VILLAGE OF NORTH PRAIRIE
VILLAGE BOARD MEETING – NOTICE & AGENDA
August 12, 2026 – 6:00 p.m.
130 N Harrison St., North Prairie, WI

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Confirmation of Proper Notice of Meeting
5. Virtual presentation by Bauman Association of the 2025 Financial Audit
6. Public Comment: (No official action will be taken under Public Comment). Note: Comments should be limited to 3 minutes per resident. Please state your name before speaking.
7. Department and Committee Reports
    a. Administrator/Clerk/Treasurer
    b. Building Inspector
    c. DPW Supervisor
    d. Kettle Moraine Fire District
    e. Police Dept/Sheriff
    f. President
    g. Public Works
    h. Public Safety
    i. Communication and Personnel
    j. Finance
8. Consent Agenda - All items listed under the Consent Agenda will be approved in one motion without discussion unless any Board member requests that the item be removed for individual discussion and possible action. Any item(s) so removed shall be considered individually prior to consideration of any New Business Agenda items in the same order in which they were originally listed in the Consent Agenda.
    a. Approval of July 9, 2026, Village Board meeting minutes
    b. Approve payment of the payroll and bills for the period July 1, 2026, through July 30, 2026, per the report submitted by the Village Administrator/Clerk/Treasurer
    c. Lion's Club application for the Class B liquor license for the Harvest Fest event on Sept. 18, 19, 20, 2026.
    d. Sky Dealer Group, LLC application for a Class B – Beer only license to serve beer only in the deli seating area of North Prairie Market, 102 E State Rd., North Prairie, WI, owner Rajwinder Singh, agent Sukhdeep Garcha.
    e. Operator/Bartenders License for Harvest Fest event: Stephen B. Hollister, Linda M. Hollister, Sherrie L. Erbs, Erin Hardaker, and Daniel J. Miresse; for the Broadlands: Jadyn Kreuser
9. Unfinished Business
    a. Consideration of Ordinance 2026-07 – Loading Zone-No Parking
    b. Consideration of Intermunicipal Agreement regarding the Kettle Moraine Fire District
    c. North Prairie Police Department
10. New Business
    a. Consideration of 2025 Financial Audit from Bauman Associates
    b. Consideration of Bill of Sale and Dedication of Public Improvements – The Glen at the Broadlands
    c. Consideration of Harvest Fest Agreement
    d. Consideration of Wolverine Fireworks contract for 2026 Harvest Fest fireworks display
    e. Consideration of Wm. Majors proposal for Diamond Mix at small field in Veteran's Park
    f. Consideration of proposals for crack filling and mastic
    g. Consideration of Public Safety Basic Hardware Maintenance Agreement for 2027-2030.
    h. Consideration of Soccer Field Usage Agreement with Legacy-Mukwonago

11. Announcements
The following individuals will be given the opportunity to make announcements at the meeting about (i) actions taken since the previous Village Board meeting, (ii) future Village activities and (iii) communications received from citizens. These matters will not be discussed or acted on, and Board members shall not comment on matters announced by others. Referrals may be made to committees and/or individuals.
    a. Village President
    b. Trustee Samuels
    c. Trustee Schroeder
    d. Trustee Harmann
    e. Trustee Hall
    f. Administrator/Clerk/Treasurer Etten
12. Adjournment

Published and Posted: ____________

It is possible that members or possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting(s) other than the governmental body specially referred to above in this notice. 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, please contact the Village Office at 262-392-2271.

VILLAGE OF NORTH PRAIRIE
Board Report – August 12, 2026
from the Village Administrator/Clerk/Treasurer

Administrator/Clerk/Treasurer's Office:

- Tracy will be out of the office during the last week of August.

Financial Reports:

July - 2026

Work In Progress:

- Update the employee handbook and policies
- Update job descriptions for board review and adoption
- Review current website and ADA compliance standards in the 2027 budget planning purposes
- RFP for rewrite of Zoning Code for consideration in the 2027 budget planning purposes
- RFP for Comprehensive Plan for consideration in the 2027 budget planning purposes

Reminders:

Committee Agendas: Please email agendas and supporting documentation to the Administrator/Clerk/Treasurer the **FRIDAY PRIOR to your scheduled meeting** **and** **no later than three days before** **the scheduled meeting times** to ensure time for editing and proper notice and publication of said meeting.

Respectfully submitted by:
Evelyn Etten
Administrator/Clerk/Treasurer
August 3, 2026

Village of North Prairie
General Fund
Statement of Revenues Compared to Budget
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year To Date	Budget	Variance
Taxes					
10-41110	PROPERTY TAX	806,454.00	806,454.00	$ 806,454.00	0.00
10-41161	MANAGED FOREST LAN	11.00	11.00	350.00	(339.00)
		806,465.00	806,465.00	806,804.00	(339.00)
Intergovernmental					
10-43216	KMFD - REIMBURSE UTIL	5,282.15	5,282.15	8,000.00	(2,717.85)
10-43410	STATE SHARED REVENU	0.00	0.00	108,158.00	(108,158.00)
10-43411	EXEMPT COMPUTER AID	0.00	0.00	2,640.00	(2,640.00)
10-43412	PERSONAL PROPERTY AI	6,546.35	6,546.35	6,546.00	0.35
10-43420	FIRE INSURANCE DUES	17,124.78	17,124.78	16,223.00	901.78
10-43520	PUBLIC SAFETY GRANT	600.00	600.00	2,000.00	(1,400.00)
10-43521	POLICE TRAINING AIDS	0.00	0.00	750.00	(750.00)
10-43529	PUBLIC SAFETY AIDS	0.00	0.00	500.00	(500.00)
10-43531	TRANSPORTATION AIDS	37,513.17	37,513.17	50,047.00	(12,533.83)
10-43545	RECYCLING GRANTS	5,403.13	5,403.13	5,403.00	0.13
10-43791	VIDEO SERVICE PROVID	0.00	0.00	5,466.00	(5,466.00)
		72,469.58	72,469.58	205,733.00	(133,263.42)
Regulation and Compliance					
10-44100	LIQUIOR/TOBACCO LICE	2,940.00	2,940.00	1,850.00	1,090.00
10-44101	CABLE FRANCHISE FEES	8,272.42	8,272.42	27,000.00	(18,727.58)
10-44200	ANIMAL LICENSES	1,394.09	1,394.09	1,400.00	(5.91)
10-44201	BARTENDER/OPER. LICE	300.00	300.00	1,000.00	(700.00)
10-44300	BUILDING PERMITS	16,111.06	16,111.06	35,000.00	(18,888.94)
10-44303	OTHER PERMITS	4,705.00	4,705.00	10,500.00	(5,795.00)
		33,722.57	33,722.57	76,750.00	(43,027.43)
Charges for Services					
10-45100	COURT FINES	4,857.11	4,857.11	21,188.00	(16,330.89)
10-46100	PUBLICATION FEES	240.10	240.10	250.00	(9.90)
10-46101	ENGINEERING FEES REI	0.00	0.00	3,000.00	(3,000.00)
10-46102	LEGAL FEES REIMBURSE	0.00	0.00	5,000.00	(5,000.00)
10-46103	SPEC ASSESSMENT LTRS	925.00	925.00	1,200.00	(275.00)
10-46104	PARKING TICKETS	151.75	151.75	0.00	151.75
10-46105	BACKGROUND CKS	260.00	260.00	700.00	(440.00)
10-46106	PLANNING FEES REIMBU	0.00	0.00	500.00	(500.00)
10-46109	MISC CHARGES FOR SER	60.00	60.00	500.00	(440.00)
10-46290	PROPERTY CLEANUP	0.00	0.00	250.00	(250.00)
10-46324	HIGHWAY SERVICES	1,460.70	1,460.70	0.00	1,460.70
10-46325	HOUSE NUMBERS	0.00	0.00	120.00	(120.00)
10-46720	PARK FEES	1,350.00	1,350.00	1,200.00	150.00
10-46721	HARVEST FEST - FIREWO	0.00	0.00	5,000.00	(5,000.00)
10-46750	BASEBALL PROGRAM	2,405.00	2,405.00	2,760.00	(355.00)
10-47320	HWY - SERVICES & SNO	560.00	560.00	2,800.00	(2,240.00)
10-47322	SHARED MUNI. COURT C	0.00	0.00	37,931.00	(37,931.00)
		12,269.66	12,269.66	82,399.00	(70,129.34)
Interest					
10-48110	INTEREST ON INVESTME	21,533.77	21,533.77	30,000.00	(8,466.23)

