,000	12
100-56-46103-000	LICENSE PUBLICATIONS	\$212	\$100	\$298	\$298	\$100	13
100-56-46290-000	UNIFORM ADDRESS SIGNS	\$310	\$300	\$31	\$31	\$0	
100-56-48109-000	INTEREST EARNINGS	\$211,835	\$113,130	\$163,145	\$170,000	\$150,000	
100-56-48112-000	INTEREST ON TAXES CHARGED	\$50	\$350	\$2	\$2	\$3	
100-56-48300-000	SALE OF ASSETS	\$18,032	\$2,000	\$7,600	\$7,600	\$2,000	14
100-56-48500-000	DONATIONS/SPONSORSHIPS	\$230	\$0	\$5,000	\$5,000	\$0	15
100-56-48900-000	MISC INCOME	\$319,236	\$40,000	\$238,089	\$239,000	\$55,000	
100-56-48903-000	INS DIVIDENDS/PAYBACKS	\$15,473	\$0	\$19,060	\$19,060	\$0	
	<b>ONGOING REVENUE TOTAL</b>	<b>\$5,351,690</b>	<b>\$5,063,813</b>	<b>\$5,186,635</b>	<b>\$5,452,489</b>	<b>\$5,186,064</b>	
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS/ USE OF FUND BALANCE		\$0	\$0	\$0	\$50,000	
100-56-49101-000	APPL OF PRIOR YEAR APPROPRIATIONS DUE FROM TIF FUND	\$0	\$34,416	\$66,407	\$0	\$50,703	16
	<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$5,351,690</b>	<b>\$5,098,229</b>	<b>\$5,253,042</b>	<b>\$5,452,489</b>	<b>\$5,886,767</b>	

## EXPENSES

<b>TOTAL EXPENSES</b>	<b>\$5,207,954</b>	<b>\$5,100,688</b>	<b>\$4,267,284</b>	<b>\$5,189,951</b>	<b>\$5,886,767</b>
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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**  
**2025 Annual Budget**  
**Administrative Notes**  
**ANTICIPATED REVENUES**

1. The total levy is divided into the General Fund (\$3,972,962), Debt Service Fund (\$445,671), and Launch Marina (\$38,899) for a total levy of \$4,457,532.
2. State shared revenue for 2025 is estimated at approximately \$254,823 by the Department of Administration, which is a \$5,152 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 2021, 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 2025.
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 2025 is a \$20,191 increase from 2024. The State sets this funding.
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).
8. This housing construction market is beginning to slow so the budget is conservative in forecasting the 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 2025; 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.
16. This line accounts for the use of reserved fund balance from the prior year to pay for appropriations in 2025.

# 2025 ANNUAL BUDGET

**FUND**

100- General Fund

**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
100-10-41111-238	CHARGEBACKS / ANNEXATIONS	\$4,127	\$0	\$0	\$0	\$0	
<b>BOARD OF APPEALS</b>							
100-10-51101-229	ADVERTISING/CLASSIFIEDS	\$122	\$400	\$378	\$378	\$400	
100-10-51101-230	POSTAGE	\$28	\$0	\$0	\$0	\$0	
100-10-51101-232	LEGAL	\$2,984	\$0	\$3,219	\$5,000	\$0	
100-10-51101-250	MISCELLANEOUS	\$298	\$0	\$0	\$258	\$0	
	<b>TOTAL BOARD OF APPEALS</b>	<b>\$3,431</b>	<b>\$400</b>	<b>\$3,597</b>	<b>\$5,636</b>	<b>\$400</b>	
100-10-51103-220	VILLAGE MEMBERSHIP DUES	\$680	\$4,290	\$680	\$4,290	\$4,290	
<b>VILLAGE ADMINISTRATOR</b>							
100-10-51104-110	FULL TIME WAGES	\$77,291	\$78,532	\$66,379	\$77,663	\$85,600	1
100-10-51104-120	RETIREMENT	\$5,163	\$5,419	\$4,580	\$5,359	\$5,949	
100-10-51104-122	FICA	\$4,845	\$4,869	\$4,168	\$4,877	\$5,307	
100-10-51104-123	MEDICARE	\$1,133	\$1,139	\$975	\$1,141	\$1,241	
100-10-51104-128	EDUCATIONAL INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-10-51104-130	HEALTH INS	\$8,277	\$12,600	\$12,212	\$14,288	\$24,000	2
100-10-51104-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51104-134	LIFE INS	\$60	\$70	\$53	\$62	\$70	
100-10-51104-136	DISABILITY INS	\$295	\$350	\$295	\$345	\$370	
100-10-51104-138	FLEX SPENDING PLAN	\$2,122	\$500	\$115	\$500	\$500	
100-10-51104-226	ANNUAL LOGO CLOTHING	\$100	\$100	\$100	\$100	\$100	
100-10-51104-283	CAR ALLOWANCE	\$948	\$948	\$869	\$948	\$948	
	<b>TOTAL VILLAGE ADMINISTRATOR</b>	<b>\$100,233</b>	<b>\$104,527</b>	<b>\$89,746</b>	<b>\$105,283</b>	<b>\$124,086</b>	
<b>VILLAGE BOARD &amp; PRESIDENT</b>							
100-10-51105-111	PART TIME WAGES	\$34,128	\$34,128	\$28,440	\$34,128	\$34,128	3
100-10-51105-122	FICA	\$2,116	\$2,116	\$1,763	\$2,204	\$2,116	
100-10-51105-123	MEDICARE	\$495	\$495	\$413	\$483	\$495	
	<b>TOTAL VILLAGE BOARD &amp; PRESIDENT</b>	<b>\$36,739</b>	<b>\$36,739</b>	<b>\$30,616</b>	<b>\$36,815</b>	<b>\$36,739</b>	
<b>VILLAGE HALL TRAINING/TRAVEL</b>							
100-10-51111-208	EDUCATION /TRAINING	\$3,723	\$5,000	\$2,595	\$4,000	\$5,000	
100-10-51111-220	PROFESSIONAL DEVELOPMENT DUES	\$928	\$1,800	\$185	\$1,800	\$1,800	
100-10-51111-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL ADMIN TRAINING/TRAVEL</b>	<b>\$4,651</b>	<b>\$6,800</b>	<b>\$2,780</b>	<b>\$5,800</b>	<b>\$6,800</b>	
<b>PROFESSIONAL SERVICES</b>							
100-10-51300-232	LEGAL	\$38,322	\$24,000	\$31,469	\$36,819	\$35,000	
100-10-51400-239	ENGINEERING	\$4,109	\$8,000	\$6,729	\$7,873	\$9,000	4
100-10-51401-217	OTHER PROFESSIONAL SERVICES	\$528	\$2,000	\$17,351	\$20,301	\$20,000	5
100-10-51401-291	WEIGHTS & MEASURES PAYMENTS	\$800	\$1,200	\$1,500	\$1,500	\$1,500	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$43,760</b>	<b>\$35,200</b>	<b>\$57,049</b>	<b>\$66,493</b>	<b>\$65,500</b>	
<b>ADVERTISING/CLASSIFIEDS</b>							
100-10-51404-220	SUBSCRIPTION /DUES	\$179	\$300	\$197	\$275	\$300	
100-10-51404-229	ADVERTISING/CLASSIFIEDS	\$926	\$600	\$1,592	\$1,592	\$1,500	6
100-10-51404-288	LICENSE PUBLICATIONS	\$391	\$350	\$235	\$275	\$350	
	<b>TOTAL ADVERTISING &amp; CLASSIFIEDS</b>	<b>\$1,496</b>	<b>\$1,250</b>	<b>\$2,024</b>	<b>\$2,142</b>	<b>\$2,150</b>	
<b>COUNTY EXPENSES- TAX BILL PREPARATION</b>							
100-10-51410-216	OFFICE SUPPLIES	\$565	\$0	\$174	\$175	\$0	
100-10-51410-217	OTHER PROFESSIONAL SERVICES	\$174	\$250	\$174	\$174	\$250	
100-10-51410-230	POSTAGE	\$1,724	\$2,000	\$1,886	\$1,886	\$2,000	
100-10-51410-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL COUNTY EXPENSES</b>	<b>\$2,463</b>	<b>\$2,250</b>	<b>\$2,234</b>	<b>\$2,235</b>	<b>\$2,250</b>	



