



Village Hall, 262-567-2757  
Fax, 262-567-4115  
Highway Dept., 262-567-2422  
Police Dept., 262-567-1134  
Building Inspector, 262-490-4141  
[www.summitvillage.org](http://www.summitvillage.org)

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Summit Village Hall • 37100 Delafield Road • Summit, WI 53066

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## **AGENDA**

Silver Lake Utility District Commission

2025 Budget Meeting October 7, 2024

\*immediately following the 9:00 a.m. meeting

At the Summit Village Hall, 37100 Delafield Road

1. CALL TO ORDER
2. ROLL CALL AND CONFIRM POSTING
3. Discussion and action on 5-year cash flow projections report
4. Discussion and action on Silver Lake Utility District 2025 budget
5. Discussion and action on 2025 service agreement with Village of Summit
6. Discussion and action to set the 2024 tax levy for Silver Lake Utility District
7. ADJOURN Silver Lake Utility District Meeting

**Next Regular Meeting: TBD**

**Posted: October 3, 2024**

\*\*\*\*\*Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service contact the Village Hall at 567-2757.

It is possible that members of and possible a quorum of members of other governmental bodies of the municipality may be in attendance at the above-state meeting to gather information; no action will be taken by any other governmental body except by the Utility Commission noticed above.

SILVER LAKE UTILITY DISTRICT  
5 YEAR CASH FLOW PROJECTIONS

OCTOBER 3, 2024  
Using 2024 ProFormas  
and 2025 Proposed Budget

Quarterly Fee	DUE Treatment	DUE License	Year	Treatment Qtrly Chg	Change fr prior yr	Treatment Revenues	License Qtrly Chg	Change fr prior yr	License Revenues	Connection Fee	Spec. Assess. Revenue	Less: City Sewage	Less: City License	Less: Other Operating	Net Operating Revenues	Add: Property Taxes	Add: Investment Income	Net Cash Flow	Ending Non-Restricted Cash*	
				City Sewage			City License					5% Est	4% annual	5% Est	(G+J+K+L+M+N+O)					
			2020																	\$ 140,049
\$ 205.00			2021	\$ 160.00		\$ 106,240	\$ 45.00		\$ 29,880	\$ 3,995	\$ 45,318	\$ (77,295)	\$ (28,514)	(47,832)	\$ 31,792	\$ 15,000	\$ 79	\$ 46,871	\$ 186,920	
\$ 207.00	167	167	2022	\$ 161.00	\$ 1.00	\$ 107,548	\$ 46.00	\$ 1.00	\$ 30,728	\$ 3,995	\$ -	\$ (77,086)	\$ (29,655)	(32,896)	\$ 2,634	\$ 10,000	\$ 50	\$ 12,684	\$ 216,227	
\$ 203.00	168	192	2023	\$ 162.00	\$ 1.00	\$ 108,864	\$ 41.00	\$ (5.00)	\$ 31,488	\$ -	\$ -	\$ (79,433)	\$ (31,164)	(88,728)	\$ (58,973)	\$ 10,000	\$ 183	\$ (48,790)	\$ 227,851	
\$ 206.00	169	192	2024	\$ 163.00	\$ 1.00	\$ 110,188	\$ 43.00	\$ 2.00	\$ 33,024	\$ -	\$ -	\$ (88,500)	\$ (32,410)	(32,095)	\$ (9,793)	\$ 10,000	\$ 3,500	\$ 3,707	\$ 177,057	
\$ 209.00	170	194	2025	\$ 164.00	\$ 1.00	\$ 111,520	\$ 45.00	\$ 2.00	\$ 34,920	\$ 4,550	\$ 22,659.00	\$ (96,470)	\$ (33,882)	(34,144)	\$ 9,153	\$ 10,000	\$ 2,000	\$ 21,153	\$ 143,709	
\$ 211.80	170	194	2026	\$ 165.00	\$ 1.00	\$ 112,200	\$ 46.80	\$ 1.80	\$ 36,317	\$ -	\$ -	\$ (101,294)	\$ (36,871)	(35,851)	\$ (25,499)	\$ 10,000	\$ 2,000	\$ (13,499)	\$ 75,709	
			2027																	
						\$ 656,560			\$ 196,357	\$ 12,540	\$ 67,977	\$ (520,078)	\$ (192,496)	(271,546)	\$ (50,686)	\$ 65,000	\$ 7,812			