Village of North Prairie
General Fund
Statement of Revenues Compared to Budget
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

Current Month	Year To Date	Budget	Variance
21,533.77	21,533.77	30,000.00	(8,466.23)

Village of North Prairie
General Fund
Statement of Revenues Compared to Budget
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year To Date	Budget	Variance
Miscellaneous					
10-48200	VILLAGE HALL RENTAL	3,400.00	3,400.00	6,200.00	(2,800.00)
10-48301	SALE OF ASSETS	22,863.00	22,863.00	100.00	22,763.00
10-48450	INSURANCE DIVIDENDS	481.00	481.00	600.00	(119.00)
10-48500	DONATIONS	578.41	578.41	250.00	328.41
10-48503	DONATIONS - POLICE	0.00	0.00	350.00	(350.00)
10-48900	SALE OF WATER	15,960.00	15,960.00	32,000.00	(16,040.00)
10-48999	MISCELLANEOUS	0.00	0.00	100.00	(100.00)
		43,282.41	43,282.41	39,600.00	3,682.41

Village of North Prairie
General Fund
Statement of Revenues Compared to Budget
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year To Date	Budget	Variance
Other Financing Sources					
10-49100	PROCEED OF LONG-TER	527,500.00	527,500.00	527,500.00	0.00
		527,500.00	527,500.00	527,500.00	0.00
	Total Revenues	**1,517,242.99**	**1,517,242.99**	**$ 1,768,786.00**	**(251,543.01)**

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year to Date	Budget	Variance
General Government					
Village Board					
10-51100-100	VILLAGE BOARD SALARI	14,592.67	14,592.67	14,800.00	207.33
10-51100-130	SOCIAL SECURITY	1,118.25	1,118.25	1,132.00	13.75
10-51100-310	LEAGUE MEMBERSHIP	0.00	0.00	1,713.00	1,713.00
10-51100-321	MEETINGS AND SEMINA	70.00	70.00	500.00	430.00
		15,780.92	15,780.92	18,145.00	2,364.08
Municipal Justice					
10-51200-100	MUNICIPAL JUSTICE SAL	4,500.00	4,500.00	6,000.00	1,500.00
10-51200-120	MUNICIPAL COURT CLER	4,809.07	4,809.07	12,600.00	7,790.93
10-51200-125	ASSISTANT CLERK	2,776.33	2,776.33	4,160.00	1,383.67
10-51200-126	TEMPORARY HELP - BAL	420.60	420.60	1,200.00	779.40
10-51200-127	VNP - STAFFING	0.00	0.00	3,600.00	3,600.00
10-51200-130	SOCIAL SECURITY	924.54	924.54	2,500.00	1,575.46
10-51200-220	UTILITIES RENT & MAIN	292.19	292.19	5,750.00	5,457.81
10-51200-310	SUPPLIES AND EXPENSE	156.00	156.00	2,000.00	1,844.00
10-51200-322	EDUCATION AND TRAINI	800.00	800.00	1,500.00	700.00
10-51200-326	DUES AND SUBSCRIPTIO	62.99	62.99	100.00	37.01
10-51200-327	COMPUTER EXPENSES	1,200.00	1,200.00	1,200.00	0.00
10-51200-328	BONDS & VISITING JUDG	0.00	0.00	100.00	100.00
10-51200-810	NEW EQUIPMENT	0.00	0.00	1,000.00	1,000.00
		15,941.72	15,941.72	41,710.00	25,768.28
Legal					
10-51300-210	LEGAL COUNSEL	8,032.65	8,032.65	15,530.00	7,497.35
10-51300-211	LEGAL COUNSEL-REIMB	4,620.40	4,620.40	5,000.00	379.60
10-51300-212	MUNICIPAL COURT	765.30	765.30	3,500.00	2,734.70
		13,418.35	13,418.35	24,030.00	10,611.65
Clerk/Treasurer					
10-51420-100	CLERK/TREASURER SAL	54,750.00	54,750.00	94,500.00	39,750.00
10-51420-110	DEPUTY CLERK	9,965.00	9,965.00	18,180.00	8,215.00
10-51420-130	SOCIAL SECURITY	5,119.39	5,119.39	8,620.00	3,500.61
10-51420-131	HEALTH INSURANCE	3,817.50	3,817.50	6,615.00	2,797.50
10-51420-135	RETIREMENT BENEFIT	3,984.29	3,984.29	6,804.00	2,819.71
10-51420-137	FTE INSURANCES	243.25	243.25	500.00	256.75
10-51420-200	DATA PROCESSING	2,954.57	2,954.57	5,000.00	2,045.43
10-51420-202	DOJ - BACKGROUND CKS	287.00	287.00	700.00	413.00
10-51420-233	OFFICE EQUIPMENT MAI	1,827.43	1,827.43	2,200.00	372.57
10-51420-310	OFFICE SUPPLIES	3,523.34	3,523.34	4,800.00	1,276.66
10-51420-315	WEB SITE DEVELOPMEN	0.00	0.00	1,000.00	1,000.00
10-51420-320	PUBLICATION FEES	804.91	804.91	1,200.00	395.09
10-51420-325	TRAINING	0.00	0.00	500.00	500.00
10-51420-328	MILEAGE	121.80	121.80	500.00	378.20
		87,398.48	87,398.48	151,119.00	63,720.52
Elections					
10-51440-100	POLL WORKERS	1,528.50	1,528.50	4,500.00	2,971.50
10-51440-130	SOCIAL SECURITY	17.67	17.67	100.00	82.33
10-51440-310	SUPPLIES AND EXPENSE	991.21	991.21	2,500.00	1,508.79
10-51440-349	SUPPLIES AND EXPENSE	38.43	38.43	0.00	(38.43)
		2,575.81	2,575.81	7,100.00	4,524.19

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year to Date	Budget	Variance
Accounting					
10-51510-211	AUDIT	0.00	0.00	17,000.00	17,000.00
10-51510-212	SPECIAL ACCOUNTING	900.00	900.00	10,000.00	9,100.00
10-51510-213	CONTRACTED SRVS - AC	850.00	850.00	4,801.00	3,951.00
		1,750.00	1,750.00	31,801.00	30,051.00

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year to Date	Budget	Variance
Assessor					
10-51530-100	CONTRACTED SERVICES	7,000.00	7,000.00	12,000.00	5,000.00
10-51530-105	MANUFACTURING ASSE	0.00	0.00	700.00	700.00
10-51530-115	BOARD OF REVIEW	0.00	0.00	125.00	125.00
10-51530-390	REVALUATION	38,761.46	38,761.46	42,500.00	3,738.54
		45,761.46	45,761.46	55,325.00	9,563.54
Village Hall					
10-51600-201	QSEHRA - ADMIN	600.00	600.00	0.00	(600.00)
10-51600-220	NATURAL GAS	2,094.83	2,094.83	2,500.00	405.17
10-51600-221	ELECTRICITY	3,090.31	3,090.31	6,500.00	3,409.69
10-51600-222	TELEPHONE	2,208.81	2,208.81	2,000.00	(208.81)
10-51600-223	WATER	125.00	125.00	250.00	125.00
10-51600-233	REPAIRS & MAINTENAN	1,749.12	1,749.12	5,000.00	3,250.88
10-51600-234	BLDGS. & GROUNDS MAI	139.22	139.22	0.00	(139.22)
10-51600-239	MISC. - BANK FEES	36.00	36.00	200.00	164.00
10-51600-310	SUPPLIES AND EXPENSE	1,537.70	1,537.70	5,000.00	3,462.30
		11,580.99	11,580.99	21,450.00	9,869.01
Insurance					
10-51930-510	INSURANCE	27,343.00	27,343.00	35,314.00	7,971.00
		27,343.00	27,343.00	35,314.00	7,971.00
Other General Government					
10-51980-340	HARVEST FEST FIREWOR	0.00	0.00	5,000.00	5,000.00
10-51980-349	MISC. EXPENSES	59.00	59.00	101.00	42.00
		59.00	59.00	5,101.00	5,042.00