**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
<b>VILLAGE HALL OFFICE EQUIPMENT</b>							
100-10-51416-203	BLDG MAINTENANCE	\$15,052	\$17,000	\$11,214	\$13,120	\$15,000	
100-10-51416-206	BOTTLED WATER	\$751	\$580	\$375	\$439	\$580	
100-10-51416-207	UTILITIES	\$19,585	\$14,000	\$9,325	\$10,911	\$13,000	
100-10-51416-215	OFC EQUIP PURCH/RPR/LEASING	\$4,009	\$3,550	\$2,772	\$3,243	\$3,600	
100-10-51416-216	OFFICE SUPPLIES	\$2,711	\$2,700	\$3,767	\$4,408	\$3,000	
100-10-51416-225	INTERNET	\$2,065	\$1,700	\$1,459	\$1,707	\$1,800	
100-10-51416-230	POSTAGE	\$666	\$2,000	\$3,561	\$4,166	\$4,000	
100-10-51416-231	COMPUTERS	\$17,439	\$12,500	\$6,994	\$8,183	\$12,500	7
100-10-51416-250	MISCELLANEOUS	\$1,282	\$1,300	\$1,606	\$1,879	\$1,800	
	TOTAL VILLAGE HALL OFFICE EQUIPMENT	\$63,560	\$55,330	\$41,074	\$48,056	\$55,280	
<b>ASSESSMENT OF PROPERTY</b>							
100-10-51500-111	PART TIME WAGES- BOARD OF REVIEW	\$0	\$200	\$0	\$0	\$200	
100-10-51500-122	FICA	\$0	\$25	\$0	\$0	\$25	
100-10-51500-123	MEDICARE	\$0	\$3	\$0	\$0	\$3	
100-10-51500-208	EDUCATION/TRAINING	\$0	\$100	\$50	\$0	\$100	
100-10-51500-217	OTHER PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	
100-10-51500-230	POSTAGE	\$0	\$0	\$7,883	\$7,883	\$0	
100-10-51500-232	LEGAL	\$931	\$1,200	\$180	\$3,500	\$1,200	
100-10-51500-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-10-51500-265	ASSESS PREMIUM	\$53,745	\$129,000	\$117,913	\$117,913	\$94,500	8
	TOTAL ASSESSMENT OF PROPERTY	\$54,675	\$130,528	\$126,026	\$129,296	\$96,028	
<b>TREASURER'S OFFICE</b>							
100-10-51503-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-10-51503-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-10-51503-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51503-114	OVERTIME 1.5	\$44	\$0	\$44	\$44	\$0	
100-10-51503-120	RETIREMENT	\$3	\$0	\$3	\$3	\$0	
100-10-51503-122	FICA	\$3	\$0	\$3	\$3	\$0	
100-10-51503-123	MEDICARE	\$1	\$0	\$1	\$1	\$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	\$0	\$0	\$0	\$0	
100-10-51503-138	FLEX SPENDING PLAN	\$0	\$0	\$0	\$0	\$0	
100-10-51503-217	OTHER PROFESSIONAL SERVICES	\$45,468	\$62,000	\$39,050	\$55,000	\$55,000	
100-10-51503-226	ANNUAL LOGO CLOTHING	\$0	\$0	\$0	\$0	\$0	
	TOTAL ADMINISTRATIVE OFFICE STAFF	\$45,518	\$62,000	\$39,100	\$55,051	\$55,000	
<b>OUTSIDE ACCOUNTING</b>							
100-10-51505-242	OUTSIDE ACCOUNTING/AUDIT	\$30,127	\$25,000	\$28,812	\$28,812	\$29,000	9
100-10-51505-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL OUTSIDE ACCOUNTING	\$30,127	\$25,000	\$28,812	\$28,812	\$29,000	
<b>VILLAGE HALL- PW</b>							
100-10-51600-110	FULL TIME WAGES	\$4,459	\$5,272	\$2,799	\$3,499	\$0	10
100-10-51600-111	PART TIME WAGES (INC. JANITORIAL)	\$2,539	\$3,200	\$152	\$190	\$0	
100-10-51600-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-10-51600-120	RETIREMENT	\$303	\$364	\$192	\$240	\$0	
100-10-51600-122	FICA	\$431	\$1,165	\$182	\$228	\$0	
100-10-51600-123	MEDICARE	\$101	\$272	\$43	\$53	\$0	
100-10-51600-130	HEALTH INS	\$0	\$0	\$178	\$223	\$0	
100-10-51600-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-10-51600-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-10-51600-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
	TOTAL VILLAGE HALL- PW	\$7,833	\$10,273	\$3,546	\$4,432	\$0	
<b>CLERK'S OFFICE</b>							
100-10-51601-110	FULL TIME WAGES	\$73,111	\$74,616	\$69,404	\$81,203	\$126,687	11
100-10-51601-111	PART TIME WAGES	\$12,738	\$11,188	\$12,074	\$14,127	\$2,341	11

**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>GENERAL ADMINISTRATION</b>							
100-10-51601-114	OVERTIME 1.5	\$0	\$0	\$0	\$0	\$0	
100-10-51601-120	RETIREMENT	\$5,885	\$6,165	\$5,622	\$6,578	\$8,967	
100-10-51601-122	FICA	\$5,361	\$5,320	\$5,009	\$5,860	\$8,000	
100-10-51601-123	MEDICARE	\$1,254	\$1,244	\$1,171	\$1,371	\$1,871	
100-10-51601-124	LONGEVITY	\$46	\$0	\$0	\$0	\$0	
100-10-51601-130	HEALTH INS	\$30,269	\$42,528	\$27,584	\$32,274	\$38,000	
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	\$86	\$200	\$72	\$84	\$200	
100-10-51601-136	DISABILITY INS	\$450	\$500	\$517	\$605	\$610	
100-10-51601-138	FLEX SPENDING PLAN	\$1,556	\$1,000	\$58	\$1,000	\$1,000	
100-10-51601-226	ANNUAL LOGO CLOTHING	\$211	\$250	\$0	\$250	\$250	
	TOTAL VILLAGE CLERK	\$130,966	\$143,011	\$121,511	\$143,351	\$187,927	
<b>GEN ADMIN INSURANCE</b>							
100-10-51940-501	INSURANCE	\$19,689	\$19,000	\$21,794	\$21,794	\$22,000	12
	TOTAL INSURANCE	\$19,689	\$19,000	\$21,794	\$21,794	\$22,000	
100-10-55303-235	DONATIONS	\$20,000	\$23,500	\$22,000	\$22,000	\$10,000	13
100-10-56900-292	PLANNER	\$1,519	\$0	\$0	\$0	\$0	
100-10-57000-250	MISCELLANEOUS	\$1,352	\$0	\$768	\$768	\$0	
<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	\$8,405	\$8,400	\$7,005	\$8,400	\$8,400	
100-11-51200-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-11-51200-122	FICA	\$521	\$521	\$434	\$651	\$521	
100-11-51200-123	MEDICARE	\$121	\$122	\$102	\$127	\$122	
100-11-51200-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-11-51200-208	EDUCATION /TRAINING	\$1,177	\$1,600	\$800	\$1,400	\$1,600	
100-11-51200-220	SUBSCRIPTION/DUES	\$282	\$750	\$191	\$400	\$750	
100-11-51200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL MUNICIPAL JUDGE	\$10,506	\$11,393	\$8,532	\$10,978	\$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	\$30,352	\$29,082	\$23,625	\$29,531	\$30,042	
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	\$1,964	\$1,875	\$1,548	\$1,811	\$2,000	
100-11-51203-122	FICA	\$1,882	\$1,803	\$1,465	\$1,714	\$2,000	
100-11-51203-123	MEDICARE	\$440	\$421	\$343	\$401	\$436	
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	\$29	\$34	\$35	
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	\$0	\$0	\$0	\$0	\$0	
100-11-51203-208	EDUCATION /TRAINING	\$582	\$800	\$281	\$329	\$800	
100-11-51203-212	JAIL COSTS	\$0	\$0	\$0	\$0	\$0	14
100-11-51203-215	OFFC EQUIP PURCH/RPR	\$845	\$800	\$2,494	\$2,494	\$800	
100-11-51203-216	OFFICE SUPPLIES	\$1,666	\$500	\$494	\$578	\$500	
100-11-51203-217	OTHER PROFESSIONAL SERVICES	\$45	\$200	\$53	\$61	\$200	
100-11-51203-230	POSTAGE	\$633	\$500	\$624	\$730	\$500	
100-11-51203-231	COMPUTERS	\$3,323	\$1,800	\$609	\$712	\$1,800	
100-11-51203-250	MISCELLANEOUS	\$0	\$0	\$6,751	\$7,898	\$0	
	TOTAL CLERK OF COURTS	\$41,733	\$37,781	\$38,314	\$46,293	\$39,113	
100-11-51301-232	LEGAL (VILLAGE PROSECUTOR)	\$15,130	\$9,000	\$9,986	\$12,482	\$15,000	

**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 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	\$0	\$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	\$0	\$0	\$0	\$0	
100-11-55190-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL COMMUNITY SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>ELECTIONS</b>							
100-12-51408-111	PART TIME WAGES	\$3,418	\$7,200	\$6,751	\$8,500	\$4,000	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	\$212	\$430	\$419	\$523	\$300	
100-12-51408-123	MEDICARE	\$50	\$100	\$98	\$122	\$60	
100-12-51408-208	EDUCATION/TRAINING	\$358	\$400	\$158	\$169	\$400	
100-12-51408-216	OFFICE SUPPLIES	\$2,012	\$1,700	\$2,142	\$2,142	\$1,700	
100-12-51408-229	ADVERTISING/CLASSIFIEDS	\$398	\$500	\$350	\$350	\$500	
100-12-51408-230	POSTAGE	\$1,179	\$1,200	\$154	\$850	\$1,600	
100-12-51408-231	COMPUTERS	\$1,837	\$650	\$59	\$59	\$650	
100-12-51408-250	MISCELLANEOUS	\$261	\$500	\$2,391	\$2,391	\$500	
100-12-51408-258	CAPITAL OUTLAY- ELECTIONS	\$0	\$5,000	\$0	\$0	\$1,000	
	<b>TOTAL ELECTIONS</b>	<b>\$9,724</b>	<b>\$17,680</b>	<b>\$12,522</b>	<b>\$15,107</b>	<b>\$10,710</b>	
<b>BUILDING INSPECTION</b>							
100-13-52400-110	FULL TIME WAGES	\$20,444	\$21,986	\$18,237	\$21,337	\$0	16
100-13-52400-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-13-52400-120	RETIREMENT	\$1,391	\$1,517	\$1,258	\$1,472	\$0	
100-13-52400-122	FICA	\$1,261	\$2,459	\$1,130	\$1,322	\$0	
100-13-52400-123	MEDICARE	\$295	\$575	\$264	\$309	\$0	
100-13-52400-124	LONGEVITY	\$44	\$0	\$0	\$0	\$0	
100-13-52400-130	HEALTH INS	\$9,551	\$12,650	\$9,044	\$10,582	\$12,650	
100-13-52400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-134	LIFE INS	\$26	\$80	\$21	\$24	\$30	
100-13-52400-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-13-52400-207	UTILITIES	\$0	\$0	\$0	\$0	\$0	
100-13-52400-215	OFFC EQUIP PURCH/RPR	\$0	\$400	\$0	\$0	\$400	
100-13-52400-216	OFFICE SUPPLIES	\$439	\$275	\$1,012	\$1,184	\$275	
100-13-52400-217	OTHER PROFESSIONAL SERVICES	\$62,762	\$69,600	\$46,387	\$63,000	\$71,000	17
100-13-52400-230	POSTAGE	\$0	\$0	\$10	\$11	\$0	
100-13-52400-231	COMPUTERS	\$1,412	\$1,000	\$1,647	\$1,927	\$1,700	
100-13-52400-250	MISCELLANEOUS	\$19,240	\$0	\$5,735	\$19,239	\$0	
100-13-52400-266	RECORDING FEES	\$0	\$0	\$0	\$0	\$0	
100-13-52400-283	CAR ALLOWANCE	\$0	\$0	\$0	\$0	\$0	
	<b>TOTAL BUILDING INSPECTION</b>	<b>\$116,866</b>	<b>\$110,542</b>	<b>\$84,745</b>	<b>\$120,407</b>	<b>\$86,055</b>	
100-14-58100-253	CONTINGENCY DUE TO TIF FUND	\$0 \$0	\$75,000 \$0	\$0	\$0	\$75,000 \$0	18
100-15-55110-234	LIBRARY	\$329,877	\$310,210	\$310,209	\$329,877	\$323,163	19
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>\$1,096,654</b>	<b>\$1,231,704</b>	<b>\$1,057,665</b>	<b>\$1,217,398</b>	<b>\$1,257,883</b>	



