TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

2026 ANNUAL MEETING PACKET

Saturday, August 29, 2026 · 9:00 a.m.
Basement Community Room, Incredible Bank
3210 E Main St, Merrill, Wisconsin 54452

FINAL v2.1 | Issued August 28, 2026

Contents

PART	DOCUMENT
1	Annual Meeting Notice and Agenda, Version 4
2	FY2027 Proposed Budget and Tax Levy, Version 3
3	Board of Commissioners Meeting Notice and Agenda, Version 2
4	Your Guide to the Annual Meeting
5	Resolution 2026-02: Resignation, Treasurer Succession, Deputy Treasurer
6	Resolution 2026-01: FY2027 Budget and Tax Levy
7	District Calendar, 2026 through 2029
8	Tug Lake District News, Annual Meeting Edition

TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

REVISED ANNUAL MEETING NOTICE

Meeting of Electors and Property Owners

Version 4 · *Issued August 28, 2026* · *Supersedes Versions 1 and 2, previously distributed*

DATE	Saturday, August 29, 2026
TIME	**9:00 a.m.**
LOCATION	Basement Community Room, Incredible Bank 3210 E Main St, Merrill, Wisconsin 54452

The Tug Lake District, Lincoln County, Wisconsin, gives written notice of its 2026 Annual Meeting on Saturday, August 29, 2026, beginning at 9:00 a.m. The electors and property owners present will consider and act upon the matters listed in the agenda below.

Notice of Concurrent Meeting of the Board of Commissioners

Notice is hereby given that a majority of the Tug Lake District Board of Commissioners is expected to be present at this Annual Meeting to act on subjects over which the Board has decision-making responsibility. This constitutes a meeting of the Tug Lake District Board of Commissioners pursuant to *State ex rel. Badke v. Greendale Village Board*, 173 Wis. 2d 553, 494 N.W.2d 408 (1993), and is noticed as such.

The Board of Commissioners will also act on the matters identified in its own notice, which appears at Part 3 of this packet and is separately posted. Agenda items marked **[Board action]** below are items on which the Board of Commissioners, rather than the electors and property owners, will act.

Remote Participation

JOIN ONLINE	incrediblebank.zoom.us/j/84858420485
MEETING ID	848 5842 0485 **Passcode:** 326907
JOIN BY PHONE	+1 305 224 1968 or +1 309 205 3325

Ballots are distributed only to qualified electors and property owners in attendance at the meeting. No absentee ballots or proxies are permitted. Wis. Stat. § 33.30(2)(b).

Questions may be directed to Commission Secretary John Greenwood at 715-218-0284 or johnedgreenwood@gmail.com.

REVISED AGENDA

The electors and property owners present will consider the following matters:

1. Call to Order, Annual Meeting of Electors and Property Owners — Chair Todd Nicklaus, 9:00 a.m.
2. Election of Commissioner for the 2026–2029 term. Nomination received: John Greenwood. Additional nominations may be made from the floor. If more than one candidate stands for election, the election is conducted by secret ballot under Wis. Stat. § 33.30(5).
3. Recess. The Annual Meeting will stand in recess until the Board of Commissioners adjourns.

The Board of Commissioners will consider the following matters:

4. **[Board action]** Call to Order, Board of Commissioners Meeting — Chair Todd Nicklaus
5. **[Board action]** Election of Officers of the Board of Commissioners: Chairperson, Secretary, and Treasurer, pursuant to Wis. Stat. § 33.29(3)
6. **[Board action]** Resolution 2026-02: A Resolution Acknowledging the Prospective Resignation of Commissioner/Treasurer Don Olson, Establishing a Treasurer Succession and Training Plan, and Designating Dave Klecka as Deputy Treasurer for Transition Purposes
7. **[Board action]** Amendment to the FY2027 Proposed Budget
8. **[Board action]** Adjournment of the Board of Commissioners meeting. The Annual Meeting will resume.

The electors and property owners present will consider the following matters:

9. New Business (9:15 to 9:30 a.m.)
   - **A.** District Financial Audit Report
   - **B.** FY2027 Proposed Budget, as amended (Version 3): presentation and consideration of amendments
   - **C.** Resolution 2026-01: A Resolution Adopting the Fiscal Year 2027 Budget and Levying a Tax Upon Taxable Property Within the Tug Lake District
10. Old Business (9:30 a.m.)
    - **A.** Board of Commissioners update (Olson and Greenwood) on the progress of the District
    - **B.** Presentation by Sara and Daniel Guild, LGMP, consultants to the District, regarding electronic communications, the resident survey, and community capacity
    - **C.** Presentation by Buzz Sorge, retired Wisconsin DNR, consultant to the District, regarding lake management planning
11. Petitioned Items Under Wis. Stat. § 33.30(2m)(c) — No qualifying petitions received.
12. Public Comments — Comments are invited on matters within the District's authority.
13. Adjournment of the 2026 Annual Meeting

COMMUNITY EVENT	**Annual Tug Lake Picnic Potluck – 1:00 p.m.** Public Park at Tug Lake This community social event is not part of the Annual Meeting. No District business is scheduled.

Notice of the annual meeting is given under Wis. Stat. § 33.30(2). Notice is provided in accordance with the Wisconsin Open Meetings Law, Wis. Stat. §§ 19.81 to 19.98.

FY2027 PROPOSED BUDGET AND TAX LEVY

Version 3 · *FINAL v3.0 · Issued August 28, 2026 · Shown against the first proposal*

THE ONE THING THAT CHANGED

Total appropriations do not move. The District plans to spend the same $23,700 on the same things. What changed is where the money comes from: half of the $17,500 Administrative Coordinator cost is now paid from District funds on hand rather than from the property tax levy. The levy falls by $8,750 as a result.