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year to Date	Budget	Variance
Total General Government					
		221,609.73	221,609.73	391,095.00	169,485.27
Public Safety					
Police					
10-52100-100	SALARIES - PATROL	27,770.25	27,770.25	78,000.00	50,229.75
10-52100-110	SALARIES - ADMIN	17,231.75	17,231.75	52,000.00	34,768.25
10-52100-130	SOCIAL SECURITY	3,405.04	3,405.04	9,945.00	6,539.96
10-52100-222	TELEPHONE	1,527.08	1,527.08	2,800.00	1,272.92
10-52100-231	SQUAD REPAIRS AND M	585.71	585.71	1,000.00	414.29
10-52100-310	OFFICE SUPPLIES - ADMI	311.46	311.46	1,800.00	1,488.54
10-52100-322	TRAINING	91.43	91.43	1,400.00	1,308.57
10-52100-323	CERTIFICATION	0.00	0.00	82.00	82.00
10-52100-325	RANGE QUALIFICATIONS	0.00	0.00	800.00	800.00
10-52100-326	DUES AND SUBSCRIPTIO	1,191.81	1,191.81	775.00	(416.81)
10-52100-340	SUPPLIES & EXPENSE - P	927.07	927.07	6,081.00	5,153.93
10-52100-341	UNIFORMS	0.00	0.00	1,500.00	1,500.00
10-52100-342	RADIO	5,135.57	5,135.57	5,100.00	(35.57)
10-52100-343	GASOLINE	535.42	535.42	3,000.00	2,464.58
10-52100-349	MISCELLANEOUS	197.99	197.99	500.00	302.01
10-52100-810	NEW EQUIPMENT	3,435.00	3,435.00	0.00	(3,435.00)
		62,345.58	62,345.58	164,783.00	102,437.42
Fire and Rescue					
10-52200-220	UTILITIES	8,477.50	8,477.50	10,000.00	1,522.50
10-52200-234	BUILDING & GROUNDS	145.77	145.77	1,500.00	1,354.23
10-52200-299	CONTRACTED SERVICES	227,638.00	227,638.00	303,544.00	75,906.00
10-52200-300	FIRE DUES - 2%	17,124.78	17,124.78	16,223.00	(901.78)
		253,386.05	253,386.05	331,267.00	77,880.95
Inspection					
10-52400-120	INSPECTION FEES	13,733.49	13,733.49	29,750.00	16,016.51
10-52400-340	SUPPLIES AND EXPENSE	96.93	96.93	150.00	53.07
		13,830.42	13,830.42	29,900.00	16,069.58
Total Public Safety					
		329,562.05	329,562.05	525,950.00	196,387.95
Highway and Transportation					
Operations and Maintenance					
10-53311-100	FULL-TIME	21,875.00	21,875.00	37,500.00	15,625.00
10-53311-110	PART-TIME	2,022.26	2,022.26	3,000.00	977.74
10-53311-130	SOCIAL SECURITY	3,939.74	3,939.74	3,098.00	(841.74)
10-53311-131	HEALTH INSURANCE	6,326.85	6,326.85	2,625.00	(3,701.85)
10-53311-135	RETIREMENT BENEFIT	2,700.00	2,700.00	2,700.00	0.00
10-53311-137	FTE INSURANCES	614.88	614.88	500.00	(114.88)
10-53311-343	FUEL	1,645.58	1,645.58	2,510.00	864.42
10-53311-344	VEHICLE MAINTENANCE	2,576.27	2,576.27	6,000.00	3,423.73
10-53311-349	SUPPLIES AND EXPENSE	492.13	492.13	3,000.00	2,507.87
10-53311-370	ROAD REPAIRS AND MAI	800.93	800.93	2,500.00	1,699.07
10-53311-371	ROAD SIGNS AND MARKI	0.00	0.00	600.00	600.00
10-53311-372	SNOW AND ICE CONTRO	10,598.93	10,598.93	17,281.00	6,682.07
10-53420-221	STREET LIGHTING	8,787.96	8,787.96	13,500.00	4,712.04
		62,380.53	62,380.53	94,814.00	32,433.47

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

	Current Month	Year to Date	Budget	Variance
	0.00	0.00	0.00	0.00
Sanitation and Social Services				
Refuse Disposal				
10-53620-290 REFUSE DISPOSAL	70,726.30	70,726.30	121,158.00	50,431.70
	70,726.30	70,726.30	121,158.00	50,431.70

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General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
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		Current Month	Year to Date	Budget	Variance
Recycling					
10-53635-290	RECYCLING GRANT EXP	30,183.98	30,183.98	51,707.00	21,523.02
10-53635-291	RECYCLING - ADVERTISI	0.00	0.00	450.00	450.00
		30,183.98	30,183.98	52,157.00	21,973.02
Weed Control					
		0.00	0.00	0.00	0.00
Water System Maintenance					
10-52250-237	PUMP HOUSE	10,611.33	10,611.33	1,200.00	(9,411.33)
		10,611.33	10,611.33	1,200.00	(9,411.33)
Animal Control					
10-54100-290	ANIMAL IMPOUNDING F	1,340.59	1,340.59	1,200.00	(140.59)
		1,340.59	1,340.59	1,200.00	(140.59)
Civic Pride					
10-56700-290	CIVIC PRIDE	40.00	40.00	75.00	35.00
		40.00	40.00	75.00	35.00
Service to Aging					
		0.00	0.00	0.00	0.00
Total Sanitation & Social Services					
		175,282.73	175,282.73	270,604.00	95,321.27
Parks and Recreation					
Parks					
10-55200-100	FULL-TIME	21,875.00	21,875.00	37,500.00	15,625.00
10-55200-110	PART-TIME	2,769.60	2,769.60	5,837.00	3,067.40
10-55200-130	SOCIAL SECURITY	240.66	240.66	3,315.00	3,074.34
10-55200-131	HEALTH INSURANCE	3,051.84	3,051.84	2,625.00	(426.84)
10-55200-135	RETIREMENT BENEIFT	67.09	67.09	2,700.00	2,632.91
10-55200-220	UTILITIES	2,279.61	2,279.61	3,400.00	1,120.39
10-55200-232	EQUIPMENT MAINTENA	3,487.24	3,487.24	4,000.00	512.76
10-55200-234	BLDG AND GROUNDS M	2,181.71	2,181.71	17,800.00	15,618.29
10-55200-340	SUPPLIES AND EXPENSE	431.53	431.53	2,250.00	1,818.47
10-55200-343	GASOLINE	1,643.26	1,643.26	2,510.00	866.74
10-55200-349	MISCELLANEOUS	476.18	476.18	0.00	(476.18)
		38,503.72	38,503.72	81,937.00	43,433.28
Recreation					
10-55300-340	SUPPLIES AND EXPENSE	519.00	519.00	0.00	(519.00)
		519.00	519.00	0.00	(519.00)
Total Parks & Recreation					
		39,022.72	39,022.72	81,937.00	42,914.28
Conservation and Development					
10-56300-100	SALARIES - PLAN COMM	800.00	800.00	1,200.00	400.00

Village of North Prairie
General Fund - Statement of Expenditures
For the Seven Months Ending July 31, 2026
Date Printed: August 6, 2026