**Village of Twin Lakes**  
**2025 Annual Budget**  
**Administrative Notes**  
**ADMINISTRATION - GENERAL GOVERNMENT**

1. In general, wages for all employees are budgeted with a 3.3% increase on January 1, 2025. 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 Associated Appraisal. The Village approved a new three-year contract with Associated beginning January 1, 2023, and ending December 31, 2025. 2024 was a revaluation 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 3.3% 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. (\$10,000)
  - 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 2025 scheduled elections. At this time, two elections are scheduled for 2025. 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 Bluestone Inspections for Building Inspection and Schaeffer Municipal Services for Zoning Administration.
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.

# 2025 ANNUAL BUDGET

FUND

100- General Fund

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC WORKS</b>							
<b>STREETS &amp; ROADS</b>							
100-20-53311-110	FULL TIME WAGES	\$267,252	\$267,487	\$206,613	\$258,266	\$246,395	
100-20-53311-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$30,000	
100-20-53311-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-20-53311-114	OVERTIME 1.5	\$4,979	\$9,500	\$4,903	\$5,737	\$6,000	
100-20-53311-115	OVERTIME 2.0	\$2,004	\$3,500	\$1,132	\$1,324	\$3,000	
100-20-53311-120	RETIREMENT	\$18,576	\$19,354	\$14,585	\$17,064	\$18,028	
100-20-53311-122	FICA	\$17,056	\$17,390	\$13,139	\$15,372	\$16,082	
100-20-53311-123	MEDICARE	\$3,990	\$4,067	\$3,073	\$3,595	\$3,761	
100-20-53311-124	LONGEVITY	\$2,020	\$2,020	\$0	\$2,020	\$2,140	
100-20-53311-128	CERTIFICATION INCENTIVE	\$750	\$750	\$0	\$750	\$750	
100-20-53311-130	HEALTH INS	\$83,196	\$103,783	\$59,727	\$69,881	\$87,000	
100-20-53311-131	RETIREE HEALTH INS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-134	LIFE INS	\$1,241	\$930	\$1,093	\$1,279	\$1,300	
100-20-53311-136	DISABILITY INS	\$1,660	\$1,860	\$1,661	\$1,943	\$2,000	
100-20-53311-138	FLEX SPENDING PLAN	\$5,451	\$2,500	\$288	\$2,500	\$2,500	
100-20-53311-208	EDUCATION/TRAINING	\$0	\$200	\$0	\$0	\$200	
100-20-53311-217	OTHER PROFESSIONAL SERVICES	\$1,908	\$1,500	\$1,901	\$1,901	\$1,900	
100-20-53311-221	RADIO EQUIP/PAGERS	\$440	\$500	\$279	\$370	\$0	
100-20-53311-222	VEHICLE EQUIP	\$190	\$500	\$279	\$350	\$500	
100-20-53311-223	FUEL/OIL/PUMPS	\$18,866	\$16,000	\$9,315	\$11,644	\$13,000	
100-20-53311-224	VEHICLE/BOAT MAINT/RPR	\$12,372	\$20,000	\$13,700	\$15,200	\$17,000	
100-20-53311-231	COMPUTERS	\$1,492	\$800	\$672	\$880	\$600	
100-20-53311-243	SMALL EQUIPMENT/PARTS	\$1,316	\$2,500	\$2,226	\$1,500	\$2,500	
100-20-53311-244	ROAD MAINT	\$427,333	\$150,000	\$48,686	\$98,000	\$600,000	1
100-20-53311-245	STREET SIGNS	\$1,620	\$2,000	\$1,514	\$1,700	\$2,000	
100-20-53311-246	PLOW DAMAGE	\$189	\$150	\$88	\$100	\$150	
100-20-53311-247	FEES/BONDING FEES	\$0	\$0	\$0	\$0	\$0	2
100-20-53311-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-20-53311-261	SIDEWALK REPAIR	\$9,953	\$10,000	\$7,593	\$7,593	\$0	3
100-20-53311-267	CHEMICALS	\$677	\$1,500	\$657	\$1,000	\$1,500	4
100-20-53311-501	INSURANCE	\$24,243	\$29,500	\$27,744	\$27,744	\$28,000	
	<b>TOTAL STREETS AND ROADS</b>	<b>\$908,775</b>	<b>\$668,291</b>	<b>\$420,869</b>	<b>\$547,714</b>	<b>\$1,086,306</b>	
<b>SALT DOME</b>							
100-20-53312-203	BLDG MAINT/COSTS	\$0	\$100	\$0	\$0	\$500	
100-20-53312-248	SALT EXPENSES	\$32,172	\$105,000	\$95,804	\$105,000	\$105,000	5
	<b>TOTAL SALT DOME</b>	<b>\$32,172</b>	<b>\$105,100</b>	<b>\$95,804</b>	<b>\$105,000</b>	<b>\$105,500</b>	
100-20-53313-258	CAPITAL OUTLAY	\$203,130	\$9,000	\$0	\$203,130	\$0	
<b>MAINTENANCE BUILDING</b>							
100-20-53317-203	BLDG MAINT/COSTS	\$1,199	\$4,000	\$775	\$1,000	\$2,000	
100-20-53317-206	BOTTLED WATER	\$341	\$300	\$192	\$224	\$300	
100-20-53317-207	UTILITIES	\$4,716	\$7,000	\$2,419	\$2,830	\$3,500	
100-20-53317-216	OFFICE SUPPLIES	\$337	\$1,000	\$422	\$494	\$1,000	
100-20-53317-217	OTHER PROFESSIONAL SERVICES	\$849	\$900	\$840	\$983	\$900	
100-20-53317-225	INTERNET	\$3,060	\$1,100	\$1,060	\$1,240	\$1,300	
100-20-53317-226	UNIFORM EXPENSE	\$1,859	\$2,000	\$872	\$2,000	\$2,000	
100-20-53317-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
100-20-53317-231	COMPUTERS	\$1,072	\$400	\$517	\$327	\$600	
100-20-53317-243	SMALL EQUIPMENT/PARTS	\$1,120	\$1,200	\$471	\$700	\$1,200	
100-20-53317-250	MISCELLANEOUS	\$690	\$0	\$690	\$0	\$0	



**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC WORKS</b>							
100-20-53317-267	CHEMICALS	\$0	\$400	\$8	\$47	\$400	
	TOTAL MAINTENANCE BUILDING	\$15,243	\$18,300	\$8,267	\$9,845	\$13,200	
100-21-53420-249	STREETLIGHTS	\$67,896	\$45,000	\$44,351	\$51,891	\$52,000	
<b>NOXIOUS WEEDS</b>							
100-23-53642-217	OTHER PROFESSIONAL SERVICES	\$640	\$700	\$59	\$800	\$700	6
100-23-53642-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
	TOTAL NOXIOUS WEEDS	\$640	\$700	\$59	\$800	\$700	
<b>CEMETERY</b>							
100-24-54910-110	FULL TIME WAGES	\$4,625	\$3,520	\$10,368	\$12,130	\$3,173	
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	\$314	\$243	\$715	\$837	\$220	
100-24-54910-122	FICA	\$285	\$218	\$639	\$748	\$197	
100-24-54910-123	MEDICARE	\$66	\$51	\$149	\$175	\$46	
100-24-54910-130	HEALTH INS	\$0	\$0	\$2,515	\$2,943	\$0	
100-24-54910-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-24-54910-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-24-54910-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-24-54910-203	BLDG MAINT/COSTS	\$0	\$600	\$22	\$26	\$1,000	
100-24-54910-223	FUEL/OIL/PUMPS	\$225	\$500	\$150	\$176	\$600	
100-24-54910-243	SMALL EQUIPMENT/PARTS	\$967	\$800	\$1,920	\$2,246	\$1,000	
100-24-54910-250	MISCELLANEOUS	\$2,250	\$0	\$0	\$0	\$0	
	TOTAL CEMETERY	\$8,732	\$5,932	\$16,479	\$19,280	\$6,236	
<b>PARKS</b>							
100-25-55200-110	FULL TIME WAGES	\$34,657	\$38,650	\$40,418	\$47,289	\$34,835	
100-25-55200-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-25-55200-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-25-55200-120	RETIREMENT	\$2,356	\$2,667	\$2,789	\$3,263	\$2,421	
100-25-55200-122	FICA	\$2,127	\$2,396	\$2,487	\$2,910	\$2,160	
100-25-55200-123	MEDICARE	\$497	\$560	\$582	\$681	\$505	
100-25-55200-130	HEALTH INS	\$0	\$0	\$8,771	\$10,262	\$0	
100-25-55200-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-203	BLDG MAINT/COSTS	\$3,432	\$2,500	\$3,391	\$3,968	\$3,500	
100-25-55200-207	UTILITIES	\$12,622	\$6,500	\$8,486	\$9,929	\$10,000	
100-25-55200-214	PARK EQUIP/MAINTENANCE	\$8,267	\$12,000	\$7,969	\$9,324	\$12,000	7
100-25-55200-217	OTHER PROFESSIONAL SERVICES	\$7,184	\$6,500	\$5,590	\$6,540	\$6,600	
100-25-55200-223	FUEL/OIL/PUMPS	\$2,572	\$3,000	\$944	\$1,104	\$2,000	
100-25-55200-225	INTERNET	\$0	\$0	\$0	\$0	\$0	
100-25-55200-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
100-25-55200-243	SMALL EQUIPMENT/PARTS	\$937	\$1,000	\$1,910	\$900	\$1,000	
100-25-55200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-25-55200-252	LAUNCH SUPPLIES	\$0	\$0	\$0	\$0	\$0	
100-25-55200-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
100-25-55200-267	CHEMICALS	\$373	\$500	\$115	\$218	\$500	
100-25-55200-281	PIERS MAINT/REPAIR	\$0	\$1,000	\$0	\$773	\$1,000	
100-25-55200-294	PARK PROGRAMMING	\$1,560	\$2,000	\$100	\$5,403	\$0	8
	TOTAL PARKS	\$76,585	\$79,273	\$83,552	\$102,563	\$76,521	
<b>RECREATION</b>							
100-26-55302-110	FULL TIME WAGES	\$3,430	\$1,230	\$1,690	\$1,978	\$1,108	
100-26-55302-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-26-55302-120	RETIREMENT	\$233	\$85	\$117	\$136	\$77	
100-26-55302-122	FICA	\$211	\$76	\$106	\$124	\$69	



## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC WORKS</b>							
100-26-55302-123	MEDICARE	\$49	\$18	\$25	\$29	\$16	
100-26-55302-130	HEALTH INS	\$0	\$0	\$128	\$150	\$0	
100-26-55302-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-26-55302-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-26-55302-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
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	\$4,021	\$3,000	\$3,641	\$4,259	\$4,200	
	TOTAL RECREATION	\$7,944	\$4,409	\$5,707	\$6,677	\$5,470	
	<b>TOTAL PUBLIC WORKS</b>	<b>\$1,321,119</b>	<b>\$936,005</b>	<b>\$675,088</b>	<b>\$1,046,901</b>	<b>\$1,345,933</b>	

**Village of Twin Lakes**  
**2025 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. In 2025, the Village plans to use \$600,000 that has been saved for with reserves to complete a road project.
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 2025 on a limited bases.
5. Annually, the Village uses approximately 1,200 tons of salt. The 2025 amount reflects the anticipated purchase of the full amount of the Village's allotment during the 2025 season to take advantage of the current year pricing.
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 2025.

# 2025 ANNUAL BUDGET

FUND

100- General Fund

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC SAFETY</b>							
<b>POLICE DEPARTMENT</b>							
100-31-52111-110	FULL TIME WAGES	\$649,171	\$754,900	\$588,706	\$688,786	\$688,761	1
100-31-52111-111	PART TIME WAGES	\$15,076	\$15,000	\$11,210	\$13,116	\$20,000	1
100-31-52111-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52111-114	OVERTIME 1.5	\$92,108	\$72,230	\$80,010	\$93,611	\$60,000	
100-31-52111-115	OVERTIME 2.0	\$6,783	\$4,000	\$4,534	\$5,304	\$6,000	
100-31-52111-120	RETIREMENT	\$104,832	\$123,591	\$98,906	\$115,720	\$113,019	
100-31-52111-122	FICA	\$47,050	\$52,572	\$41,798	\$48,903	\$48,035	
100-31-52111-123	MEDICARE	\$11,004	\$12,295	\$9,775	\$11,437	\$11,234	
100-31-52111-124	LONGEVITY	\$1,015	\$1,130	\$0	\$1,030	\$460	
100-31-52111-128	EDUCATION/CERT INCENTIVE	\$3,522	\$1,500	\$0	\$1,500	\$0	
100-31-52111-130	HEALTH INS	\$192,543	\$235,000	\$202,543	\$236,976	\$220,000	
100-31-52111-131	RETIREE HEALTH INS	\$13,436	\$13,170	\$16,906	\$19,781	\$19,563	
100-31-52111-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-31-52111-134	LIFE INS	\$642	\$995	\$400	\$468	\$480	
100-31-52111-136	DISABILITY INS	\$2,704	\$3,491	\$3,414	\$3,994	\$4,000	
100-31-52111-138	FLEX SPENDING PLAN	\$10,983	\$4,500	\$615	\$4,500	\$4,500	
100-31-52111-140	UNIFORM ALLOWANCE	\$7,530	\$8,000	\$4,064	\$6,000	\$7,200	
100-31-52111-201	ANIMAL FUND	\$1,647	\$1,500	\$768	\$1,200	\$1,300	
100-31-52111-203	BLDG MAINT/COSTS	\$16,574	\$15,000	\$41,240	\$48,251	\$15,000	
100-31-52111-205	PD EQUIPMENT	\$0	\$0	\$0	\$0	\$6,000	
100-31-52111-206	BOTTLED WATER	\$1,501	\$1,200	\$1,434	\$1,677	\$1,500	
100-31-52111-207	UTILITIES	\$31,576	\$24,000	\$20,474	\$23,954	\$24,000	
100-31-52111-208	EDUCATION/TRAINING	\$4,817	\$4,000	\$2,141	\$2,200	\$8,000	
100-31-52111-209	DRONE/CAMERA EXPENSE	\$42	\$500	\$69	\$70	\$500	
100-31-52111-210	FIREARMS/SUPPLIES	\$9,764	\$3,000	\$652	\$700	\$6,000	
100-31-52111-212	OFFICER WELLNESS	\$0	\$0	\$0	\$0	\$1,800	
100-31-52111-213	MEDICAL/HOSPITAL	\$2,363	\$750	\$215	\$600	\$500	
100-31-52111-215	OFFC EQUIP PURCH/RPR	\$6,292	\$6,000	\$6,050	\$7,078	\$6,000	
100-31-52111-216	OFFICE SUPPLIES	\$11,778	\$6,000	\$8,638	\$8,300	\$6,000	
100-31-52111-217	OTHER PROFESSIONAL SERVICES	\$27,135	\$27,000	\$63,951	\$74,823	\$18,000	
100-31-52111-219	PROFILE EVALUATION	\$4,857	\$1,000	\$0	\$1,000	\$517	
100-31-52111-220	SUBSCRIPTION/DUES	\$0	\$0	\$0	\$0	\$12,000	
100-31-52111-221	RADIO EQUIP/PAGERS	\$6,148	\$3,500	\$7,832	\$8,000	\$3,500	
100-31-52111-222	VEHICLE EQUIP	\$662	\$2,000	\$2,090	\$2,300	\$2,000	
100-31-52111-223	FUEL/OIL/PUMPS	\$29,410	\$30,000	\$11,126	\$13,000	\$13,000	
100-31-52111-224	VEHICLE/BOAT MAINT/RPR	\$21,369	\$12,000	\$5,510	\$5,600	\$8,000	
100-31-52111-225	INTERNET	\$4,811	\$4,500	\$4,661	\$5,454	\$4,500	
100-31-52111-226	UNIFORM INITIAL ISSUE EXPENSE	\$9,999	\$3,000	\$6,474	\$7,200	\$3,000	
100-31-52111-227	VEHICLE SEIZURES	\$125	\$250	\$0	\$0	\$250	
100-31-52111-229	ADVERTISING/CLASSIFIEDS	\$0	\$250	\$0	\$0	\$250	
100-31-52111-230	POSTAGE	\$6	\$300	\$455	\$455	\$500	
100-31-52111-231	COMPUTERS	\$10,877	\$10,000	\$11,762	\$13,761	\$7,000	
100-31-52111-232	LEGAL	\$7,893	\$6,000	\$10,335	\$10,335	\$5,000	
100-31-52111-233	IT SUPPORT	\$7,159	\$10,000	\$22,010	\$25,752	\$8,000	
100-31-52111-240	COUNTRY THUNDER OVER TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-31-52111-243	SMALL EQUIP/PARTS	\$928	\$800	\$609	\$713	\$800	
100-31-52111-250	MISCELLANEOUS	\$578	\$5,000	\$3,902	\$4,566	\$4,000	
100-31-52111-298	GRANT FUNDED EQUIPMENT	\$608	\$0	\$23,681	\$23,681	\$25,000	2
100-31-52111-501	INSURANCE	\$67,539	\$72,000	\$70,141	\$70,141	\$72,000	
100-31-52114-258	CAPITAL OUTLAY	\$134,346	\$66,000	\$43,008	\$45,000	\$0	3
	<b>TOTAL POLICE DEPARTMENT</b>	<b>\$1,579,200</b>	<b>\$1,617,924</b>	<b>\$1,432,108</b>	<b>\$1,656,936</b>	<b>\$1,467,169</b>	