APPROPRIATIONS — UNCHANGED

BUDGET ITEM	FIRST PROPOSAL	REVISED	CHANGE
Administrative	$400	$400	none
Insurance	$1,200	$1,200	none
Professional Services *	$17,500	$17,500	none
Research	$800	$800	none
Operations	$3,000	$3,000	none
Community Building	$500	$500	none
Contingency	$300	$300	none
Total operating appropriations	**$23,700**	**$23,700**	**none**
Capital costs	$0	$0	none
Reserve accounts	$0	$0	none

HOW IT IS PAID FOR — THIS IS THE CHANGE

SOURCE	FIRST PROPOSAL	REVISED	CHANGE
Property tax levy	$23,700	$14,950	−$8,750
District funds on hand	$0	$8,750	+$8,750
Total revenue	**$23,700**	**$23,700**	**none**

EFFECT ON THE TAX BILL

MEASURE	FIRST PROPOSAL	REVISED	CHANGE
Property tax levy	$23,700	$14,950	−$8,750
2025 equalized District value	$23,323,062	$23,323,062	none
Mill-equivalent rate	1.0162	0.6410	−0.3752
Tax per $100,000 of value	$101.62	$64.10	−$37.52
Statutory limit, s. 33.30 (4) (a)	2.5000	2.5000	none

TAX LEVY AND EQUALIZED VALUE HISTORY

FY	LEVY	EQUALIZED VALUE	MILLS	PER $100,000
2022	$11,500	$14,397,097	0.7988	$79.88
2023	$25,500	$16,678,661	1.5289	$152.89
2024	$3,500	$18,943,829	0.1848	$18.48
2025	$3,500	$20,629,250	0.1697	$16.97
2026	$15,000	$23,323,062	0.6431	$64.31
2027 proposed	**$14,950**	**$23,323,062**	**0.6410**	**$64.10**

FOR COMPARISON, THE YEAR JUST ENDING

The FY2026 levy was $15,000, a rate of 0.6431 mills, or $64.31 per $100,000 of value. The FY2027 proposal of $14,950 is $50 lower in dollars and $0.21 lower per $100,000. The levy is close to flat year over year while the Administrative Coordinator is added.

READING THIS PAGE

EQUALIZED VALUE	The Department of Revenue's estimate of full market value for all taxable property in the District. It is used to apportion the levy among the municipalities the District lies in.
MILL RATE	Dollars of tax for every $1,000 of equalized value. It is the levy divided by the equalized value, times one thousand. A rate of 0.6410 mills is about 64 cents per $1,000, or $64.10 per $100,000 of value.
FUNDS ON HAND	Money the District already holds. Applying $8,750 of it to the Administrative Coordinator is why the proposed levy is lower than total appropriations. It is a one-time source.
APPROPRIATION	What the District is authorized to spend on a line. It is not the same as what the District raises for that line. The Coordinator appropriation stays at $17,500 whether the money comes from the levy, from funds on hand, or from both.
WHAT IS VOTED ON	The total appropriations and the levy, under Wis. Stat. § 33.30(4)(a). Electors and property owners present may amend the budget before the vote is taken.

CORRECTIONS MADE IN THIS VERSION

The $400 total. A working draft stated total appropriations of $14,550. The seven line items sum to $14,950; the $400 Administrative line had been left out of the total. The correct figure is $14,950 and is used throughout.

The mill rate. That draft carried 0.62 mills and $62 per $100,000, both computed from the incorrect $14,550. Recomputed from $14,950 against the 2025 equalized value, the rate is 0.6410 mills and $64.10 per $100,000.

The Coordinator appropriation. That draft reduced Professional Services to $8,750. It stays at $17,500. The $8,750 is a source of financing, not a reduction in what the District is authorized to spend. Reducing the appropriation would have limited the District to spending $8,750 on the position.

*** Statutory item over $10,000.** Wis. Stat. § 33.30(3)(b) requires the approved budget to specify any item costing the District more than $10,000. The requirement applies to the appropriation of $17,500, regardless of how it is financed.

TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

MEETING NOTICE — BOARD OF COMMISSIONERS

Version 2 · *Issued August 28, 2026* · *Supersedes Version 1*

DATE	Saturday, August 29, 2026
TIME	Convening at 9:00 a.m., concurrently with the Annual Meeting of Electors and Property Owners
LOCATION	Basement Community Room, Incredible Bank 3210 E Main St, Merrill, Wisconsin 54452

Notice is hereby given that the Tug Lake District Board of Commissioners will meet on Saturday, August 29, 2026, concurrently with the Annual Meeting of Electors and Property Owners, to consider and act upon the matters listed below. A majority of the Board is expected to be present throughout the Annual Meeting.

Notice of Concurrent Meeting of the 2026 District Annual Meeting

This meeting of the Board of Commissioners is convened during the 2026 Annual Meeting of the electors and property owners of the Tug Lake District, noticed for the same date, time, and place. The Annual Meeting will stand in recess while the Board conducts the business listed below, and will resume upon the Board's adjournment. The Annual Meeting agenda appears at Part 1 of this packet and is separately posted.

Remote Participation

JOIN ONLINE	incrediblebank.zoom.us/j/84858420485
MEETING ID	848 5842 0485 **Passcode:** 326907
JOIN BY PHONE	+1 305 224 1968 or +1 309 205 3325

Questions may be directed to Commission Secretary John Greenwood at 715-218-0284 or johnedgreenwood@gmail.com.