		Current Month	Year to Date	Budget	Variance
10-56900-213	ENGINEERING FEES	0.00	0.00	2,000.00	2,000.00
10-56900-214	ENGINEERING FEES-REI	2,948.18	2,948.18	3,000.00	51.82
10-56900-215	NR 216 COMPLIANCE	8,098.00	8,098.00	7,000.00	(1,098.00)
10-56900-216	PLANNER FEES	0.00	0.00	500.00	500.00
10-56900-217	PLANNER FEES-REIMBU	0.00	0.00	500.00	500.00
		11,846.18	11,846.18	14,200.00	2,353.82
Unclassified					
		0.00	0.00	0.00	0.00
Capital Outlays					
10-53311-820	CAPITAL OUTLAY-HIGH	0.00	0.00	485,000.00	485,000.00
		0.00	0.00	485,000.00	485,000.00
	Total Expenses	**777,323.41**	**777,323.41**	**1,768,786.00**	**991,462.59**

Village of North Prairie - Building Permits 2026

Permit #	Tax Key	Date	Address	Street	Owner	Contractor	Description	Amount	Type
✓ B26088	1569 989 002	7/8/26	467	Dable Rd	Price	Canfield Bldgs	NSF	$1,913.10	Bldg
✓ ER26089	1569 989 002	7/8/26	467	Dable Rd	Price	Canfield Bldgs	nsf-erosion	$205.00	Erosion
✓ C26090	1569 989 002	7/8/26	467	Dable Rd	Price	Canfield Bldgs	nsf-driveway	$100.00	Culvert
✓ P26091	1569 989 002	7/8/26	467	Dable Rd	Price	Canfield Bldgs	nsf-plbg	$493.96	Plbg
✓ B26092	1568 003	7/8/26	205	Karin Dr	Cocking	Kroll Construction	base. buildout	$464.64	Bldg
✓ E26093	1563 031	7/13/26	109	Eagles lookout	Bantz	By owner	basement buildout 1337sf	$141.00	Elect
✓ H26094	1563 031	7/13/26	109	Eagles lookout	Bantz	By owner	basement buildout 1337sf	$90.00	HVAC
✓ B26095	1567 895 003	7/13/26	302	E. State Rd	Serby Properties,LLC	By Owner	raze dwelling	$262.00	Bldg
✓ P26096	1568 003	7/21/26	205	Karin Dr	Cocking	Seider Plbg	base. buildout	$135.00	Plbg
✓ E26097	1568 003	7/21/26	205	Karin Dr	Cocking	Great Lakes Services llc	base. buildout	$121.00	Elect
✓ B26098	1564 919	7/21/26	212	W State Rd	Dragotta	Lemke Fence	5ft fence rear yard	$50.00	Bldg
✓ B26099	1563 994 007	7/28/26	157/159	Lahinch Loop	The glen at the broadlands LLC	Cornerstone	NTF condo	$2,687.32	Bldg
✓ P26100	1563 994 007	7/28/26	157/159	Lahinch Loop	The glen at the broadlands LLC	Schubert	NTF condo-plbg	$729.72	Plbg
✓ H26101	1563 994 007	7/28/26	157/159	Lahinch Loop	The glen at the broadlands LLC	Interstate	NTF condo-hvac	$729.72	HVAC
✓ E26102	1563 994 007	7/28/26	157/159	Lahinch Loop	The glen at the broadlands LLC	alliance	NTF condo-elect	$729.72	Elect
✓ E26103	1568 191	7/24/26	102	Heather Dr	Mcadams	kettle moraine	a/c replacement	$65.00	Elect
✓ H26104	1568 191	7/24/26	102	Heather Dr	Mcadams	kettle moraine	a/c replacement	$70.00	HVAC
✓ E26105	1571 008	7/24/26	205	S Oakridge Dr	Oritz	Elect Tech	replace bathroom fan	$65.00	Elect
✓ B26106	1568 119	7/24/26	423	prairie view Dr	Eischen	Makofski	10x14 gazebo on concrete	$65.00	Bldg
✓ P26107	1564 058	7/27/26	306	N arlington ave	Hollister	JM plumbing	Kitchen remodel	$65.00	Plbg
✓ E26108	1567 980	7/27/26	112	N Harrison St	Gemmel	Home back up systems	generator install 22kw	$121.00	Elect
✓ E26109	1563 079	7/27/26	307	cypress point	skowronek	JM electrical	wiring AC	$65.00	Elect
✓ B26110	1563 086	7/27/26	310	muirfield circ	jaekle	platinum decking	rooftop deck replacement	$190.00	Bldg
✓ B26112	TBD	7/28/26	113	augusta way	The glen at the broadlands LLC	Cornerstone	base. buildout	$315.92	Bldg
✓ B26113	TBD	7/28/26	111	augusta way	The glen at the broadlands LLC	Cornerstone	base. buildout	$315.92	Bldg
						July Building Permits Totals		**$10,190.02**	

JULY 2026 - DAILY DUTIES - RICK REED

7/1/26 7/2/26 VACTION DAY

7/3/26 HOLIDAY

7/6/26 VACTION DAY but called in cause there was a baseball game playoff . Matt could not do the set up he was not available so I came in and got the field mowed dragged chalked and line. Took me 3 hours that I will add back to my vacation time.

7/7/26 VACTION DAY

7/8/26 BACK FROM VACTION. Check emails clean up in shop checked garbage at parks. Mowed pond area then mowed between pond and Prairie village park also trimmed trees back to make mowing easier. Mowed water tower , mowed and trimmed at Danford and Fairview grass was 2 feet high. Fixed light out on the black trailer.

7/9/26 check emails made storage container for gas and oil cans when in back of truck. Checked parks for trash. Trimmed and cleaned up corner of Prairie view and Austin cattails and weeds blocking line of sight. Cleaned up corner of Karin and Corby north east corner blocking line of sight. Cleaned up cattails on corner of Prairie view and Karin again cattails blocking line of sight. Got a call from Evie and Donna about a tree hanging over in the road at Nickerson property it was a big branch and some smaller ones I went back got chain saws straps and removed all the branches to were its safe and no tall trucks will hit them then cut up branches and removed.

7/10/26 check emails go over quotes on all 4 brands of tractors . worked on 3 line trimmers that would not start. Got them all going one still starts very hard. Went over to Prairie view drive and Oakwood to clean and cut culverts on both sides of street. Went to Vets park to mow both baseball diamond and to get big diamond ready for game tonight. Replaced light bulb on flag at Vets park.

7/11/26 paint lines on hard ball diamond for Pythons game and change garbage out.

7/12/26 Vets park to drag field for Legacy baseball.

7/13/26 check emails loaded up equipment got fuel then up to Broadlands to cut and trim upper and low then over to Prairie Village to cut and trim

7/14/26 check emails blow out mower deck radiator and hydro pump grease all fittings add oil. Washed and cleaned up Kubota now that Baseball season is done. Head out to mow hwy 59 and corner lot on hwy 59 and hwy E. Then mow the water trust

7/15/26 check emails work on equipment had a meeting Donna changed and moved dog waste bag stations Village park and Broadlands. Loaded p mower and trimmer cut the Village property on Prairie view drive 10 feet back off road way also cleaned up the culvert on that side of the road.

7/16/26 check emails clean at trash at parks meet with Donna and Dennis for water leak at ~~Klatt house repaired 2 leaks there still 1 more parts will be in on Monday and it will be fixed.~~

7/20/26 check emails mixed up weed killer for sprayer headed to parks to spay all baseball fields. Went to Reinders to pick up parts for the Klatt house leak and also to Menards for other parts that were much cheaper than Reinders . Back to Klatt house area to repair all 3 leaks and replace sprinkler valve. Still have one more leak cause the hose Dennis left me was no good back to Menards to pick up sprinkler hose. Klatt house leak is all repaired.

7/21/26 Back to ball diamonds to spray again to kill the weeds in the infield. Spent the day at Village hall building to tear off facia and sofit on southeast corner of building to repair the rotten wood underneath the tin,also put a new shingle on Pavilion were the kids went up on the roof.

7/22/26 check emails get barricades and chain to close off entrance to vets park. Picked up trash from all parks came back got Kubota and hydraulic drag and work on all 5 baseball fields to control weeds. Then over to Vets park to work on over hanging tree branches over the Pavilion cut down and hauled away. Grab tractor head to Village park to get rip rap stone in were bridge is getting built this weekend.