GL Acct #	46411	44500	46412	42200	53641	53642	53655, 56, 57, 58, 59	41110	48100
	-----REVENUES-----				-----EXPENSES-----			-----REVENUES-----	
2022	\$ 107,548	\$ 30,728	\$ 3,995	\$ -	\$ (77,086)	\$ (29,655)	(32,896)	\$ 10,000	\$ 50
2023	\$ 108,864	\$ 31,488	\$ -	\$ -	\$ (79,433)	\$ (31,164)	(88,728)	\$ 10,000	\$ 183
2024	\$ 110,188	\$ 33,024	\$ -	\$ -	\$ (88,500)	\$ (32,410)	(32,095)	\$ 10,000	\$ 3,500
2025	\$ 111,520	\$ 34,920	\$ 4,550	\$ 22,659.00	\$ (96,470)	\$ (33,882)	(34,144)	\$ 10,000	\$ 2,000
2026	\$ 112,200	\$ 36,317	\$ -	\$ -	\$ (101,294)	\$ (36,871)	(35,851)	\$ 10,000	\$ 2,000
2027									

	Total Rev	Total Exp	Net Cash	Amoritzation Deduction
2022	\$ 152,321	\$ (139,637)	\$ 12,684	
2023	\$ 150,535	\$ (199,325)	\$ (48,790)	
2024	\$ 156,712	\$ (153,005)	\$ 3,707	(54,501.00)
2025	\$ 185,649	\$ (164,496)	\$ 21,153	(54,501.00)
2026	\$ 160,517	\$ (174,016)	\$ (13,499)	
2027	\$ -	\$ -	\$ -	

# SILVER LAKE UTILITY DISTRICT

## SUMMARY SHEET

October 4, 2024 For the October 7 Silver Lake Utility District Meeting

TOPIC: **2025 District Budget**

RECOMMENDED MOTION: **Motion to approve the 2025 Silver Lake Utility District budget as prepared and presented on October 7, 2024 with estimated revenues of \$185,649 and estimated expenditures of \$164.495, which leaves a contribution to the Fund Balance of approximately \$21,153.**

XX Action Item  
\_\_\_\_\_ Agenda Reference  
\_\_\_\_\_ Discussion Only  
\_\_\_\_\_ Information Item

PURPOSE: To review the draft 2025 District budget based on the updated Financial Management Report and staff information.

BACKGROUND: Village staff has reviewed the annual revenues and expenditures for services in the Silver Lake Utility District. We based this information on current contracts and a 5.0% cost increase from the City of Oconomowoc for treatment (City Sewage Service) and 4% increase for license fees. This budget includes 1 new home in the district. Which means 1 connection fee and 1 new special assessment could be collected in 2025. The connection fee is then paid to the City of Oconomowoc.

Revenues have been modified to update the anticipated volumetric charges from the City for treatment and license fees in 2025.

ATTACHMENTS: Draft budget, and General Descriptions for Revenues & Expenditures.

FISCAL IMPACT: This budget includes a \$0 increase in payments to the Village for support services, a \$3.00 increase in the quarterly charges per REC, and a \$0 change in the annual tax levy, while maintaining a fund balance of approximately \$143,000 in the district non-restricted cash.

PREPARED BY: Debra Michael, Administrator-Clerk/Treasurer

**REVENUES – FUND 610**

<u>Line</u>	<u>Title</u>	<u>General Description-2025</u>
41110	Property Taxes	District tax levy on assessed properties
42200	Special Assessments	Estimate 1 new connection in 2025 on Silver Circle (Silver Lake Utility District has a limited amount of “Vacant Buildable property”) \$22,659 rate frozen 8/12/2021.  *Payments for 10-year assessments ended with 2015 tax bill
44500	City License Fee	Revenue from quarterly bills to property owners 2025 Annual Fee will be \$174.65 Residential & 349.29 Non-Residential <b>(4% increase)</b> . Village to charge \$45.00 per quarter. 146 Residential = \$26,280, 24 Non-Residential = \$8,640 <i>One property does not pay license fee since there is no service to the site. (SUMT 0637 010)</i>
46411	Sewage Service	Revenue from quarterly bills to property owners <b>Recommend \$1.00 increase to \$164.00 for 2025.</b> In 2024 increased \$1.00 (\$163 per quarter). The additional revenue vs. expense is to cover the annual Contractual Services expense in 2025. 146 Residential, 24 Non-residential
46412	Connection Fee	Revenue from new connections. Estimate 1 new connection in 2025 (Silver Circle). Estimated Rate for 2025 is 5% increase over 2024.
48100	Investment Income	Income from checking account based on the current balances of the district
48900	Miscellaneous Rev	Miscellaneous Revenues
49200	Transfer to/from Gen Fund	Due to/from general fund to balance the district budget. The January 1, 2024 unrestricted net position was \$227,851