AGENDA

1. Call to Order — Chair Todd Nicklaus. Attendance is taken from the sign-in sheet.
2. Election of Officers of the Board of Commissioners, pursuant to Wis. Stat. § 33.29(3): Chairperson, Secretary, and Treasurer, each selected from among the members of the Board
3. Resolution 2026-02: A Resolution Acknowledging the Prospective Resignation of Commissioner/Treasurer Don Olson, Establishing a Treasurer Succession and Training Plan, and Designating Dave Klecka as Deputy Treasurer for Transition Purposes
4. Amendment to the FY2027 Proposed Budget
5. Adjournment

Notice is provided in accordance with the Wisconsin Open Meetings Law, Wis. Stat. §§ 19.81 to 19.98, and specifically Wis. Stat. § 19.84(2) and (4). The Board of Commissioners is a governmental body subject to that law.

TUG LAKE DISTRICT

Lincoln County, Wisconsin

www.tuglake.com

YOUR GUIDE TO THE ANNUAL MEETING

For property owners and residents

Version 1 · *Saturday, August 29, 2026*

The Tug Lake District holds its Annual Meeting on Saturday, August 29, 2026. It starts at 9:00 a.m. It is in the basement community room at Incredible Bank, 3210 E Main St in Merrill. You can also join online by Zoom.

This guide explains what will happen, when it will happen, and what you get to vote on.

Who can vote

You can vote if you own property in the District. You can also vote if you live in the District and are old enough to vote.

You have to be there in person. You cannot vote by mail. You cannot send someone else with your vote. State law does not allow it.

How the morning will go

TIME	WHAT HAPPENS	WHAT YOU DO
9:00 a.m.	The Chair opens the meeting	Sign in when you arrive
	We elect one Commissioner	Vote
	The meeting pauses	Stay in your seat
	The Board meets on its own business	You may watch. You do not vote
	The meeting starts again	
9:15 a.m.	The audit report	Listen and ask questions
	The budget for 2027	Suggest changes, then vote
9:30 a.m.	Three short talks	Listen and ask questions
	Public comment	Speak if you want to
	The meeting ends	
1:00 p.m.	Picnic at the public park	Bring a dish to pass

What you vote on

You vote on three things.

1. One Commissioner, for a term that runs from 2026 to 2029. John Greenwood has been nominated. You may name someone else at the meeting.
2. The budget for 2027. It plans to spend $23,700. You may suggest changes before the vote.
3. The tax. The Board proposes to raise $14,950 from property taxes. That is about $64 a year for every $100,000 your property is worth.

Part of next year's cost is paid from money the District already has. That is why the tax is lower than the amount the District plans to spend.

How the vote for Commissioner works

Only one person has been nominated so far. If nobody else is nominated at the meeting, the Chair will take a voice vote: those in favor say aye, those opposed say no.

If someone else is nominated, the vote is by secret ballot instead. In that case:

- You get one ballot when you check in.
- Mark your choice. Do not sign it. Nobody will know how you voted.
- Once the counting starts, no more ballots go out. Come on time.
- The ballots are counted right away and the Chair reads the result out loud.
- You may watch the count if you want to.

Why there are two meetings

Two meetings happen Saturday morning in the same room.

The Annual Meeting is yours. You vote in it. You elect a Commissioner, and you vote on the budget and the tax.

The Board of Commissioners meeting belongs to the Board. Only the three Commissioners vote in that one. They choose their own officers and handle Board business. You may watch, but you do not vote.

The Annual Meeting pauses while the Board meets. It starts again when the Board is done.

IF YOU WANT TO SPEAK

You can ask a question after the audit report, after the budget, and after each talk. There is also a public comment time near the end. Give your name before you speak. If you raise something that is not on the agenda, the Board cannot act on it that day, but it can be put on a later agenda.

Questions before the meeting? Call Commission Secretary John Greenwood at 715-218-0284, or email johnedgreenwood@gmail.com.

TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

RESOLUTION NO. 2026-02

A RESOLUTION ACKNOWLEDGING THE PROSPECTIVE RESIGNATION OF COMMISSIONER/TREASURER DON OLSON, ESTABLISHING A TREASURER SUCCESSION AND TRAINING PLAN, AND DESIGNATING DAVE KLECKA AS DEPUTY TREASURER FOR TRANSITION PURPOSES

WHEREAS, the Tug Lake District is a public inland lake protection and rehabilitation district organized and operating pursuant to Chapter 33 of the Wisconsin Statutes; and

WHEREAS, pursuant to Wis. Stat. § 33.28, management of the affairs of the District is delegated to its Board of Commissioners; and

WHEREAS, Don Olson presently serves as an elected Commissioner of the Tug Lake District and has been selected by the Board of Commissioners to serve as Treasurer of the District; and

WHEREAS, Wis. Stat. § 33.29(3)(c) assigns to the Treasurer responsibility for receiving and taking charge of all moneys of the District and paying out such moneys only upon order of the Board; and

WHEREAS, the proper administration of the District's finances requires familiarity with the District's accounts, financial records, banking relationships, revenues, expenditures, tax levy procedures, budgets, contractual obligations, reporting requirements, and established financial practices; and

WHEREAS, Commissioner Olson has submitted written notice of his intention to resign from his elected position as Commissioner and from his service as Treasurer, effective April 1, 2027, before expiration of his current three-year term as Commissioner; and

WHEREAS, Commissioner Olson has identified Dave Klecka as a person whom he recommends for consideration as his successor and has begun providing Klecka with training regarding the financial administration of the District; and

WHEREAS, the Board finds that an orderly period of training and transition before Commissioner Olson's resignation will promote continuity, institutional knowledge, accurate financial administration, and responsible stewardship of District funds; and

WHEREAS, Wis. Stat. §§ 33.28(4) and 33.29(3) provide that the Chairperson, Secretary, and Treasurer are selected by the Board from among the members of the Board; and

WHEREAS, the Board recognizes that the filling of any vacancy in an elected Commissioner position, and the selection of a successor Treasurer, cannot occur until the vacancy exists and the Board has taken the actions required at that time;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Tug Lake District, Lincoln County, Wisconsin, as follows:

Section 1. Acknowledgment of Prospective Resignation

The Board of Commissioners hereby acknowledges the written notice submitted by Don Olson of his intention to resign as an elected Commissioner and as Treasurer of the Tug Lake District, effective April 1, 2027.