7/23/26 check emails rounded up paint stuff to paint trim on concession stand at Vets park. Could not find matching paint so I got a gallon at ace hardware. Scaped old peeling paint off then repainted. Came back to load up saws to start trimming low branches at Vets park then remove them all. Got tractor and cleaned up all the piles of stuff piled up behind hardball diamond.

7/24/26 check emails check trash at parks did service check on zero turn blow out radiator check fluids. Mowed fire dept clean up some in shop. Loaded up chain saws went to Vets park to cut more branched loaded up and dispose . Meeting Chuck the electrician to go over things at Vets park

7/27 26 check parks refilled dog bags at park , meet Donna to over some things . Took pics for ms4 at golf course and village. Meet with Trent from Payne and Dolan to go over new asphalt. Back to shop to work on some budget things and ms4 photos. Picked up riprap stone were new bridge was built per Donna and sore it at DPW. Marked all pole hole holders at Vets park for Payne and Dolan to see when they do asphalt. I got a call around

3pm saying there was a big branch that broke during the storm and was hanging in the road on Sadd street so I went there and cut it down.

7/28/26 check emails went to Vets park to clean up down branches after the storm came back to get the grass mowed before the asphalt starts. Went to Menards to buy 2 inch pvc pipe to pound into ground for Harvest fest poles. Back to shop to cut into 12 inch pieces there are 14 pipes pounded in 8 inches then painted and add caps. Went to Broadlands to figure out how to get electrical plates off poles for Payne and Dolan then removed them.

7/29/26 check emails head to Broadlands the spray and kill bees in the light poles then sprayed weeds in upper and lower play areas. Move everything off asphalt at Vets park. Waiting for electrician at Vets to meet with him took barricades to Broadlands move picnic tables went to menards to get hardware to bolt them in place.

7/30/26 check emails Went to Vets park to bolt tables in place clean up in shop went to Home Depot to get paint and wood to build a template for RR crossings headed out to paint lines at RR tracks check parks.

VILLAGE OF NORTH PRAIRIE
VILLAGE BOARD MEETING – MINUTES
July 09, 2026 – 6:30 p.m.
130 N Harrison St., North Prairie, WI

1. Call to Order – President Miresse called the meeting to order at 6:30 p.m.
2. Roll Call – Present: President Miresse, Trustees Schroeder, Harmann, and Hall. Absent/Excused: Trustee Samuels.
3. Pledge of Allegiance was recited.
4. Confirmation of Proper Notice of Meeting – Administrator/Clerk/Treasurer Etten confirmed proper notice of the meeting.
5. Public Comment: Trustee Hall motioned to open the board meeting for public comment, second by Trustee Harmann, **motion carried unanimously.**

   Resident Brad Beglinger offered to pay for a few porta-johns during the Music and Motors events. Resident Cheri Lampe asked about streaming meetings online.

   Trustee Schroeder motioned to close the meeting to public comments, second by Trustee Harmann, **motion carried unanimously.**

6. Department Reports:
   a. Administrator/Clerk/Treasurer – report submitted and Administrator/Clerk/Treasurer Etten reminded everyone of the open book dates and the in-person voting times and dates.
   b. Public Works – report submitted
   c. Building Inspector – report submitted
   d. Kettle Moraine Fire District – report submitted and Acting Chief Wilton updated the Board regarding the fire department
   e. Police Dept/Sheriff – report submitted and Administrator/Clerk/Treasurer Etten will ask the Sheriff's Dept. for the time/date breakdown of calls again.

7. President/Committee Reports:
   a. President – President Miresse reported at last month's KMFD Fire board meeting they requested a meeting of all three municipalities, but then at the Town's last board meeting, they had an agenda item to include only the Eagles, which I heard passed. I think this is an option we should still consider.
   b. Public Works – Trustee Harmann updated the Board regarding quotes for diamond mix, the parking ordinance, Harvest Fest Agreement, and Thunder Road regarding crack sealing.
   c. Public Safety – Trustee Schroeder updated the Board regarding municipal court options being considered upon the Village's withdrawal from the Joint Municipal Court in 2028.
   d. Communication and Personnel – Trustee Schroeder said the committee is looking at various options to inform the community regarding Village business.
   e. Finance – Trustee Schroeder said the revaluation is complete and property owners should have received their 2026 assessment notice from Associated Appraisal.

8. Discussion and/or Action: Approval of June 11, 2026, Village Board meeting minutes – Trustee Hall motioned to approve the meeting minutes as presented, second by Trustee Schroeder, **motion carried unanimously.**

9. Discussion and/or Action: Intermunicipal Agreement with the KMFD – the Board continued to discuss the agreement. The Town and Village of Eagle has stated they would like the Village of North Prairie to provide their requirements for the joint fire department. The Village and Town of Eagle have stated their non-negotiables in the past. Trustee Hall suggested the Village of North Prairie's non-negotiables to be considered should be:

a. Staffed fire station in the Village of North Prairie
b. Financial formula is equitable and fair to all three communities, and the financial formula is adjusted annually.
c. Committee that oversees the fire district, not a fire board.
d. 2025 Audit has to be complete

Discussion: Trustee Harmann agreed to work on financial formulas for consideration. When asked about the timeline and progress update of the KMFD yearly audits, KMFD Chair Miresse responded that the auditors are working on 2022 but did not know when it and any other yearly audit will be complete. Trustee Hall asked why the audit didn't start with 2025 since we need the most current information. The ~~Board directed KMFD Chair Miresse to get answers to the audit and other questions the board had.~~ **Discussion only, no action taken.**

10. Discussion and/or Action: Update on Lake Country Fire Dept. – Trustee Schroeder provided answers to the Board's questions from last month. **Discussion only, no action taken.**

11. Discussion and/or Action: Request for Intermunicipal meeting regarding Jt. Municipal Court – This was a typo and should have been KMFD - **No discussion or action taken.**

12. Discussion and/or Action: Review Bauman Associates Services Agreement Letter – Trustee Schroeder motioned to approved the Bauman Associates Agreement for a virtual/online presentation of the 2025 audit, not to exceed $21,115, second by Trustee Harmann, **motion carried unanimously.**

13. Discussion and/or Action: Ordinance 2026-07 – Loading Zone-No Parking – Trustee Harmann explained the reason for this parking ordinance is to prevent public parking in front of the fire hydrants and bulk water on Hwy. E. Trustee Hall requested confirmation from attorney regarding the ordinance and verification with the county since it is a county road. Trustee Hall motioned to postpone this agenda item until next month's Board meeting, second by Trustee Harmann, **motion carried unanimously.**

14. Discussion and/or Action: Status of property complaint at 293 N Arlington Ave. – Building Inspector Scott Johnson has said progress has been made but there is still more to do. Trustee Hall motioned to extend the clean-up process to July 23, 2026, second by Trustee Schroeder. Administrator/Clerk/Treasurer Etten will inform the Building Inspector to notify the property owner. **No action taken.**

15. Discussion and/or Action: Closed session pursuant to Wisconsin State Statute §19.85(1)(c) for considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility; specifically, to consider offer for employment for the Police Chief position, compensation & benefits in the Village of North Prairie. Trustee Hall motioned to go into closed session, second by Trustee Harmann. Roll call vote: Trustee Schroeder-Aye, President Miresse-Aye, Trustee Harmann-Aye, Trustee Hall-Aye, **motion carried unanimously.**

16. Discussion and/action: Reconvene into open session – Trustee Hall motioned to reconvene into open session, second by Trustee Schroeder. Roll call vote: Trustee Schroeder-Aye, Village President Miresse-Aye, Trustee Harmann-Aye, Trustee Hall-Aye, **motion carried unanimously.**

17. Discussion and/or Action: Any items brought forward from closed session – Trustee Hall motioned to rescind the offer of employment to the potential police chief candidate due to unacceptable background check, second by Trustee Schroeder. **motion carried unanimously.** Trustee Schroeder called for a roll call vote: Trustee Schroeder-Aye, President Miresse-Aye, Trustee Harmann-Aye, Trustee Hall-Aye, **motion carried unanimously.**

18. Discussion and/or Action: Financial Reports for June 2026 – Administrator to contact Thomas Publishing for 2026 invoice. Trustee Hall questioned the status of this quarter's reimbursement for consultant services. Administrator/Clerk/Treasurer Etten still needs to invoice Kipp and Price for reimbursable charges related to the annexations. **No action taken.**

19. Discussion and/or Action: Review and approval monthly bills – Trustee Schroeder motioned to approve the monthly bills & payroll starting with check number 20931 – 20974 in the amount of $97,580.24 with two voided checks #20932 & 20945, second by Trustee Harmann, **motion carried unanimously.**

20. Adjournment – Trustee Schroeder motioned to adjourn at 7:55 p.m., second by Trustee Harmann, **motion carried unanimously.**

Submitted by:
Evelyn Etten, Administrator/Clerk/Treasurer
August 5, 2026

2026-04|BB

APPLICATION FOR TEMPORARY CLASS "B"/"CLASS B" RETAILER'S LICENSE

See Additional Information on reverse side. Contact the municipal clerk if you have questions.