**EXPENDITURES – FUND 610**

<u>Line</u>	<u>Title</u>	<u>General Description-2025</u>
53640	Connection Charge	Invoice from city for new connections to sewer system Anticipate 1 new connection in 2025 (Mirror line 46490)
53641	City Sewage Service	Payments to city for sewage treatment estimate 11 M Gals/yr for 2025 - there is forecast of 5.0% rate increase/1,000 gal to \$8.77 (2024 rate = \$8.35 this rate increases 4-6% annually)
53642	City License Fee	Annual charge from City, 4% increase each year. 2025 Annual Fee will be \$174.65 Residential & 349.29 Non- Residential. 146 Residential + 24 Non-Residential = Total 170 (SUMT 0637 010) exempt)
53655	Office Supplies	Envelopes
53656	Utilities	Cost of electricity for two-meter locations- (Atkins Knoll Rd & Forest Dr) and Flow meter calibration from the City of Oconomowoc Wastewater department \$100 each time (2 x/yr)
53657	Accounting/Audit Fees	Reilly-Penner-Benton audit for district – annually \$4,200.00 Workhorse Support for the accounting software – annually \$181.25, PSN Credit Card Processing – annually \$22.50
53658	Legal Fees	Attorney fees to the district - Review agendas & newspaper notices
53659	Contractual Services	Per Agreement. The Village agrees to provide staff to the district for billings & collections, Commission agendas and meeting minute preparation, financial statement completion, invoicing & payment of bills, & customer service/support related to the district. The Village staff may also prepare up to two mailings each year to all property owners in the district. Once a year the Village will notify property owners of any delinquent accounts and place the balance due on the tax bill. DPW staff may be requested to assist with site visits, grinder pump monitoring, driveway & access permitting, & roadway maintenance for lateral connections. DPW staff may also visit with City staff to coordinate development projects or long-term maintenance & roadwork plans. <b>Recommend no increase for 2025.</b>

SILVER LAKE UTILITY DISTRICT  
2025 PROPOSED BUDGET

OCTOBER 3, 2024

<b>REVENUES</b>		2021	2022	2023	2024	2024	2024	2025
Account Number	Account Description	Actual	Actual	Actual	BUDGET	YTD	ProForma	PROPOSED BUDGET
610-00-41110	Property Taxes	\$15,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
610-00-42200	Special Assessments	\$45,318.00	\$22,659.00	\$0.00	\$22,659.00	\$0.00	\$0.00	\$22,659.00
610-00-44500	City License Fee	\$27,550.96	\$29,822.98	\$30,124.10	\$33,024.00	\$24,809.49	\$33,024.00	\$34,920.00
610-00-46411	Sewage Service	\$113,959.27	\$103,428.53	\$105,212.14	\$110,188.00	\$61,465.33	\$110,188.00	\$111,520.00
610-00-46412	Connection Fee - City of Oconomowoc	\$11,985.00	\$4,331.00	\$0.00	\$4,331.00	\$0.00	\$0.00	\$4,550.00
610-00-48100	Investment Income, (checking account)	\$74.48	\$58.61	\$92.00	\$90.00	\$2,200.00	\$3,500.00	\$2,000.00
610-00-48900	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610-00-49200	Transfer to/from Fund Balance	\$ (4,812.18)	\$ (25,639.35)	\$ 913.40	\$ (25,110.88)	\$ -	\$ (3,706.55)	\$ (21,153.39)
<b>TOTAL REVENUES</b>		<b>\$209,075.53</b>	<b>\$144,660.77</b>	<b>\$146,341.64</b>	<b>\$155,181.12</b>	<b>\$98,474.82</b>	<b>\$153,005.45</b>	<b>\$164,495.61</b>