Until that effective date, Commissioner Olson shall continue to exercise the powers and perform the duties of Commissioner and Treasurer in accordance with Chapter 33 of the Wisconsin Statutes and the lawful actions and directives of the Board.

The written resignation of Commissioner Olson shall be maintained as part of the official records of the District.

Section 2. Establishment of Treasurer Transition Plan

The Board finds that continuity in the administration of the District's finances is an important governmental and fiduciary interest and that advance training of a potential successor is appropriate and prudent.

Accordingly, the Board authorizes Commissioner/Treasurer Olson to provide Dave Klecka with training and orientation concerning the financial administration of the District during the period preceding Olson's resignation. The training may include familiarization with District budgets and financial statements; accounting and recordkeeping practices; District revenues and expenditures; property tax levy procedures; banking relationships and account administration; payment and authorization procedures; financial reporting and audit requirements; contracts and recurring financial obligations; grant-related financial administration; and other financial procedures and records reasonably necessary to provide for an orderly transition.

Section 3. Designation of Deputy Treasurer

For purposes of the transition authorized by this Resolution, the Board hereby designates Dave Klecka as Deputy Treasurer of the Tug Lake District, effective upon adoption of this Resolution and continuing until the Board terminates the designation or a successor Treasurer assumes office, whichever occurs first.

The position of Deputy Treasurer established by this Resolution is a non-statutory training and administrative designation created solely to facilitate continuity and transfer of institutional knowledge.

The Deputy Treasurer:

- **a.** Is not a Commissioner by virtue of this designation;
- **b.** Is not a member of the Board of Commissioners;
- **c.** Shall have no vote on matters before the Board;
- **d.** Shall not be counted for purposes of determining a quorum;
- **e.** Is not the statutory Treasurer identified in Wis. Stat. §§ 33.28 and 33.29;
- **f.** Shall not independently receive, take charge of, disburse, transfer, or authorize the expenditure of District funds;
- **g.** Shall not independently execute checks, contracts, financial certifications, tax documents, or other instruments requiring action by the Treasurer, Board, or another authorized District officer; and
- **h.** Shall exercise no authority to bind the District except to the extent separately and lawfully authorized by the Board.

Nothing in this Resolution transfers any statutory responsibility of the Treasurer from Commissioner Olson to the Deputy Treasurer before Olson's resignation.

Section 4. Supervision and Access to District Records

During the transition period, Dave Klecka shall work under the direction of Treasurer Olson and subject to oversight by the Board of Commissioners.

Klecka may be provided reasonable access to District financial records and administrative information necessary for training purposes, subject to applicable requirements concerning public records, confidential information, financial security, account credentials, and internal controls.

Access to financial systems, banking services, or other restricted systems shall not confer authority to conduct transactions or exercise powers reserved by law or Board action to the Treasurer or another District officer.

Section 5. Acknowledgment of Commissioner Olson's Recommendation

The Board acknowledges Commissioner Olson's recommendation that Dave Klecka be considered to succeed him as an elected-member Commissioner for the remainder of Olson's unexpired term following the creation of the vacancy on April 1, 2027.

The Board further finds that the transition and training established by this Resolution are intended to prepare Klecka for possible future service to the District and to minimize disruption in the administration of District finances.

Section 6. Procedure Upon Vacancy in Commissioner Position

Upon Commissioner Olson's resignation becoming effective, the resulting vacancy in his elected Commissioner position shall be filled in the manner required by Wisconsin law at the time the vacancy occurs.

Nothing in this Resolution constitutes the appointment of Dave Klecka as a Commissioner in advance of the vacancy, or limits the statutory authority and responsibility of the Board and its Chairperson at the time the vacancy occurs.

The Board nevertheless records through this Resolution its present support for an orderly succession process and its acknowledgment of Commissioner Olson's recommendation that Dave Klecka be considered.

Section 7. Selection of Successor Treasurer

Upon Commissioner Olson's resignation from the Board and the office of Treasurer, the Board of Commissioners shall select a Treasurer from among its members in accordance with Wis. Stat. §§ 33.28(4) and 33.29(3).

If Dave Klecka is duly seated as a Commissioner, he shall thereafter be eligible for consideration by the Board for selection as Treasurer.

Nothing in this Resolution constitutes the advance election or appointment of Dave Klecka as Treasurer. Selection of the successor Treasurer shall be accomplished by separate action of the Board of Commissioners at the appropriate time.

Section 8. Continuity of Financial Administration

The Treasurer, Deputy Treasurer, Chairperson, Secretary, and other persons providing administrative support to the District shall cooperate in preparing for the April 1, 2027 transition so that custody of records, financial information, account documentation, outstanding obligations, reporting responsibilities, and other necessary District information may be transferred in an orderly manner.

The Board intends that the transition occur without interruption to the District's financial operations or governmental responsibilities.

Section 9. Recognition of Service

The Board acknowledges and expresses its appreciation to Commissioner Don Olson for his service to the Tug Lake District as a Commissioner and Treasurer and for his commitment to preparing the District for an orderly transition before the conclusion of his service.

The Board particularly recognizes Commissioner Olson's efforts to transfer institutional knowledge concerning the District's finances and to assist in preparing a potential successor before his resignation becomes effective.

Section 10. Effective Date

This Resolution shall take effect immediately upon adoption by the Board of Commissioners.