FEE $ 45.00 Application Date: 6/24/2026

☐ Town ☒ Village ☐ City of North Prairie County of Waukesha

The named organization applies for: *(check appropriate box(es).)*

☒ A Temporary Class "B" license to sell fermented malt beverages at picnics or similar gatherings under s. 125.26(6), Wis. Stats.

☒ A Temporary "Class B" license to sell wine at picnics or similar gatherings under s. 125.51(10), Wis. Stats.

at the premises described below during a special event beginning 9/18/2026 and ending 9/20/2026 and agrees to comply with all laws, resolutions, ordinances and regulations (state, federal or local) affecting the sale of fermented malt beverages and/or wine if the license is granted.

1. ORGANIZATION *(check appropriate box)* ☒ Bona fide Club ☐ Church ☐ Lodge/Society ☐ Veteran's Organization ☐ Fair Association

   (a) Name North Prairie Lions Club

   (b) Address 132 N Harrison St North Prairie, WI 53153 *(Street)* ☐ Town ☒ Village ☐ City

   (c) Date organized 5/26/1950

   (d) If corporation, give date of incorporation ______

   (e) If the named organization is not required to hold a Wisconsin seller's permit pursuant to s. 77.54 (7m), Wis. Stats., check this box: ☐

   (f) Names and addresses of all officers:
   President Sherrie Erbs
   Vice President James Hritz
   Secretary Steve Hollister
   Treasurer Scott Theer

   (g) Name and address of manager or person in charge of affair: Karen Muresse
   132 N Harrison St North Prairie, WI 53153

2. LOCATION OF PREMISES WHERE BEER AND/OR WINE WILL BE SOLD:

   (a) Street number 132 N Harrison St North Prairie, WI 53153

   (b) Lot Beer Tent Block ______

   (c) Do premises occupy all or part of building? NO

   (d) If part of building, describe fully all premises covered under this application, which floor or floors, or room or rooms, license is to cover:

3. NAME OF EVENT

   (a) List name of the event NP Harvest Fest

   (b) Dates of event September 18th-20th, 2026

DECLARATION

The Officer(s) of the organization, individually and together, declare under penalties of law that the information provided in this application is true and correct to the best of their knowledge and belief.

North Prairie Lions Club *(Name of Organization)*

Officer Sherrie Erbs 6/24/2026 *(Signature/date)*   Officer ______ *(Signature/date)*

Officer ______ *(Signature/date)*   Officer ______ *(Signature/date)*

Date Filed with Clerk 07/20/2026   Date Reported to Council or Board ______

Date Granted by Council ______   License No. ______

Form **AB-200**

Alcohol Beverage License Application

For Municipal Use Only
Municipality: Village of North Prairie
License Period

Application Type *(check one)*

☑ Initial (New) ☐ Renewal

License(s) Requested: (up to two boxes may be checked)

☐ Class "A" Beer	$ 250	☑ Class "B" Beer	$ 100
☐ "Class A" Liquor	$ ____	☐ Regular "Class B" Liquor	$ 400
☐ "Class A" Liquor (cider only)	$ ____	☐ Reserve "Class B" Liquor	$ ____
☐ "Class C" Liquor (wine only)	$ 100	☐ Above-Quota "Class B" Liquor	$ ____

Fees	
License Fee(s)	$
Background Check Fee	$
Publication Fee	$
Total Fees	$

Part A: Premises/Business Information

1. Legal Business Name (individual name if sole proprietorship): SKY DEALER GROUP LLC

2. Business Trade Name or DBA:

3. FEIN: 93-1409345

4. Wisconsin Seller's Permit Number: 456-1032649144-02

5. Entity Type *(check one)*: ☐ Sole Proprietor ☐ Partnership ☑ Limited Liability Company ☐ Corporation ☐ Nonprofit Organization

6. If the applicant business is an LLC, are the controlling members other LLCs or corporations? ☐ Yes ☐ No

If yes, the members, managers, officers and directors of those business entities must be listed in Part C and provide a Form AB-100.

7. State of Organization: WI

8. Date of Organization: 05/22/2023

9. Wisconsin DFI Registration Number:

10. Premises Address: 102 EAST STATE RD

11. City: NORTH PRAIRIE

12. State: WI

13. Zip Code: 53153

14. County: Waukesha

15. Governing Municipality: ☐ City ☐ Town ☑ Village of: NORTH PRAIRIE

16. Aldermanic District:

17. Premises Phone: (262) 392-2105

18. Premises Email: bills102.gen@gmail.com

19. Website:

20. Premises Description

Initial (New Applicants Only): Describe the building or buildings where alcohol beverages are produced, sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary.

Renewal Applicants Only: I am renewing a license and by checking the box following this statement, I affirm that I have reviewed the last issued license certificate and the premises description remains the same. ☐

LUNCH ROOM

21. Mailing Address (if different from premises address):

22. City:

23. State:

24. Zip Code:

Part B: Questions

1. Has the business (sole proprietorship, partnership, limited liability company, or corporation) been convicted of violating federal or state laws or local ordinances? Exclude traffic offenses unless related to alcohol beverages. ☐ Yes ☑ No

If yes, list the details of violation below. Attach additional sheets if necessary.

Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? ☐ Yes ☐ No	
Law/Ordinance Violated	Location	Trial Date
Penalty Imposed	Was sentence completed? ☐ Yes ☐ No	

2. Are charges for any offenses pending against the business? Exclude traffic offenses unless related to alcohol beverages. ☐ Yes ☑ No

If yes, describe the nature and status of pending charges using the space below. Attach additional sheets as needed.

3. Is the applicant business or any of its officers, directors, members, agent, employees, owners, or other related individuals or entities a restricted investor with any interest in an alcohol beverage producer or wholesaler? . . ☐ Yes ☑ No
If yes, provide the name of the restricted investor and describe the nature of the interest.

4. Have the partners, agent, or sole proprietor satisfied the responsible beverage server training requirement for this license period? Submit proof of completion. . . . . ☑ Yes ☐ No
5. Is the applicant business indebted to any wholesaler beyond 15 days for beer or 30 days for liquor/wine? . . . . . . ☐ Yes ☑ No
6. Does the applicant business owe past due municipal property taxes, assessments, or other fees? . . . . ☐ Yes ☑ No

Part C: Individual Information

Check each box to attest that you have provided the appropriate supplementary information to complete your application. See the instructions for Part C of this application, beginning on page 2, to complete this section.

☑ I have accurately listed and provided contact and personal information for all required persons involved in the applicant business and any business identified in Part A, Question 6 using Form AB-200AA.

☑ I have provided an accurate Form AB-100 for each person listed in Form AB-200AA.

☑ *(For corporations, limited liability companies, and nonprofit organizations only)* I have provided an accurate Form AB-101 to appoint an agent on behalf of my business.

☑ I understand that my application is not complete until this supplementary paperwork is received by the municipal clerk where I am applying for an alcohol beverage license.

Part D: Attestation

One of the following must sign and attest to this application:
- sole proprietor
- one general partner of a partnership
- one corporate officer
- one member of an LLC

READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant business and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate this business according to the law, including but not limited to, purchasing alcohol beverages from state authorized wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than $1,000 if convicted.