POLICE DEPARTMENT- PW



**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC SAFETY</b>							
100-31-52113-110	FULL TIME WAGES	\$1,156	\$615	\$2,972	\$3,477	\$0	
100-31-52113-111	PART TIME WAGES	\$2,538	\$3,200	\$152	\$177	\$0	
100-31-52113-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52113-120	RETIREMENT	\$79	\$42	\$205	\$240	\$0	
100-31-52113-122	FICA	\$228	\$876	\$193	\$226	\$0	
100-31-52113-123	MEDICARE	\$53	\$205	\$45	\$53	\$0	
100-31-52113-130	HEALTH INS	\$0	\$0	\$394	\$461	\$0	
100-31-52113-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
100-31-52113-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
	TOTAL PD - PUBLIC WORKS	\$4,054	\$4,938	\$3,961	\$4,635	\$0	
<b>DISPATCH</b>							
100-31-52115-110	FULL TIME WAGES	\$245,086	\$278,242	\$247,498	\$289,573	\$287,553	4
100-31-52115-111	PART TIME WAGES	\$8,913	\$12,000	\$35,862	\$41,959	\$42,000	
100-31-52115-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
100-31-52115-114	OVERTIME 1.5	\$51,841	\$14,000	\$21,098	\$24,684	\$18,000	
100-31-52115-115	OVERTIME 2.0	\$0	\$11,000	\$2,050	\$2,399	\$2,000	
100-31-52115-120	RETIREMENT	\$19,868	\$21,752	\$17,597	\$20,589	\$21,444	
100-31-52115-122	FICA	\$18,797	\$19,545	\$18,831	\$22,032	\$21,734	
100-31-52115-123	MEDICARE	\$4,396	\$4,571	\$4,404	\$5,153	\$5,083	
100-31-52115-124	LONGEVITY	\$900	\$1,015	\$440	\$1,015	\$910	
100-31-52115-128	EDUCATION/CERT INCENTIVE	\$0	\$0	\$0	\$0	\$0	
100-31-52115-130	HEALTH INS	\$64,542	\$84,486	\$60,577	\$70,875	\$68,409	
100-31-52115-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
100-31-52115-134	LIFE INS	\$627	\$720	\$583	\$682	\$720	
100-31-52115-136	DISABILITY INS	\$1,011	\$1,400	\$1,977	\$2,313	\$2,400	
100-31-52115-138	FLEX SPENDING PLAN	\$5,419	\$2,500	\$288	\$336	\$2,500	
100-31-52115-140	UNIFORM ALLOWANCE	\$200	\$700	\$95	\$112	\$700	
100-31-52115-208	TRAINING	\$1,036	\$1,000	\$321	\$376	\$1,000	
100-31-52115-213	MEDICAL/HOSPITAL	\$0	\$350	\$0	\$0	\$0	
100-31-52115-217	OTHER PROFESSIONAL SERVICES	\$583	\$500	\$7,932	\$9,916	\$4,000	
100-31-52115-221	RADIO EQUIPMENT/REPAIR	\$143	\$1,000	\$646	\$807	\$1,000	
100-31-52115-222	DISPATCH EQUIPMENT	\$1,740	\$500	\$139	\$173	\$500	
100-31-52115-226	UNIFORM INITIAL ISSUE EXPENSE	\$188	\$250	\$32	\$41	\$250	
	TOTAL DISPATCH	\$425,291	\$455,531	\$420,370	\$493,034	\$480,204	
<b>POLICE SUPERVISORS</b>							
100-31-52116-110	FULL TIME WAGES	\$302,265	\$345,151	\$243,638	\$285,056	\$458,355	5
100-31-52116-111	PART TIME WAGES	\$0	\$0	\$0	\$0	\$0	
100-31-52116-114	OVERTIME 1.5	\$55,899	\$25,500	\$26,616	\$31,141	\$25,500	
100-31-52116-115	OVERTIME 2.0	\$860	\$2,000	\$1,405	\$1,644	\$2,500	
100-31-52116-120	RETIREMENT	\$53,587	\$62,997	\$44,758	\$52,367	\$55,245	
100-31-52116-122	FICA	\$21,904	\$23,104	\$16,779	\$19,632	\$30,154	
100-31-52116-123	MEDICARE	\$5,123	\$5,403	\$3,924	\$4,591	\$7,052	
100-31-52116-124	LONGEVITY	\$570	\$800	\$0	\$1,245	\$1,365	
100-31-52116-128	EDUCATION/CERT INCENTIVE	\$625	\$1,500	\$0	\$0	\$4,500	
100-31-52116-130	HEALTH INSURANCE	\$76,027	\$84,024	\$63,045	\$73,763	\$130,769	
100-31-52116-132	DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	
100-31-52116-134	LIFE INSURANCE	\$320	\$437	\$249	\$291	\$437	
100-31-52116-136	DISABILITY INSURANCE	\$1,352	\$1,860	\$476	\$557	\$1,500	
100-31-52116-138	FLEX SPENDING PLAN	\$3,759	\$2,000	\$173	\$202	\$2,500	
100-31-52116-140	UNIFORM ALLOWANCE	\$6,164	\$3,200	\$2,301	\$2,693	\$4,000	
100-31-52116-208	EDUCATION/TRAINING	\$2,389	\$4,000	\$3,392	\$4,239	\$6,000	
100-31-52116-220	SUBSCRIPTION/DUES	\$1,415	\$750	\$174	\$217	\$750	
100-31-52116-226	UNIFORM INITIAL ISSUE EXPENSE	\$500	\$500	\$2,841	\$3,551	\$500	
	TOTAL POLICE SUPERVISORS	\$532,759	\$563,226	\$409,771	\$481,189	\$731,127	
<b>WATER PATROL</b>							
100-32-55304-110	FULL TIME WAGES	\$0	\$0	\$0	\$0	\$0	



**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>PUBLIC SAFETY</b>							
100-32-55304-111	PART TIME WAGES	\$0	\$0	\$17,696	\$17,696	\$30,000	
100-32-55304-112	TEMP EMPLOYMENT	\$104	\$10,000	\$0	\$104	\$0	
100-32-55304-114	OVERTIME 1.5	\$1,893	\$1,500	\$16,246	\$16,246	\$0	
100-32-55304-120	RETIREMENT	\$296	\$0	\$2,379	\$2,379	\$2,500	
100-32-55304-122	FICA	\$121	\$1,953	\$2,099	\$2,099	\$2,100	
100-32-55304-123	MEDICARE	\$28	\$457	\$491	\$491	\$500	
100-32-55304-208	EDUCATION/TRAINING	\$41	\$500	\$98	\$98	\$500	
100-32-55304-213	MEDICAL/HOSPITAL	\$0	\$500	\$200	\$200	\$500	
100-32-55304-217	OTHER PROFESSIONAL SERVICES	\$337	\$1,000	\$1,176	\$1,176	\$1,000	
100-32-55304-221	RADIO EQUIP/PAGERS	\$2	\$300	\$0	\$0	\$300	
100-32-55304-222	VEHICLE EQUIPMENT	\$457	\$1,500	\$0	\$0	\$1,500	
100-32-55304-223	FUEL/OIL/PUMPS	\$301	\$800	\$895	\$895	\$900	
100-32-55304-224	VEHICLE/BOAT MAINT/RPR	\$5,712	\$4,500	\$2,698	\$2,698	\$3,000	
100-32-55304-226	UNIFORM ALLOWANCE	\$0	\$500	\$337	\$337	\$400	
100-32-55304-229	ADVERTISING/CLASSIFIEDS	\$0	\$50	\$0	\$0	\$50	
100-32-55304-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	TOTAL WATER PATROL	\$9,291	\$23,560	\$44,316	\$44,419	\$43,250	
<b>FIRE DEPARTMENT</b>							
100-33-52200-111	PART TIME WAGES	\$5,454	\$0	\$0	\$3,200	\$5,000	6
100-33-52200-120	RETIREMENT	\$0	\$0	\$0	\$0	\$0	
100-33-52200-122	FICA	\$0	\$0	\$0	\$0	\$0	
100-33-52200-123	MEDICARE	\$0	\$0	\$0	\$0	\$0	
100-33-52200-204	CITIZEN PROGRAMS	\$570	\$800	\$728	\$728	\$1,000	
100-33-52200-207	UTILITIES	\$16,510	\$13,500	\$11,103	\$12,990	\$14,000	
100-33-52200-208	EDUCATION/TRAINING	\$155	\$1,000	\$155	\$920	\$5,000	
100-33-52200-213	MEDICAL/HOSPITAL	\$977	\$1,500	\$977	\$1,000	\$4,000	
100-33-52200-217	OTHER PROFESSIONAL SERVICES	\$648	\$700	\$647	\$647	\$2,000	
100-33-52200-218	FD- NEW EQUIPMENT	\$2,852	\$5,000	\$1,309	\$2,500	\$6,000	
100-33-52200-220	SUBSCRIPTIONS/DUES	\$1,800	\$1,800	\$1,800	\$1,800	\$2,000	
100-33-52200-221	RADIO EQUIP/PAGERS	\$1,535	\$4,000	\$670	\$837	\$4,000	
100-33-52200-223	FUEL/OIL/PUMPS	\$4,134	\$4,000	\$3,326	\$3,891	\$0	
100-33-52200-224	VEHICLE/BOAT MAINT/RPR	\$6,923	\$15,000	\$6,371	\$7,964	\$15,000	
100-33-52200-225	INTERNET	\$1,410	\$1,500	\$890	\$1,041	\$1,700	
100-33-52200-243	SMALL EQUIP/PARTS	\$5,001	\$6,000	\$4,547	\$5,321	\$6,000	
100-33-52200-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$500	
100-33-52200-259	SALARY COMPENSATION	\$34,714	\$45,000	\$32,250	\$42,000	\$45,000	
100-33-52200-284	LENGTH OF SVC PROG	\$0	\$0	\$0	\$0	\$0	7
100-33-52200-501	INSURANCE	\$37,027	\$42,000	\$41,983	\$41,983	\$0	
100-33-52202-258	CAPITAL OUTLAY	\$0	\$6,000	\$0	\$0	\$0	
	TOTAL FIRE DEPARTMENT	\$119,709	\$147,800	\$106,756	\$126,822	\$111,200	
<b>RESCUE SQUAD</b>							
100-34-52300-223	FUEL/OIL /PUMPS	\$10,673	\$10,000	\$8,047	\$9,415	\$0	
100-34-52300-235	RETAINER FEES	\$85,000	\$85,000	\$85,000	\$85,000	\$450,000	8
100-34-52300-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
100-34-52300-501	INSURANCE	\$24,203	\$25,000	\$24,203	\$24,203	\$0	
	TOTAL RESCUE SQUAD	\$119,876	\$120,000	\$117,249	\$118,618	\$450,000	
	TOTAL PUBLIC SAFETY	\$2,790,180	\$2,932,979	\$2,534,531	\$2,925,653	\$3,282,950	

**Village of Twin Lakes**  
**2025 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.
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.
3. A 2025 police squad was removed from this line. If the Village purchases a police vehicle is 2025 it will be borrowed for.
4. This line reflects wages for six full-time and four-part time Dispatchers at TLPD.
5. This line reflects wages for all non-union, full time police department supervisors. This includes the Police Chief, Captain and three 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.
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.