ADOPTED by the Board of Commissioners of the Tug Lake District, Lincoln County, Wisconsin, this _____ day of _____, 2026.

Vote:

Ayes: _____ Nays: _____ Abstentions: _____ Absent: _____

TUG LAKE DISTRICT, Board of Commissioners

_____

Todd Nicklaus, Chairperson

_____

John Greenwood, Secretary

Attest: I hereby certify that the foregoing Resolution No. 2026-02 was duly adopted by the Board of Commissioners of the Tug Lake District at a properly noticed public meeting held on the date stated above.

_____

John Greenwood, Secretary

Date: _____

TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

RESOLUTION NO. 2026-01

A RESOLUTION ADOPTING THE FISCAL YEAR 2027 BUDGET AND LEVYING A TAX UPON TAXABLE PROPERTY WITHIN THE TUG LAKE DISTRICT

WHEREAS, the Tug Lake District is a public inland lake protection and rehabilitation district organized and operating pursuant to Chapter 33 of the Wisconsin Statutes; and

WHEREAS, pursuant to Wis. Stat. § 33.29(1)(g), the Board of Commissioners has prepared a proposed annual budget for presentation to the electors and property owners at the District's Annual Meeting; and

WHEREAS, pursuant to Wis. Stat. § 33.30(3)(b), the electors and property owners attending the Annual Meeting shall approve a budget for the coming year and may consider and vote upon amendments to the proposed budget before its approval; and

WHEREAS, pursuant to Wis. Stat. § 33.30(4)(a), the electors and property owners attending the Annual Meeting may, by majority vote, levy a tax upon all taxable property within the District to provide revenues necessary to support the approved budget; and

WHEREAS, the Board of Commissioners presented the proposed Fiscal Year 2027 Budget to the electors and property owners at the Annual Meeting held on August 29, 2026; and

WHEREAS, the proposed Fiscal Year 2027 Budget provides for total operating appropriations of $23,700, consisting of the following:

BUDGET ITEM	FY2027 APPROPRIATION
Administrative	$400
Insurance	$1,200
Professional Services	$17,500
Research	$800
Operations	$3,000
Community Building	$500
Contingency	$300
Total Operating Appropriations	**$23,700**
Capital Costs	$0
Reserve Accounts	$0

WHEREAS, the Fiscal Year 2027 Budget separately identifies Professional Services for a consultant in the amount of $17,500 as an item having a cost to the District exceeding $10,000, as required by Wis. Stat. § 33.30(3)(b); and

WHEREAS, the proposed Fiscal Year 2027 Budget anticipates financing the District's $23,700 in operating appropriations from two sources: an annual property tax levy of $14,950 upon taxable property within the District, and the application of $8,750 from District funds on hand; and

WHEREAS, based upon the latest equalized District valuation available for planning purposes, the proposed $14,950 tax levy is estimated to represent approximately 0.6410 mills, which is below the statutory limitation applicable to taxes levied for the costs of operation under Wis. Stat. § 33.30(4)(a);

NOW, THEREFORE, BE IT RESOLVED, by the electors and property owners of the Tug Lake District assembled at the duly noticed Annual Meeting of the District on August 29, 2026, as follows:

Section 1. Adoption of Fiscal Year 2027 Budget

The Fiscal Year 2027 Budget of the Tug Lake District, providing for total operating appropriations of $23,700, capital costs of $0, and reserve appropriations of $0, is hereby APPROVED AND ADOPTED, subject to any amendments approved by the electors and property owners during consideration of the budget at the Annual Meeting.

The final budget approved at the Annual Meeting shall constitute the official Fiscal Year 2027 Budget of the Tug Lake District and shall be incorporated into the official records of the District.

Section 2. Fiscal Year 2027 Property Tax Levy

Pursuant to Wis. Stat. § 33.30(4)(a), a tax in the amount of FOURTEEN THOUSAND NINE HUNDRED FIFTY DOLLARS ($14,950) is hereby LEVIED upon all taxable property located within the Tug Lake District for Fiscal Year 2027.

The revenues generated by this levy, together with the District funds applied under Section 3 of this Resolution, shall be used to finance the operating costs authorized by the Fiscal Year 2027 Budget.

Section 3. Application of District Funds on Hand

In addition to the tax levied by Section 2, the sum of EIGHT THOUSAND SEVEN HUNDRED FIFTY DOLLARS ($8,750) from District funds on hand is hereby APPROPRIATED and APPLIED to the operating costs authorized by the Fiscal Year 2027 Budget, and specifically to the Professional Services appropriation for an Administrative Coordinator consultant.

The District Treasurer is authorized and directed to apply that sum from available District funds, and to report the application in the District's financial records for Fiscal Year 2027.

The electors and property owners acknowledge that District funds on hand are a nonrecurring source of financing, that this application does not create any obligation or expectation that a like sum will be available or applied in any subsequent fiscal year, and that the financing of any continuation of the Administrative Coordinator appropriation beyond Fiscal Year 2027 is a matter for the Fiscal Year 2028 budget and levy.

Section 4. Levy Limitation

The electors and property owners find that the portion of the Fiscal Year 2027 tax levy attributable to costs of operation does not exceed the limitation of 2.5 mills of equalized valuation established by Wis. Stat. § 33.30(4)(a).

The estimated mill-equivalent rate stated in the proposed budget materials is provided for planning and informational purposes only. The actual tax effect upon individual taxable properties shall be determined using the applicable values and procedures required under Wisconsin law.

Section 5. Apportionment and Certification of Levy

The District Treasurer is authorized and directed to obtain the applicable equalized valuation information reported to the District and to apportion the Fiscal Year 2027 tax levy among the municipalities having taxable property within the District on the basis required by Wis. Stat. § 33.30(4)(a).