Last Name	First Name	M.I.
Singh	Rajwinder	

Title	Email	Phone
Owner	simaroil2@hotmail.com	(920) 296-8300

Signature	Date
Rajwinder Sin.	08/03/26

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number	Date License Granted	Date License Issued

Signature of Clerk/Deputy Clerk	Date Provisional License Issued (if applicable)

Form
AB-200AA

Alcohol Beverage License Application

Appendix A - List of Persons Involved in the Applicant Business

Application Type (ck one)

☐ Initial (New) ☑ Renewal

License Period

Instructions

This form is required supplemental material to Form AB-200, Alcohol Beverage License Application, for new and renewal applications.

The persons holding the following titles in the applicant business and any businesses referenced in Part A, Question 6, must provide contact and personal information to determine fitness to hold an alcohol beverage license under state law:

- Sole proprietor
- All partners of a partnership
- All officers, directors, and agent of a corporation or nonprofit organization
- All members or managers, and agent of a limited liability company

Contact and personal information for persons named above must be listed in the table below and submitted with this application. Attach additional sheets if necessary.

Each person holding a title named above must submit the most accurate Form AB-100 with this application.

Corporations, nonprofit organizations, and limited liability companies must submit the most accurate Form AB-101 with this application.

*Status Definitions

New: All entries on a new application or any person added to a renewal application for the first time.

Remove: This person no longer has a relationship to the applicant business.

Update: There are changes to this person's personal or contact information, or their relationship to the applicant business.

No Change: There are no changes to this person's personal or contact information, or their relationship to the applicant business.

1. Legal Business Name (individual name if sole proprietorship)
SKY DEALER GROUP LLC

2. Business Trade Name or DBA

3. FEIN
93-1409345

Listing of Persons Involved in Applicant Business

First Name and Middle Initial	Last Name	Title/Relationship to Applicant Business	Phone Number	Email	Status*
Rajwinder	Singh	Owner	(920) 296-8300	simaroil2@hotmail.com	
Sukhdeep	Garcha	Agent	(920) 296-2383	simaroil2@hotmail.com	

State of Wisconsin Village of North Prairie Waukesha County

Ordinance No 2026-07

An Ordinance to Amend Ordinance No 8-04, Chapter 50-34(2) Specific Parking Regulations being Part of the Municipal Code of the Village of North Prairie, Wisconsin.

Whereas, on October 14, 2004, the Village of North Prairie created an Ordinance for Parking Regulations. Chapter 50-34, of the Municipal Code of the Village of North Prairie; and

Whereas, following the creation of Ordinance No. 8-04, the Village Board of the Village of North Prairie reconsidered the parking situation on Main Street; and

Whereas, upon consideration and recommendation of the Village of North Prairie Public Works Committee, and also fully discussing with businesses directly affected (Sports Page and Lone Rock) the Village Board wishes to amend the original Ordinance to eliminate the parking of cars on the west side of Main Street from the railroad tracks 256' to the south and deem it strictly a Loading Zone.

Now, Therefore, the Village Board of the Village of North Prairie, Waukesha County, Wisconsin does ordain as follow:

Section 1. Specific Parking Regulations

Section 50-34(2) of the Municipal Code of the Village of North Prairie shall add the following:

(k) Stop or leave standing, except for medical personnel and emergency vehicles on emergency calls, any vehicle parked on the west side of Main Street from the railroad tracks south 256'. This area will be deemed a loading zone with signs giving notice of this restriction. They shall be placed on the west side of Main Street, just south of the railroad tracks and approximately 256' to the south as defined in s.84.02 (11) Wis. Stats. Such signs shall be reflectorized and a type approved by the Wisconsin Department of Transportation as to size of lettering, shape and color.

Section 2. Severability.

The several section of this ordinance are declared to be severable If any section or portion thereof shall be declared by a court of competent jurisdiction to be invalid, unlawful or unenforceable, such decision shall apply only to the specific section or portion thereof directly specified in the decision, and shall not affect the validity of any other provisions, sections or portions thereof of the ordinance. The remainder of the ordinance shall remain in full force and effect. Any other ordinance whose terms are in conflict with the provisions of this ordinance are hereby repealed as to those terms that conflict.

Section 3 Effective Date

This ordinance shall take effect immediately upon passage and posting or publication as provided by law.

Date this _______ day of July 2026

Village of North Prairie

By: ____________________________________
Dan Miressee

Attest:

____
Evelyn Etten, Administrator/Clerk/Treasure

Village of North Prairie
Waukesha County, Wisconsin

130 N. Harrison St.
North Prairie, WI 53153
Phone: (262) 392-2271
Fax: (262) 392-2936
www.northprairie.net

August 03, 2026

Bauman Associates, Ltd.
P.O. Box 1225
Eau Claire, WI 54702

This representation letter is provided in connection with your audit of the financial statements of Village of North Prairie ("Village"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of December 31, 2025, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 03, 2026, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter including our responsibility for the preparation of the fair presentation of the financial statements in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- We provided you with:
  - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - Additional information that you have requested from us for the purpose of the audit.
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - Minutes of the meetings of the Village Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements. The proposed journal entries are attached to this letter and will be recorded on the general ledger for all funds.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- In regards to the preparation of the draft financial statements, related notes, and the required supplementary information, preparing the Form C, providing depreciation calculations, and services to reconcile and adjust significant balances for year-end, and any other nonattest services performed by you, we have:
    - Assumed all management responsibilities.
    - Designated an individual with suitable skill, knowledge, or experience to oversee the services.Evaluated the adequacy of the results of the service performed.
    - Accepted responsibility for the results of the services.

Government—specific

- We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have a process to track the status of audit findings and recommendations.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
- We have disclosed violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities.

We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

- The Village has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The Village has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements properly classify all funds and activities.
- All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- Leases and Subscription Based Information Technology Agreements (SBITAs) maintained by the Village are appropriately classified and reported, as applicable within relevant GASB Standards.
- We have appropriately disclosed the Village's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net position is properly recognized under the policy.
- We acknowledge our responsibility for the required supplementary information (RSI). The RSI (Management's Discussion and Analysis) is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

- With respect to the statements of revenue and expenses compared to budget, combining balance sheet and statement of revenues, expenditures and changes in fund balances (supplementary information on which an in-relation-to opinion is issued:
    - We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

____

Signature Title

____

Signature Title

Village of North Prairie

Independent Auditor's Report on Financial Statements
With Supplemental Financial Information
Year ended December 31, 2025

Bauman Associates Ltd.
Certified Public Accountants & Advisors

Independent Auditor's' Report

To the Board of Directors
Village of North Prairie
North Prairie, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of North Prairie ("The Village") as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Village as of December 31, 2025, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The financial information listed in the table of contents as supplemental financial information; is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

DRAFT

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
August 03, 2026

VILLAGE OF NORTH PRAIRIE
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2025

The management's discussion and analysis of the Village of North Prairie financial performance provides an overall review of the Village's financial activities for the fiscal year ended December 31, 2025. The intent of the management discussion and analysis is to look at the Village's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Village's financial performance.

Financial Highlights

- The assets and deferred outflows of the Village exceeded its liabilities and deferred inflows of resources as of December 31, 2025 by $2,603,670 (net position).

- The Village's total net position increased by $99,931.

- As of December 31, 2025, the Village's governmental funds reported combined ending fund balance of $692,879 a net increase of $194,316.

- At the end of the current fiscal year, unassigned fund balance for the General Fund was $459,908, or 31% of the total general fund expenditures for the year.

- The Village's general obligation debt increased by $137,864.

Overview of the Financial Statements

The annual financial report consists of four parts:

1. Management's Discussion and Analysis
2. Basic Financial Statements (Government-wide and Fund Statements)
3. Notes to the Financial Statements
4. Supplementary Information

The basic financial statements consist of *Government-Wide Financial Statements* and *Fund Statements* that present different views of the Village's financial activities.