# 2025 ANNUAL BUDGET

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

## REVENUES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
400-70-41111-023	PROPERTY TAX SETTLEMENT	\$78,034	\$150,000	\$150,000	\$150,000	\$150,000	
400-70-43690-022	STATE GRANTS RECEIVED	\$0	\$0	\$0	\$0	\$0	
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	\$0	\$0	\$0	\$0	\$0	
400-70-48960-000	PERSONAL PROPERTY AID	\$0	\$0	\$36	\$0	\$0	
	LOAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	
	USE OF CASH	\$0	\$0	\$0	\$0	\$1,000	1
	USE OF SURPLUS	\$0	\$27,100	\$0	\$0	\$0	2
	<b>TOTAL LAKE REHAB REVENUES</b>	<b>\$78,034</b>	<b>\$177,100</b>	<b>\$150,036</b>	<b>\$150,000</b>	<b>\$151,000</b>	

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
<b>GENERAL GOVERNMENT</b>							
400-70-53641-052	ANNUAL MEETING COSTS	\$3,925	\$3,000	\$0	\$3,925	\$4,000	2
400-70-53641-096	ADMIN EXPENSES	\$234	\$500	\$0	\$234	\$500	
400-70-53641-232	LEGAL	\$0	\$100	\$0	\$0	\$500	
400-70-53641-239	ENGINEERING	\$650	\$2,500	\$0	\$0	\$5,000	1
<b>PUBLIC SAFETY</b>							
400-70-53641-054	WATER PATROL	\$0	\$11,000	\$0	\$7,000	\$20,000	
400-70-53641-055	BOAT SAFETY CLASSES	\$0	\$0	\$0	\$0	\$0	
400-70-53641-062	BOAT REPLACEMENT	\$100	\$0	\$0	\$0	\$0	
400-70-53641-088	SALARY BUOY INSTALLATION	\$3,975	\$3,000	\$0	\$0	\$4,000	
400-70-53641-089	MAINT/STRGE BUOY TENDER	\$3,672	\$4,500	\$3,209	\$3,209	\$4,500	
400-70-53641-091	NEW BUOY/EQUIP MAINT	\$4,949	\$4,000	\$3,268	\$3,268	\$10,000	
400-70-53641-093	SIGNS	\$1,603	\$1,000	\$0	\$0	\$1,000	3
<b>LAKE MAINTENANCE</b>							
400-70-53641-063	PLANT SURVEY	\$0	\$0	\$0	\$0	\$0	
400-70-53641-067	USGS MONITORING	\$11,300	\$11,000	\$0	\$11,300	\$11,000	10
400-70-53641-083	FISH STOCKING	\$5,000	\$5,000	\$0	\$5,000	\$10,000	5
400-70-53641-086	AQUATIC PLANT MGMNT	\$12,731	\$15,000	\$0	\$15,000	\$18,000	4
400-70-53641-092	FARMLAND PRACTICES	\$0	\$1,000	\$0	\$1,000	\$2,000	11
400-70-53641-094	WEED COLLECTION	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	
400-70-53641-111	LAUNCH MONITORING- SEASONAL WAGES	\$0	\$0	\$0	\$0	\$0	
400-70-53641-122	LAUNCH MONITORING- FICA	\$0	\$0	\$0	\$0	\$0	
400-70-53641-123	LAUNCH MONITORING- MEDICARE	\$0	\$0	\$0	\$0	\$0	
400-70-53641-297	LAUNCH MONITORING PROGRAM EXPENSES	\$844	\$0	\$0	\$0	\$0	
<b>INFORMATION &amp; EDUCATION</b>							
400-70-53641-087	YOUTH FUND	\$0	\$0	\$0	\$0	\$0	
400-70-53641-097	NEWSLETTERS/BROCHURES	\$892	\$1,000	\$0	\$0	\$1,000	
400-70-53641-098	MEETINGS/WORKSHOPS	\$0	\$0	\$0	\$0	\$0	
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	\$36,241	\$105,000	\$4,020	\$85,000	\$40,000	6
400-70-53641-065	LANCE PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	
400-70-53641-066	SPILLWAY MODIFICATION	\$520	\$500	\$60	\$500	\$500	8
400-70-53641-068	SHORELINE PROJECTS	\$0	\$0	\$0	\$0	\$10,000	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	\$4,081	\$1,000	\$0	\$0	\$1,000	7
<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>\$98,717</b>	<b>\$177,100</b>	<b>\$18,556</b>	<b>\$143,436</b>	<b>\$151,000</b>	
	<b>FUND SURPLUS (DEFICIT)</b>	<b>(\$20,683)</b>	<b>\$0</b>	<b>\$131,480</b>	<b>\$6,564</b>	<b>\$0</b>	

Fund Balance Beginning of Fiscal Year	\$259,305	\$238,622	\$238,622
Change During Year	(\$20,683)	\$0	\$0

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

**EXPENSES  
2025**

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 Costs \$4,000 - This amount covers printing and postage costs related to the annual meeting.
3. Signs \$1000 – In 2025, this line is intended to provide funds for new or replacement signage at the public and private launches and marinas related to removing lake weeds from boats before 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. Fish Stocking \$10,000 - This line pays the full cost of the stocking program. The District in coordination with the DNR undertakes the stocking program.
6. Stormwater Management \$40,000 - This is the annual levy for storm water management projects. Sponges trapping grease and oils in catch basins were installed to help reduce the pollution of our lakes. 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.
7. Small Projects \$1,000-This line covers projects that may come up throughout the year.
8. Spillway Modification \$500- this line is to cover any costs associated with the spillway that was reconstructed in 2014.
9. Shoreline Projects \$10,000- Funds are provided in this line to undertake shoreline restoration projects on publicly controlled lands. No projects are planned at this time.
10. USGS Monitoring \$11,000- The US Geological Survey has established two lake-level monitoring devices: at the spillway and on Lake Elizabeth. The USGS installed and monitors these devices and reports the data via satellite to the National Water Info System. All data is reported in real-time online.



11. Farmland Practices \$2,000- The Lake District has contracted with three farmers to install grassy swales throughout their farm fields to help reduce sediment and runoff from entering the lakes. The Lake District pays rent to the farmers to offset taking the acreage out of production.

**REVENUES**  
**2025**

1. Use of Cash \$0 - 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 and are being used to reduce the amount of the levy in 2025.

# 2025 ANNUAL BUDGET

**FUND**

600- Sanitation Fund

**REVENUES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
600-40-43545-000	RECYCLING GRANT	\$19,801	\$15,000	\$19,001	\$19,001	\$17,000	
600-40-46420-000	REFUSE/RECYCLING CHARGES	\$619,514	\$611,020	\$622,249	\$622,249	\$625,682	1
600-40-48112-000	INTEREST ON TAXES CHARGED	\$2,273	\$500	\$1,525	\$1,525	\$500	
600-40-46440-000	LAKE WEEDS	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	2
	<b>TOTAL SANITATION FUND REVENUES</b>	<b>\$649,587</b>	<b>\$634,520</b>	<b>\$650,776</b>	<b>\$650,775</b>	<b>\$651,182</b>	

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
600-40-53620-255	GARBAGE PAYMENT	\$414,492	\$435,540	\$326,538	\$435,540	\$448,606	3
600-40-53635-110	FULL TIME WAGES	\$13,712	\$13,893	\$16,753	\$9,000	\$12,522	
600-40-53635-111	PART TIME WAGES	\$5,779	\$6,000	\$6,748	\$8,435	\$6,000	4
600-40-53635-112	TEMP EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	
600-40-53635-120	RETIREMENT	\$854	\$959	\$1,154	\$1,443	\$870	
600-40-53635-122	FICA	\$1,203	\$861	\$1,453	\$1,816	\$1,148	
600-40-53635-123	MEDICARE	\$281	\$201	\$340	\$425	\$269	
600-40-53635-130	HEALTH INS	\$0	\$0	\$2,969	\$0	\$0	
600-40-53635-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-207	UTILITIES	\$0	\$0	\$0	\$400	\$0	
600-40-53635-217	OTHER PROFESSIONAL SERVICES	\$5,250	\$7,000	\$0	\$7,000	\$7,000	
600-40-53635-223	FUEL/OIL/PUMPS	\$4,019	\$3,300	\$2,201	\$2,751	\$3,300	
600-40-53635-224	VEHICLE/BOAT MAINT/RPR	\$10,405	\$5,000	\$6,528	\$5,000	\$5,000	
600-40-53635-230	POSTAGE	\$0	\$0	\$0	\$0	\$0	
600-40-53635-243	SMALL EQUIP/PARTS	\$0	\$0	\$0	\$0	\$0	
600-40-53635-250	MISCELLANEOUS	\$280	\$0	\$0	\$0	\$0	
600-40-53635-255	RECYCLING PAYMENT	\$149,232	\$156,765	\$117,520	\$156,765	\$161,467	
600-40-53635-293	ADMIN PYMNT TO GEN FUND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
	<b>TOTAL SANITATION FUND EXPENSES</b>	<b>\$610,507</b>	<b>\$634,519</b>	<b>\$487,204</b>	<b>\$633,575</b>	<b>\$651,182</b>	
	<b>SANITATION FUND SURPLUS(DEFICIT)</b>	<b>\$39,080</b>	<b>\$1</b>	<b>\$163,572</b>	<b>\$17,200</b>	<b>(\$0)</b>	

**Village of Twin Lakes**  
**2025 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 - \$195.86

Additional recycle container- no charge

2. This line accounts for the contribution made by the Lake Protection and Rehabilitation District for the 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.