<b>EXPENDITURES</b>		2021	2022	2023	2024	2024	2024	2025
Account Number	Account Description	Actual	Actual	Actual	BUDGET	YTD	ProForma	PROPOSED BUDGET
610-00-53640	Connection Charge - City of Oconomowoc	\$0.00	\$0.00	\$4,331.00	\$4,331.00	\$0.00	\$0.00	\$4,550.00
610-00-53641	City Sewage Service	\$60,063.16	\$86,883.10	\$80,665.43	\$85,910.13	\$50,380.33	\$88,500.00	\$96,470.00
610-00-53642	City License Fee	\$28,118.61	\$29,654.66	\$31,163.71	\$32,410.49	\$32,410.49	\$32,410.49	\$33,881.86
610-00-53655	Office Supplies	\$26.60	\$0.00	\$45.44	\$0.00	\$0.00	\$0.00	\$250.00
610-00-53656	Utilities	\$5,378.74	\$375.51	\$620.72	\$672.50	\$278.64	\$417.96	\$640.00
610-00-53657	Accounting/Audit Fees	\$4,542.50	\$3,600.00	\$4,000.00	\$7,427.00	\$5,537.50	\$7,427.00	\$4,403.75
610-00-53658	Legal Fees	\$1,677.70	\$60.00	\$1,082.00	\$280.00	\$30.00	\$100.00	\$150.00
610-00-53659	Contractual Services	\$39,507.88	\$24,087.50	\$24,433.34	\$24,150.00	\$14,087.50	\$24,150.00	\$24,150.00
<b>TOTAL EXPENDITURES</b>		<b>\$139,315.19</b>	<b>\$144,660.77</b>	<b>\$146,341.64</b>	<b>\$155,181.12</b>	<b>\$102,724.46</b>	<b>\$153,005.45</b>	<b>\$164,495.61</b>

\$0.00

\*There is a reduction of \$54,501 from the projected cash balance for amortization

# SILVER LAKE UTILITY DISTRICT

## SUMMARY SHEET

October 4, 2024      For the October 7 Silver Lake Utility District Meeting

TOPIC:                      **2025 Service Agreement for Silver Lake Utility District**

RECOMMENDED MOTION:      **Motion to approve the 2025 Service Agreement with the Village of Summit, in the amount of \$24,150.00**

  XX        Action Item  
            Agenda Reference  
            Discussion Only  
            Information Item

PURPOSE:                      To address the need for staff support from the Village.

BACKGROUND:                This is an on-going agreement originally approved for 2005 when the planning and design work for the system began. The district will use village staff and authority to complete quarterly billings and collections, accounting activities, meeting activities and annual reconciliation of REC's. The District Commission usually meets only twice a year since we have no maintenance responsibility for the actual pipes or lift stations.

The 2021 Agreement added language to include Highway Department personnel for meter readings, development coordination and interaction with the City on future CIP planning. However, after the excess usage issue was resolved, the DPW is not doing anything for this district on a regular basis.

ATTACHMENTS:              2025 Agreement

FISCAL IMPACT:              \$24,150 payment to the Village of Summit for services; this provides for the reality of services from the Village's DPW & Administrative staff.

PREPARED BY:                Debra Michael, Administrator-Clerk/Treasurer

**AGREEMENT  
BETWEEN THE SILVER LAKE UTILITY DISTRICT  
AND THE VILLAGE OF SUMMIT**

Agreement dated effective January 1, 2025, by and between the Silver Lake Utility District, (the “District”), a Utility District created under the authority of §66.0827, Wisconsin Statutes, and the Village of Summit, a Wisconsin municipal corporation located in Waukesha County, Wisconsin (the “Village”).

**RECITALS**

- A. The Village of Summit, on behalf of the Silver Lake Utility District, requested installation of sanitary sewer to individual properties located in the Village of Summit by City of Oconomowoc as more particularly described in the attached Map #2 (the “Boundary”). All sanitary sewer mains and fixtures are owned and maintained by the City of Oconomowoc.
- B. The District is responsible for monthly invoices from the City for sanitary sewer treatment services, ongoing sewer main maintenance, and annual license fee collections.
- C. The District does not employ any full- or part-time employees but does engage in billings, collections, contracting for services, holds meetings, and publishes general information. The District desires to engage the staff of the Village to complete this administrative work on behalf of the District.
- D. The District does not employ any full- or part-time employees to coordinate development and construction projects with the Village. The District desires to engage the staff of the Village to complete any on-site inspections or coordinate permitting with the Highway Department.

NOW, THEREFORE, FOR VALUABLE CONSIDERATION AND INTENDING TO BE BOUND, THE VILLAGE AND DISTRICT HEREBY AGREE AS FOLLOWS:

- 1. Term. The term of this Agreement shall be for a period of one (1) year, commencing on January 1, 2025, (the “Commencement Date”), and ending on December 31, 2025. This Agreement is to be reviewed and renewed on an annual basis in September of each calendar year.
- 2. Payment. The District agrees to pay the Village of Summit \$24,150.00 for the services outlined in this Agreement. This payment shall be divided into twelve (\$2,012.50) and paid on a monthly basis to the Village.
- 3. Administration and Billing. The Village agrees to provide staff to the District for billings and collections, Commission agendas and meeting minute preparation, financial statement completion, invoicing and payment of bills, and customer service/support related to the district. The Village staff may also prepare up to two

mailings each year to all property owners in the District. Once a year the Village will notify property owners of any delinquent accounts and place the balance due on the tax bill.