The Treasurer shall prepare and deliver the required certified statement of the District tax levy to the clerk of each municipality having taxable property within the District within the time prescribed by Wisconsin law for placement of the District levy upon the applicable property tax rolls.

Section 6. Administration of Approved Budget

The Board of Commissioners and officers of the Tug Lake District are authorized and directed to administer the Fiscal Year 2027 Budget, receive revenues, make expenditures, enter into authorized agreements, and undertake other fiscal and administrative actions consistent with the approved budget, Chapter 33 of the Wisconsin Statutes, and other applicable law.

Nothing in this Resolution authorizes an expenditure, indebtedness, appropriation, or other action requiring separate approval of the electors and property owners under Wisconsin law.

Section 7. Effective Date

This Resolution shall take effect immediately upon its adoption by the electors and property owners present and eligible to vote at the August 29, 2026 Annual Meeting of the Tug Lake District.

ADOPTED by the electors and property owners of the Tug Lake District, Lincoln County, Wisconsin, assembled at the Annual Meeting held this _____ day of _____, 2026.

Vote of the electors and property owners present:

Ayes: _____ Nays: _____ Abstentions: _____

TUG LAKE DISTRICT

_____

Todd Nicklaus, Chairperson, presiding at the Annual Meeting

_____

John Greenwood, Secretary

Attest: I hereby certify that the foregoing Resolution No. 2026-01 was duly adopted by the electors and property owners of the Tug Lake District at the duly noticed Annual Meeting held on the date stated above.

_____

John Greenwood, Secretary

Date: _____

TUG LAKE DISTRICT

Meeting and Grant Calendar

BOARD MEETINGS, COMMUNITY EVENTS, AND GRANT DEADLINES · 2026 THROUGH 2029

This handout lists the dates the Tug Lake District expects to meet through 2029, and the deadlines the District must hit to apply for a Wisconsin DNR Surface Water Grant. Keep it on the refrigerator. Meetings are open to the public, and every meeting is noticed in advance.

WHERE AND WHEN

Location. Basement Community Room, Incredible Bank, 3210 E Main St, Merrill, Wisconsin 54452.

By video. You may also take part in a meeting by video conference.

Agendas. Posted before each meeting on the District website at www.tuglake.com.

Board meetings begin at 9:00 a.m.

Summer Kick-Off runs 9:00 to 11:30 a.m.

Annual Meeting runs 9:00 to 11:30 a.m.

Annual Picnic follows the Annual Meeting at 1:00 p.m. the same day.

MEETING DATES

2026 REMAINING		2027		2028		2029	
Wed, Sep 30	Board · Q3	Wed, Feb 10	Board · Q1	Wed, Feb 9	Board · Q1	Wed, Feb 14	Board · Q1
Thu, Nov 5	Board · Q4	Wed, Apr 14	Board · Q2	Wed, Apr 12	Board · Q2	Wed, Apr 11	Board · Q2
These two dates are set and do not follow the second-Wednesday pattern. They complete the Board's 2026 schedule. The 2026 Annual Meeting was held Saturday, August 29.		**Sat, Jun 5**	**Summer Kick-Off**	**Sat, Jun 3**	**Summer Kick-Off**	**Sat, Jun 2**	**Summer Kick-Off**
		Wed, Jun 9	Board	Wed, Jun 14	Board	Wed, Jun 13	Board
		Wed, Jul 14	Board	Wed, Jul 12	Board	Wed, Jul 11	Board
		Wed, Aug 11	Board · Q3	Wed, Aug 9	Board · Q3	Wed, Aug 8	Board · Q3
		Sat, Aug 28	**Annual Meeting**	**Sat, Aug 26**	**Annual Meeting**	**Sat, Aug 25**	**Annual Meeting**
		Wed, Sep 8	Board	Wed, Sep 13	Board	Wed, Sep 12	Board
		Wed, Nov 10	Board · Q4	Wed, Nov 8	Board · Q4	Wed, Nov 14	Board · Q4

Bold marks a Saturday community event. **Q1** through **Q4** mark the meeting that satisfies the Board's obligation to meet in that quarter. Dates after 2026 are planned and may change; the notice for each meeting governs.

HOW THE SCHEDULE WORKS

Regular Board meetings fall on the second Wednesday of February, April, June, July, August, September, and November. That is seven meetings a year.

The Annual Meeting is the last Saturday in August. This is the meeting of electors and property owners, not a Board meeting. Residents vote on the budget and the tax levy, and elect commissioners.

The Summer Kick-Off is the first Saturday morning in June. It is a community social event, not a business meeting.

State law requires the Board to meet at least quarterly (Wis. Stat. § 33.28(6)). The February, April, August, and November meetings cover the four quarters. The Board may also meet at other times if the chairperson calls a meeting, or if three commissioners petition for one.

TUG LAKE DISTRICT

DNR Surface Water Grant Timeline

WHAT THE DISTRICT MUST DO, AND WHEN, TO APPLY FOR GRANT FUNDING

The Wisconsin Department of Natural Resources runs its Surface Water Grant program on the same schedule every year. The District plans to apply in **2027** for the **2028** cycle, and again in **2029**. Missing a date means waiting a full year.

THE ANNUAL GRANT CYCLE

WHEN	WHAT HAS TO HAPPEN
By May 1	Confirm with the DNR that the District and the lake qualify, and that public access requirements are met. This is a conversation with the DNR grant specialist and the regional biologist, not a form.
July 1	The DNR publishes the updated guide, forms, and scoring sheet for that year. The District reviews the funding cap, the cost share it must provide, and how applications are scored.
September 15	The pre-application is due. It is required, not optional. For a Management Plan Implementation grant, the District must also ask the DNR to confirm that the plan recommendation is eligible.
September–October	The DNR reviews and refines the project with the District. Scope, methods, budget, maps, letters of support, permits, and the authorizing resolution are all settled here.
November 15	The final application is due. Before it goes, the Board adopts the authorizing resolution and approves the scope, the budget, and the local match.
About February 15	The DNR announces awards.
March 15	The grant period begins. The District cannot spend grant-reimbursed money on the project before this date.