# 2025 ANNUAL BUDGET

FUND

800- Launch/Marina Fund

## REVENUES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
800-85-41111-000	PROP TAX SETTLEMENT	\$38,191	\$38,899	\$38,900	\$38,900	\$38,899	1
800-85-43522-000	DNR GRANT PROCEEDS	\$0	\$0	\$0	\$0	\$0	
800-85-46750-000	BOAT RAMP FEES	\$16,587	\$15,000	\$15,632	\$15,632	\$15,000	2
800-85-46751-000	MARINA FEES- SLIP RENTAL	\$46,364	\$40,000	\$48,361	\$48,361	\$40,000	3
800-85-48200-000	LEASE PAYMENTS	\$11,000	\$11,000	\$15,400	\$15,400	\$11,000	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>\$112,142</b>	<b>\$104,899</b>	<b>\$118,293</b>	<b>\$118,293</b>	<b>\$104,899</b>	

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
800-85-55400-110	FULL TIME WAGES	\$1,035	\$1,299	\$1,950	\$1,950	\$1,170	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	\$70	\$90	\$135	\$135	\$81	
800-85-55400-122	FICA	\$64	\$81	\$121	\$121	\$73	
800-85-55400-123	MEDICARE	\$15	\$19	\$28	\$28	\$17	
800-85-55400-130	HEALTH INS	\$0	\$0	\$519	\$519	\$0	
800-85-55400-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-136	DISABILITY INS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-203	BLDG MAINT COST	\$0	\$0	\$0	\$0	\$0	
800-85-55400-207	UTILITIES	\$480	\$480	\$480	\$480	\$480	
800-85-55400-216	OFFICE SUPPLIES	\$159	\$500	\$378	\$378	\$500	
800-85-55400-217	OTHER PROFESSIONAL SERVICES	\$5,443	\$4,000	\$1,080	\$1,080	\$4,000	
800-85-55400-223	FUEL/OIL/PUMPS	\$0	\$100	\$36	\$36	\$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	\$0	\$0	\$0	\$0	
800-85-55400-243	SMALL EQUIPMENT/PARTS	\$0	\$500	\$27,381	\$27,381	\$500	
800-85-55400-245	SIGNS	\$0	\$0	\$0	\$0	\$0	
800-85-55400-258	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	
800-85-55400-281	PIER MAINTENANCE/REPAIR	\$3,400	\$1,000	\$620	\$620	\$1,000	
800-85-55400-293	ADMIN PAYMENT TO GEN FUND	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
800-85-55400-501	INSURANCE	\$188	\$350	\$461	\$461	\$350	
800-85-99999-250	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	
	DUE TO DEBT SERVICE FUND	\$42,514	\$38,899	\$38,899	\$5,918	\$38,899	
<b>TOTAL LAUNCH/MARINA FUND EXPENSES</b>		<b>\$55,368</b>	<b>\$49,318</b>	<b>\$74,088</b>	<b>\$41,107</b>	<b>\$49,170</b>	
<b>TOTAL FUND SURPLUS(DEFICIT)</b>		<b>\$56,774</b>	<b>\$55,581</b>	<b>\$44,205</b>	<b>\$77,186</b>	<b>\$55,729</b>	

**Village of Twin Lakes  
2025 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.
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 2025 fiscal year's activities.
6. This line reflects staff time by Public Works to maintain the marina.

# 2025 ANNUAL BUDGET

FUND

200- Sewer Fund

## REVENUES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
200-00-13000-000	CURRENT SEWER CHARGES	\$1,840,296	\$1,745,879	\$1,948,647	\$1,948,647	\$1,959,507	1
200-60-46410-001	OVERPAYMENTS	\$0	\$0	\$0	\$0	\$0	2
200-60-46410-003	CURRENT & PRIOR SEWER PENALTIES	\$62,012	\$20,000	\$50,714	\$50,714	\$20,000	3
200-60-46410-018	SEPTAGE/HAULED WASTE	\$194,289	\$90,000	\$192,919	\$191,829	\$90,000	4
200-00-12504-000	PRIOR YEAR SEWER CHARGES	\$0	\$0	\$0	\$0	\$0	5
200-60-46410-025	MISCELLANEOUS INCOME	\$25,373	\$0	\$3,075	\$3,074	\$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>\$2,121,969</b>	<b>\$1,855,879</b>	<b>\$2,195,355</b>	<b>\$2,194,263</b>	<b>\$2,069,507</b>	

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
200-60-53610-027	SWR REPLACEMENT	\$85,000	\$84,000	\$0	\$84,000	\$124,000	6
200-60-53610-110	FULL TIME WAGES	\$218,037	\$225,656	\$187,445	\$225,656	\$237,370.79	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	\$3,881	\$8,000	\$6,385	\$10,500	\$9,000.00	
200-60-53610-115	OVERTIME 2.0	\$2,945	\$11,000	\$7,861	\$14,500	\$12,000	
200-60-53610-120	RETIREMENT	\$38,122	\$16,881	\$13,917	\$16,881	\$17,956.77	
200-60-53610-122	FICA	\$13,582	\$15,169	\$12,197	\$15,168	\$16,018.99	
200-60-53610-123	MEDICARE	\$3,176	\$3,548	\$2,853	\$3,547	\$3,746.38	
200-60-53610-124	LONGEVITY	\$340	\$455	\$0	\$455	\$575.00	
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	\$77,733	\$97,020	\$69,538	\$85,000	\$97,020	
200-60-53610-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-134	LIFE INS	\$487	\$450	\$412	\$632	\$500	
200-60-53610-136	DISABILITY INS	\$1,166	\$1,300	\$1,062	\$1,597	\$1,400	
200-60-53610-138	FLEX SPENDING PLAN	\$3,254	\$1,500	\$173	\$1,500	\$1,500	
200-60-53610-206	BOTTLED WATER	\$503	\$500	\$318	\$372	\$500	
200-60-53610-207	UTILITIES	\$117,932	\$103,000	\$93,577	\$97,000	\$117,500	
200-60-53610-208	EDUCATION/TRAINING	\$1,180	\$5,500	\$1,594	\$3,200	\$5,500	
200-60-53610-215	OFFC EQUIP PURCH/RPR	\$1,944	\$250	\$0	\$0	\$250	
200-60-53610-216	OFFICE SUPPLIES	\$1,083	\$350	\$1,256	\$2,500	\$1,500	
200-60-53610-217	OTHER PROFESSIONAL SERVICES	\$21,949	\$10,000	\$10,136	\$10,136	\$10,000	
200-60-53610-221	RADIO EQUIP/PGRS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-223	FUEL/OIL/PUMPS	\$6,326	\$5,000	\$1,920	\$3,900	\$5,000	
200-60-53610-224	VEHICLE/BOAT MAINT/RPR	\$1,178	\$5,000	\$1,445	\$2,700	\$5,000	
200-60-53610-225	INTERNET	\$1,367	\$1,000	\$1,095	\$1,600	\$1,500	
200-60-53610-226	UNIFORM EXPENSE	\$901	\$1,000	\$824	\$1,474	\$1,300	
200-60-53610-229	ADVERTISING/CLASSIFIEDS	\$0	\$0	\$0	\$0	\$0	
200-60-53610-230	POSTAGE	\$2,897	\$2,400	\$0	\$0	\$2,400	
200-60-53610-231	COMPUTERS	\$6,653	\$2,500	\$4,473	\$5,000	\$2,500	
200-60-53610-232	LEGAL	\$0	\$1,300	\$3,162	\$3,162	\$1,300	
200-60-53610-239	ENGINEERING	\$0	\$30,000	\$1,688	\$3,244	\$30,000	
200-60-53610-242	OUTSIDE ACCOUNTING/AUDIT	\$14,005	\$37,000	\$10,160	\$21,000	\$35,000	
200-60-53610-243	SMALL EQUIPMENT/PARTS	\$91	\$1,300	\$877	\$1,000	\$1,300	
200-60-53610-247	DNR ENVIRONMENTAL FEES	\$8,229	\$6,000	\$8,283	\$8,283	\$7,000	8
200-60-53610-248	MDV DISCHARGE FEES	\$5,570	\$21,000	\$6,154	\$10,000	\$10,000	
200-60-53610-250	MISCELLANEOUS	\$0	\$6,000	\$0	\$0	\$0	
200-60-53610-256	SWR BILLING SUPPLIES	\$3,257	\$2,000	\$3,581	\$4,561	\$8,000	
200-60-53610-260	LOCATING EXPENSES	\$7,238	\$3,500	\$3,584	\$4,000	\$4,500	
200-60-53610-266	PLANT NUTRIENTS	\$0	\$0	\$0	\$0	\$0	9
200-60-53610-267	CHEMICALS	\$24,335	\$15,000	\$7,758	\$9,000	\$10,000	
200-60-53610-268	LAB SUPPLIES	\$12,578	\$7,000	\$8,199	\$9,000	\$9,000	
200-60-53610-269	PLANT SUPPLIES	\$8,587	\$6,000	\$10,749	\$11,000	\$6,000	
200-60-53610-270	REPAIRS TO LINES/LIFTS	\$39,986	\$90,000	\$59,826	\$65,000	\$90,000	10



**EXPENDITURES**

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
200-60-53610-271	REPAIRS TO PLANT	\$15,903	\$25,000	\$53,108	\$60,000	\$25,000	10
200-60-53610-272	SLUDGE COSTS	\$85,246	\$130,000	\$24,070	\$35,000	\$100,000	11
200-60-53610-273	PLANT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
200-60-53610-274	LINE TELEVISION	\$42,437	\$40,000	\$0	\$40,000	\$43,000	12
200-60-53610-276	DEBT SERVICE	\$180,625	\$662,289	\$841,224	\$841,224	\$841,324	13
200-60-53610-501	INSURANCE	\$27,491	\$29,000	\$27,183	\$27,184	\$29,000	
200-60-53611-258	CAPITAL OUTLAY	\$763,418	\$45,000	\$36,367	\$37,000	\$30,000	14
200-60-53611-299	CAPITAL OUTLAY- BORROWED FUNDS	\$0	\$0	\$0	\$0	\$0	15
<b>SEWER- ADMIN/BOARD WAGES</b>							
200-60-53612-110	FULL TIME WAGES	\$45,821	\$46,555	\$35,803	\$40,942	\$78,152	16
200-60-53612-111	PART TIME WAGES	\$12,458	\$20,978	\$10,770	\$12,000	\$3,400	
200-60-53612-120	RETIREMENT	\$3,303	\$3,482	\$3,047	\$3,500	\$5,475	
200-60-53612-122	FICA	\$3,609	\$3,349	\$3,208	\$3,500	\$5,056	
200-60-53612-123	MEDICARE	\$844	\$783	\$750	\$800	\$1,183	
200-60-53612-124	LONGEVITY	\$0	\$0	\$0	\$0	\$0	
200-60-53612-130	HEALTH INS	\$12,790	\$20,400	\$12,988	\$13,500	\$20,400	
200-60-53612-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53612-134	LIFE INS	\$84	\$76	\$72	\$95	\$76	
200-60-53612-136	DISABILITY	\$198	\$260	\$310	\$400	\$260	
200-60-53612-283	CAR ALLOWANCE (Administrator)	\$252	\$252	\$231	\$252	\$252	
<b>SEWER- PW WAGES</b>							
200-60-53613-110	FULL TIME WAGES	\$0	\$765	\$0	\$0	\$690	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	\$53	\$0	\$0	\$48	
200-60-53613-122	FICA	\$0	\$47	\$0	\$0	\$43	
200-60-53613-123	MEDICARE	\$0	\$11	\$0	\$0	\$10	
200-60-53613-130	HEALTH INS	\$0	\$0	\$0	\$0	\$0	
200-60-53613-132	DENTAL INS	\$0	\$0	\$0	\$0	\$0	
200-60-53613-134	LIFE INS	\$0	\$0	\$0	\$0	\$0	
200-60-53613-136	DISABILITY	\$0	\$0	\$0	\$0	\$0	
<b>DUE TO TIF FUND</b>		\$0	\$0	\$0	\$0	\$0	
<b>TOTAL SEWER FUND EXPENSES</b>		\$1,929,988	\$1,855,878	\$1,591,631	\$1,851,965	\$2,069,507	
<b>FUND SURPLUS(DEFICIT)</b>		\$191,981	\$1	\$603,724	\$342,299	\$0	