Highway Department staff may be requested to assist with site visits, grinder pump monitoring, driveway and access permitting, and roadway maintenance for lateral connections. The Highway Department staff may also visit with City staff to coordinate development projects or long-term maintenance and roadwork plans.

4. Modification. This Agreement may be terminated or modified by written agreement of the Village and District.
5. Limitations.
  - a. The Village shall not be liable for, and the District shall defend, indemnify and hold harmless the Village from any damage or threat of damage allegedly caused by the District for any reason other than the Village's intentional acts.
  - b. Nothing contained in this Agreement shall limit or interfere with or be construed to limit or interfere with any of the Village's rights or powers, including the Village's authority and enforcement of its municipal Ordinances, including its Zoning Code, unless specifically and explicitly granted to the District in this Agreement contrary to said rights and powers.
6. Applicable Law and Severability. This Agreement and any interpretation thereof shall be ruled by the internal laws (not merely choice of law provisions) of the State of Wisconsin. If one or more of the terms hereof are found to be void or invalid, those terms shall be deemed inoperative and null and void, and shall be deemed modified to conform to such rule of law, all without invalidating any of the remaining provisions of this Agreement or the enforceability thereof, which shall continue in full force and effect.

In Witness Whereof, the parties have hereunto caused this Agreement to be executed by their duly authorized officers on the day and year identified below.

Dated this 7<sup>th</sup> day of October, 2024

Dated this 10<sup>th</sup> day of October, 2024

SILVER LAKE UTILITY DISTRICT

VILLAGE OF SUMMIT

\_\_\_\_\_  
Jack Riley, Chairperson

\_\_\_\_\_  
Jack Riley, Village President

\_\_\_\_\_  
Debra J. Michael, Secretary

\_\_\_\_\_  
Debra J. Michael, Administrator-  
Clerk/Treasurer

# SILVER LAKE UTILITY DISTRICT

## SUMMARY SHEET

October 4, 2024      For the October 7 Silver Lake Utility District Meeting

TOPIC:                    **2024 District Tax Levy**

RECOMMENDED MOTION:      **Motion to approve a 2024 tax levy for the Silver Lake Utility District in the amount of \$10,000 to be levied within the district based on assessed valuation.**

XX                    Action Item  
\_\_\_\_                    Agenda Reference  
\_\_\_\_                    Discussion Only  
\_\_\_\_                    Information Item

PURPOSE:                To identify the annual tax levy amount for the District and notify the Village Clerk of this amount and how to be assessed.

BACKGROUND:            The commission set up a Financial Management Plan with Ehler's Associates in 2012 after reviewing the district's finances. This plan has been updated annually to maintain the fiscal health of the district and to keep quarterly charges as minimal as possible.

At the conclusion of the budget review the commission includes an amount on the annual tax levy.

ATTACHMENTS:         Draft letter to the Village Clerk

FISCAL IMPACT:         The proposed tax is equal to the 2024 levy of \$10,000. This tax levy is intended to cover some of the operational costs to the Village for servicing the utility district.

PREPARED BY:            Debra Michael, Administrator-Clerk/Treasurer



Village Hall 262-567-2757  
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Summit Village Hall • 37100 Delafield Road • Summit, WI 53066

October 7, 2024

Ms. Debra J. Michael  
Village Administrator/ Clerk-Treasurer  
Village of Summit  
37100 Delafield Road  
Summit, Wisconsin 53066

RE: Silver Lake Utility District 2024 Tax Levy

Dear Ms. Michael:

According to Section 66.0827(2), the fund of each utility district shall be provided by taxation of the property in the district, upon an annual estimate by the department in charge of public works in cities and villages, and by the town chairperson in towns, filed by October 1.

A separate account shall be kept of each district fund.

Based on this requirement and the Silver Lake Utility District commission discussions on October 7, 2024, I am hereby notifying you that the commissioners have approved the 2025 budget. The Village Highway Department therefore provides the estimate of annual levy at \$10,000.00 to be divided and applied to properties in the district based on assessed value.

Cordially,

Kamron Nash  
Public Works Director

cc: Village Board and Utility District Commissioners