WHICH YEAR IS WHICH

2026	Planning year. Finish the Lake Management Plan and decide what project to pursue. The November Board meeting sets the strategy for the 2027 application.
2027	Application year. Eligibility check by May 1, pre-application by September 15, final application by November 15.
2028	Award and start-up year. Award announced about February 15, grant period begins March 15. The November Board meeting sets the strategy for the 2029 application.
2029	Application year. The same sequence repeats for the 2030 cycle.

TWO CAUTIONS

The dates above come from the 2026 DNR guide. The DNR can change forms, priorities, funding limits, and procedures from year to year. The District will recheck the 2027 and 2029 guidance when the DNR publishes it each July 1.

A grant is not money in hand. Applying does not guarantee an award, and an award does not cover the whole cost. The District must supply a local share, which is one reason the annual budget and tax levy matter.

Todd Nicklaus, Chairperson · Don Olson, Treasurer · John Greenwood, Secretary

Tug Lake District Board of Commissioners · Lincoln County, Wisconsin · www.tuglake.com
Questions: John Greenwood, District Secretary, 715-218-0284, johnedgreenwood@gmail.com

TUG LAKE DISTRICT NEWS

ANNUAL MEETING EDITION · AUGUST 25, 2026 · FOR PROPERTY OWNERS AND RESIDENTS

ANNUAL MEETING

The next chapter for Tug Lake

Years of study have brought the District to a decision point. The next steps are to finish the Lake Management Plan, improve how the District communicates, and get ready to seek funding for lake projects.

SAVE THE DATE

Saturday, August 29, 2026, at 9:00 a.m.

Basement Community Room, Incredible Bank, 3210 E Main St, Merrill

The annual picnic potluck follows at 1:00 p.m. at the Tug Lake public park.

WHAT ATTENDEES WILL CONSIDER

- The election of a commissioner. John Greenwood has been nominated. Further nominations may be made from the floor, and a secret ballot is held only if more than one candidate stands.
- The District financial audit report.
- The proposed FY2027 budget, along with any amendments offered at the meeting.
- A proposed $14,950 property tax levy, together with $8,750 from District funds on hand, to pay for District operations.
- The planned April 1, 2027 resignation of Commissioner/Treasurer Don Olson, and a plan for the change.
- Reports on the District's progress from commissioners and consultants.

THE BUDGET IN FOUR NUMBERS

$23,700	$14,950	$8,750	$64.10
PROPOSED FY2027 OPERATING BUDGET	PROPOSED PROPERTY TAX LEVY	FROM DISTRICT FUNDS ON HAND	ESTIMATED TAX PER $100,000 OF VALUE

IF YOU CANNOT ATTEND IN PERSON

Join online at incrediblebank.zoom.us/j/84858420485

Meeting ID 848 5842 0485 · Passcode 326907 · By phone +1 305 224 1968

Planning figures based on the latest supplied 2025 equalized District value. The amount on an individual tax bill may differ. Questions about an individual tax bill: District Treasurer Don Olson, 715-536-4731, don@the-olsons.net

COMMUNITY CAPACITY

Why the District is proposing administrative support

The proposal would add paid help for specific tasks. The Board and the voters would keep control of policy and spending.

The effort to protect Tug Lake began with the Tug Lake Task Force and continued with the Tug Lake District. Residents and volunteers have carried it. They have worked with technical experts, government agencies, university researchers, and consultants, while also running the ordinary business of a public body.

The Board believes the next 16 months will ask more of volunteers than they can reliably deliver. The Lake Management Plan must be finished and submitted for DNR review. Surveys must be prepared and distributed. The website needs substantial work. Meeting notices, records, project schedules, and grant preparation all continue at the same time.

For FY2027, the proposed budget sets aside $17,500 for an Administrative Coordinator consultant. The purpose is not to replace volunteers. It is to add skilled help where the work needs steady attention, technical administration, or experience with local government and grants.

WHAT THE FIRST YEAR WOULD PRODUCE

- Surveys of property owners and residents, with the findings organized for the Board and the community.
- Clearer and more frequent updates while the Lake Management Plan is written.
- A finished Lake Management Plan, submitted to the Wisconsin DNR for review.
- A better District website carrying lake information, public records, and project updates.
- Plainer notices and summaries explaining what District meetings will cover.
- Project planning templates, and information for homeowners on practical steps they can take.
- Support for future grant applications, deadlines, contractors, and reporting.

ACCOUNTABILITY STAYS PUBLIC

The Coordinator would report to the Tug Lake District Board of Commissioners. The Coordinator would not replace the Board and would not set District policy. Commissioners would still decide budgets, contracts, spending, and lake management.

Progress would be reported at public Board meetings. Before recommending funding for another year, the Board would review the work completed, how well the position performed, and what it cost. Each year, electors and property owners would again decide what the District pays for.

> **SKILLS THE WORK NEEDS**
>
> Experience with local government administration, public records, meeting support, grant preparation, environmental project coordination, and communicating with residents.

PUBLIC FINANCE

Understanding the proposed FY2027 budget

Paid for by a $14,950 property tax levy and $8,750 from District funds on hand.