**2024 SUMMARY SCHEDULE OF CURRENT YEAR PAYMENTS**

FUND	LOAN TITLE	ORIGINAL LOAN	ACTUAL DUE	PRINCIPAL	INTEREST	AMOUNT BUDGETED
SF	Clean Water Fund 2005	\$540,039	\$99,986	\$31,341	\$1,997	\$33,338
SF	Clean Water Fund 2011	\$1,661,830	\$846,250	\$88,142	\$17,733	\$105,875
SF	Clean Water Fund 2016	\$623,104	\$477,334	\$31,286	\$8,533	\$39,819
SF	Clean Water Fund 2021	\$10,956,643	\$11,911,865	\$510,851	\$151,438	\$662,289
<b>TOTAL DEBT</b>		<b>\$13,781,616</b>	<b>\$13,335,435</b>	<b>\$661,620</b>	<b>\$179,702</b>	<b>\$841,321</b>

**Village of Twin Lakes**  
**2025 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 2024, each single family residence is charged \$115 per quarter (\$480 annually). 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. In 2022, 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 2025.
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. Construction on the WWTF was completed in 2023. The project was 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 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.



# 2025 ANNUAL BUDGET

FUND

120- TIF Fund

## REVENUES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
120-00-41120-000	TAXES ON INCREMENT	\$151,753	\$321,634	\$321,634	\$321,634	\$321,634	1
120-00-48109-000	INTEREST EARNINGS	\$0	\$0	\$0	\$0	\$0	
120-00-48900-000	MISC REVENUE	\$0	\$350	\$0	\$350	\$350	
120-00-48950-000	EXEMPT COMPUTER AID	\$3,370	\$3,370	\$3,370	\$3,370	\$3,370	
120-00-48960-000	PERSONAL PROPERTY AID	\$16,236	\$16,237	\$16,237	\$16,237	\$16,237	
	TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	2
	TRANSFER IN FROM SEWER FUND	\$0	\$0	\$0	\$0	\$0	2
	<b>TOTAL TID REVENUES</b>	<b>\$171,359</b>	<b>\$341,591</b>	<b>\$341,241</b>	<b>\$341,591</b>	<b>\$341,591</b>	

## EXPENDITURES

Acct Number	Acct Description	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed	FN
120-00-51300-232	LEGAL	\$0	\$500	\$0	\$0	\$500	
120-00-51400-239	ENGINEER	\$0	\$500	\$0	\$0	\$500	
120-00-51401-217	OTHER PROFESSIONAL SERVICES	\$0	\$150	\$0	\$2,000	\$4,000	
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	\$2,000	\$4,400	\$0	\$2,000	\$4,400	
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	\$0	\$0	\$0	\$0	\$0	3
	DUE TO DEBT SERVICE FUND	\$187,515	\$158,487	\$158,487	\$158,487	\$159,784	
	DUE TO GENERAL FUND	\$0	\$36,876	\$66,407	\$66,407	\$0	
	<b>TOTAL TID EXPENDITURES</b>	<b>\$189,515</b>	<b>\$200,913</b>	<b>\$224,894</b>	<b>\$228,894</b>	<b>\$169,184</b>	
	<b>FUND SURPLUS (DEFICIT)</b>	<b>(\$18,156)</b>	<b>\$140,678</b>	<b>\$116,347</b>	<b>\$112,697</b>	<b>\$172,407</b>	

**Village of Twin Lakes**  
**2025 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.

# 2025 ANNUAL BUDGET

## OVERALL SUMMARY

	2023 Actual	2024 Budget	2024 YTD	2024 Estimate	2025 Proposed
<b>OVERALL SUMMARY</b>					
<b>GENERAL EXPENSES</b>					
<b>GENERAL OPERATIONS</b>					
GENERAL ADMINISTRATION	\$1,096,654	\$1,226,704	\$1,057,665	\$1,217,398	\$1,256,883
PUBLIC WORKS	\$1,117,989	\$927,005	\$675,088	\$843,771	\$1,345,933
PUBLIC SAFETY	\$2,655,835	\$2,860,979	\$2,491,523	\$2,880,653	\$3,282,950
TOTAL GENERAL OPERATIONS	\$4,870,478	\$5,014,688	\$4,224,276	\$4,941,821	\$5,885,767
<b>OTHER OPERATIONS</b>					
CAPITAL OUTLAY	\$337,476	\$86,000	\$43,008	\$248,130	\$1,000
CAPITAL PROJECTS PAID THROUGH BORROWING	\$558,102	\$0	\$444,536	\$444,536	\$0
TOTAL OTHER OPERATIONS	\$337,476	\$86,000	\$43,008	\$248,130	\$1,000
TOTAL GENERAL FUND	\$5,207,954	\$5,100,688	\$4,267,284	\$5,189,951	\$5,886,767
<b>OTHER GENERAL ACTIVITY EXPENSES</b>					
SANITATION FUND	\$610,507	\$634,519	\$487,204	\$633,575	\$651,182
LAUNCH MARINA FUND	\$12,854	\$10,419	\$35,189	\$35,189	\$10,271
DEBT SERVICE FUND	\$410,869	\$447,860	\$410,869	\$410,869	\$445,671
TOTAL OTHER GENERAL ACTIVITY FUNDS	\$1,034,230	\$1,092,798	\$933,261	\$1,079,633	\$1,107,125
TOTAL GENERAL EXPENSES	\$6,242,184	\$6,193,486	\$5,200,545	\$6,269,584	\$6,993,892
<b>GENERAL REVENUE</b>					
ANTICIPATED RECEIPTS	\$1,538,703	\$1,187,351	\$1,285,282	\$1,590,445	\$1,279,602
CHARGES FOR SERVICE	\$619,514	\$611,020	\$622,249	\$622,249	\$625,682
DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0
GRANTS	\$19,801	\$15,000	\$19,001	\$19,001	\$17,000
APPL OF PRIOR YEAR APPROPRIATION	\$0	\$34,416	\$66,407	\$0	\$50,703
<b>TO BE RAISED BY TAXATION</b>					
FOR GENERAL OPERATIONS	\$3,889,211	\$3,942,962	\$3,982,270	\$3,942,962	\$3,972,962
FOR CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0
FOR SANITATION	\$0	\$0	\$0	\$0	\$0
FOR LAUNCH/MARINA	\$38,191	\$38,899	\$38,900	\$38,900	\$38,899
FOR SEWER UTILITY	\$0	\$0	\$0	\$0	\$0
FOR DEBT SERVICE	\$410,869	\$447,860	\$410,869	\$410,869	\$445,671
TOTAL TO BE RAISED BY TAXATION (VILLAGE + LIBRARY)	\$4,338,271	\$4,429,721	\$4,432,039	\$4,392,731	\$4,457,532
TAX RATE		\$4.5703			\$3.109212
TOTAL ASSESSED VALUATION		\$969,231,600			\$1,433,653,400
TOTAL TO BE RAISED BY TAXATION (VILLAGE ONLY)		\$4,119,511			\$4,134,369
TOTAL TO BE RAISED BY TAXATION (LIBRARY ONLY)		\$310,210			\$323,163
<b>SEWER UTILITY FUND</b>					
TOTAL SEWER FUND REVENUES	\$2,121,969	\$1,855,879	\$2,195,355	\$2,194,263	\$2,069,507
TOTAL SEWER FUND EXPENSES	\$1,929,988	\$1,855,878	\$1,591,631	\$1,851,965	\$2,069,507
<b>TAX INCREMENTAL FINANCING DISTRICT #1</b>					
TOTAL TID REVENUES	\$171,359	\$341,591	\$341,241	\$341,591	\$341,591
TOTAL TID EXPENSES	\$189,515	\$200,913	\$224,894	\$228,894	\$169,184
TOTAL VILLAGE ANNUAL EXPENSES	\$8,361,687	\$8,250,277	\$7,017,070	\$8,350,443	\$9,232,583
TOTAL EXPENSES (NO TID)	\$8,172,172	\$8,049,364	\$6,792,176	\$8,121,549	\$9,063,399
<b>TWIN LAKES PROTECTION AND REHABILITATION DISTRICT - SPECIAL FUNDS</b>					
TOTAL PROTECTION AND REHAB REVENUES	\$78,034	\$177,100			\$151,000
TOTAL PROTECTION AND REHAB EXPENSES	\$98,717	\$177,100			\$151,000
TOTAL TO BE RAISED BY TAXATION- PROTECTION AND REHAB		\$150,000			\$150,000
		\$0.154762			\$0.104628