BUDGET ITEM	AMOUNT	PURPOSE
Administrative	$400	Supplies and postage
Insurance	$1,200	District and Board liabilities
Professional services	$17,500	Administrative Coordinator consultant
Research	$800	Nutrient analyses and sampling supplies
Operations	$3,000	Monitoring buoy work
Community building	$500	Training and picnic
Contingency	$300	Unanticipated operating costs
Total	**$23,700**	**Proposed FY2027 budget**

The budget has no capital costs and no reserve. Electors and property owners who attend may amend it before voting. Against the District's equalized value of $23,323,062, the proposed levy is 0.6410 mills, or about $64.10 for every $100,000 of value. The FY2026 levy was $15,000, so the tax is close to flat. These are planning estimates, not the figure on your tax bill.

Half of the $17,500 Coordinator cost comes from the levy and half from funds on hand, which are a one-time source. Wisconsin law requires the budget to name any single item costing more than $10,000, which is why professional services appears on its own line.

DISTRICT LEADERSHIP

Preparing for leadership changes

A commissioner seat is up for election, and District Secretary John Greenwood has been nominated for another term. A secret ballot is held only if more than one candidate stands. Residents interested in serving may put their own names forward, and nominations may also be made from the floor at the meeting. You must attend to vote, because absentee ballots and proxies are not permitted.

Commissioner/Treasurer Don Olson intends to resign from both positions on April 1, 2027. Under a proposed plan, Dave Klecka would be named Deputy Treasurer for training, a title that would not make him a commissioner or the statutory treasurer and would not let him authorize District funds.

Any eligible District resident may ask to be considered for the seat. What the plan adds is time: Don Olson would spend the months before April 2027 training Dave Klecka on the District's budgets, accounting, tax levies, banking, and grant reporting, keeping that knowledge in place.

Don Olson has given the District many years of service. If you see him, please thank him.

WATER QUALITY

What is the problem with blue-green algae?

Blue-green algae are unpleasant to look at. The larger problem is that some of them make a toxin, and Tug Lake has measured it.

Blue-green algae are not really algae. They are bacteria, called cyanobacteria, and they have lived in lakes a very long time. Some kinds produce toxins. A severe bloom in the summer of 2016 brought strong odors and spoiled the lake for swimming and boating. That bloom is what prompted the District's first study.

Testing here has focused on microcystin, a toxin that affects the liver. In 2019 the United States Environmental Protection Agency set a recreational limit of 8 micrograms per liter. That is the number the District measures against. In 2017, 34 percent of samples at the deep hole were above it. In 2018, every sampling day was well below it. In 2022, one sample came back above 500. The risk is occasional rather than constant, so a season's average describes it poorly.

> **WHERE YOU ARE ON THE LAKE MATTERS**
>
> In 2025, samples from the deep hole stayed near 1 microgram per liter, below the limit. Samples taken in a shoreline bloom the same season measured above 500. A safe reading at the monitoring buoy says little about the water at your dock.

Dr. Todd Miller's 2018 report recommends two practical steps: buy strip test kits so volunteers can screen for microcystin, and stay out of the water during a bloom.

WATER QUALITY

How an alum treatment could help Tug Lake

Alum can lock up phosphorus stored in lake sediment. One tool in a larger strategy, not a cure.

One possible future project is an alum treatment, designed to cut the phosphorus that feeds blue-green algae. Alum is the common name for aluminum sulfate. In water it forms a soft material called floc, which binds to phosphorus and settles. On the lake bottom it can trap phosphorus and keep it away from algae.

If internal loading is a large part of the problem, reducing it could mean fewer blooms and clearer water. The Wisconsin DNR reports that alum treatments can remain effective for several years, though results vary. Alum would not end every bloom, because weather, runoff, and phosphorus still washing in from the land all affect how much algae grows.

Any treatment would have to match the lake's chemistry, depth, and sediment, and may need buffering and testing. No alum project should be described as guaranteed. Design, environmental review, permits, funding, and public decisions would all come first.

Source: Wisconsin Department of Natural Resources, Alum Chemical Fact Sheet, December 2022.

LAKE MANAGEMENT

From study to action

Five years of water testing have made the problem clearer. The next phase is to finish the plan and get projects ready for funding.

For five years, residents, commissioners, volunteers, university researchers, and agency partners have studied the lake to learn what causes blue-green algae blooms.

The work looked at phosphorus from two directions. External phosphorus washes in from the land around the lake. Internal phosphorus builds up in the mud on the lake bottom and moves back into the water when oxygen near the bottom runs low. Phosphorus matters because it usually controls how much algae a Wisconsin lake can grow.

The next task is to finish the Tug Lake Management Plan and send it to the Wisconsin Department of Natural Resources for review. The District also plans to survey property owners about their concerns and their ideas, and to improve its website so residents can find test results and project updates.

RESIDENT SURVEY

Tell the District what you think

Electors should expect to receive a survey. Make sure your contact information is up to date.

The District wants to know what you value about Tug Lake and what you think should happen next. Results will shape priorities in the Lake Management Plan. A draft will be presented at the Annual Meeting on August 29, so come and tell the Board what it should ask.

WHO IS HELPING

Buzz Sorge
BUZZ SORGE CONSULTING LLC
Retired Wisconsin DNR lake management planner. Leads the technical work on the Lake Management Plan.

Daniel Guild
LGMP
Municipal administration and public budgeting. Supports the plan, prepares the financial analysis, and develops resident communications.

Sara Guild
LGMP
Executive Director, Lincoln County Economic Development Corporation. Works on grants and engagement, and assists with proofreading and minutes.

Both firms are contractors rather than District staff.

Todd Nicklaus, Chairperson · 715-571-7011
Don Olson, Treasurer · 715-536-4731
John Greenwood, Secretary · 715-218-0284
TUG LAKE DISTRICT BOARD OF COMMISSIONERS
Lincoln County, Wisconsin · www.tuglake.com · Questions: 715-218-0284