Government-Wide Financial Statements

The *Statement of Net Position* presents information on all the of the Village's assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *Statement of Activities* presents information showing how the Village's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

The government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Village include general government, public safety, public works, health and human services, culture, recreation and education, and conservation and development.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 4 individual governmental funds. Information is presented separately in the government fund balance sheet and in the government fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, and the ARPA fund, all of which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds in the form of combining statements elsewhere is presented as supplemental information.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's own programs. Fiduciary funds maintained by the Village are the tax collection fund which records the tax roll and tax collection of other taxing jurisdictions within the Village for the first half of property taxes collected in 2025.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

The supplemental information is reported on pages 41-47. The statements of revenue and expenditures compared to budget – general fund and the combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the basic financial statements. The combining statements can be found on pages 44-45 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. A summary of the Village's Statement of Net Position is presented below:

	2025	2024
Assets & Deferred Outflows		
Current Assets	$ 1,827,762	$ 1,718,190
Non-Current Assets	2,131,433	2,083,369
Deferred Outflows of Resources	7,037	-
Total Assets and Deferred Outflows	$ 3,966,232	$ 3,801,559
Liabilities & Deferred Inflows		
Current Liabilities	$ 324,804	$ 248,812
Non-Current Liabilities	114,856	-
Deferred Inflows of Resources	922,902	1,049,008
Total Liabilities and Deferred Inflows	$ 1,362,562	$ 1,297,820
Net Position		
Net Investment in Capital Assets	$ 1,910,719	$ 2,006,233
Restricted	171,902	21,249
Unrestricted	521,049	476,257
Total Net Position	$ 2,603,670	$ 2,503,739

The Village's investment in capital assets (land, buildings, machinery, infrastructure, and equipment, net of accumulated depreciation) less related outstanding debt reflects seventy-three percent (73%) of the governmental activities net position of the Village. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources need to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Village net position of $171,902 represents resources that are subject to external restrictions on how they may be used. The remaining balance of $521,049 represents unrestricted net position which may be used to meet the Village's ongoing obligations to citizens and creditors.

The following table provides a summary of the Village's operations:

Condensed Statement of Activities
For Governmental Activities

	Actual 2025	% of Total	Actual 2024	% of Total
Revenues:				
Program revenues				
Charges for services	$ 173,236	11%	$ 132,907	8%
Operating grants and contributions	102,213	7%	103,471	6%
General revenues				
Property taxes	1,049,437	69%	1,024,521	63%
General federal and state aid	126,131	8%	267,535	17%
Other	80,356	5%	91,416	6%
Total Revenues	1,531,373	100%	1,619,850	100%
Expenses:				
General government	341,701	24%	365,315	24%
Public safety	550,492	38%	527,618	35%
Public works	371,975	26%	447,434	30%
Health and human services	9,256	1%	8,861	1%
Culture, recreation and education	140,116	10%	145,116	10%
Conservation and development	7,047	0%	-	0%
Interest on long-term debt	10,855	1%	9,382	1%
Total Expenses	1,431,442	100%	1,503,726	100%
Change in net position	99,931		116,124	
Net Position, Beginning of Year	2,503,739		2,387,615	
Net Position, End of Year	$ 2,603,670		$ 2,503,739	

Revenues

The Village received $1.53 million in revenue for the 2025 fiscal year. Sixty-nine percent (69%) of the Village's total revenue came from property tax. The Village received seven percent (7%) in the form of specific use state aid. Eleven percent (11%) came from charges for services. Eight percent (8%) came from general state aids and five percent (5%) came from other sources.

Expenses

General government services account for twenty-four percent (24%) of total expenses. Public safety accounts for thirty-eight percent (38%). Public works account for twenty-six percent (26%). Health and human services account for one percent (1%). Culture, recreation and education account for ten percent (10%). Interest accounts for one percent (1%).

Governmental Funds

The focus of the Village's governmental funds is to provide such information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of December 31, 2025, the Village's governmental funds reported combined ending fund balance of $692,879 an increase of $194,316 in comparison with the prior year. Approximately sixty-seven percent (67%) of this total amount, $459,908, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance of $232,971 is not available for new spending because it is either non-spendable (prepaid items) or has been restricted, committed, or assigned for specific purposes.

General Fund

The general fund is the main operating fund of the Village. At the end of the current year the unassigned fund balance of the general fund was $459,908, while the total fund balance was $525,521. As a measure of the general funds' liquidity, it may be useful to compare unassigned fund balance to the total fund expenditures and transfers out. Unassigned fund balance represents approximately thirty-one percent (31%) of total general fund expenditures and transfers out.

Debt Service Fund

The Debt Service Fund accounts for resources used to make payments on long-term debt. During 2025, $77,136 of long-term debt principal was paid off. The fund balance increased by $163,515.

General Fund Budgetary Highlights

For the year, actual revenues were over the final budget by $41,435 or three percent (3%) of the final budget. Actual expenditures were under the final budget by $18,451 or one percent (1%).

Capital Assets

The Village's net investment in capital assets amounts to $1,910,719. The total decrease in the Village's net investment in capital assets for the current year was $90,572. Below is a schedule of the Village's net investment in capital assets as of December 31, 2025 and 2024:

	2025	2024
Land	$ 438,037	$ 438,037
Buildings and improvements	1,294,704	1,285,031
Vehicles	364,471	336,962
Machinery and equipment	227,167	227,167
Land improvements	684,069	563,544
Infrastructure	3,880,604	3,664,179
Intangible ROU assets	6,511	-
Less: Accumulated Depreciation	(4,764,130)	(4,436,493)
Net Capital Assets	2,131,433	2,078,427
Less: outstanding debt	(220,714)	(77,136)
Net Investment in Capital Assets	$ 1,910,719	$ 2,001,291

Long-Term Debt

At the end of the current fiscal year, the Village had a total long-term debt outstanding of $220,714. The following is a detail of the debt the village has outstanding:

	2025	2024
Notes and loans from direct borrowings	$ 215,000	$ 77,136
Financed purchase	5,714	-
Total debt	$ 220,714	$ 77,136

Contacting the Village's Financial Management

The financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. If you have questions regarding this report or need additional financial information, please contact:

Evelyn Etten, Administrator Village Clerk/Treasurer
130 N. Harrison Street
North Prairie, WI 53153

Phone: (262) 392-2771
Fax: (262) 392-2936
clerk@northprairiewi.gov

VILLAGE OF NORTH PRAIRIE
BASIC FINANCIAL STATEMENTS
December 31, 2025

VILLAGE OF NORTH PRAIRIE
STATEMENT OF NET POSITION
December 31, 2025

	Governmental Activities
ASSETS	
Current assets	
Cash and investments	$ 1,352,773
Property taxes receivable	425,000
Other accounts receivable	41,766
Prepaids	8,223
Total current assets	1,827,762
Non-current assets	
Capital assets, net of depreciation	2,125,790
ROU assets, net of amortization	5,643
Total non-current assets	2,131,433
Total assets	$ 3,959,195
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	$ 7,037
Total deferred outflows of resources	$ 7,037
LIABILITIES	
Current liabilities	
Current portion of long-term debt	$ 104,623
Current portion of long-term lease liability	1,235
Accounts payable	157,543
Accrued payroll	42,843
Other accrued liabilities	18,560
Total current liabilities	$ 324,804
Non-current liabilities	
Long-term portion of lease liability	$ 4,479
Long-term portion of debt	110,377
Total non-current liabilities	114,856
Total liabilities	$ 439,660
Deferred inflows of resources	
Subsequent year's tax levy	$ 922,902
Total deferred inflows of resources	922,902
Toal liabilities and deferred inflows of resources	$ 1,362,562
NET POSITION	
Net investment in capital assets	$ 1,910,719
Restricted	171,902
Unrestricted	521,049
Total net position	$ 2,603,670

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

Primary Government:	Expenses	Program revenues: Charges for Services	Program revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Direct expenses:				
General government	$ 341,701	$ 63,604	$ -	$ (278,097)
Public safety	550,492	67,992	17,853	(464,647)
Public works	371,975	31,190	33,013	(307,772)
Health and human services	9,256	-	51,347	42,091
Culture, recreation and education	140,116	6,630	-	(133,486)
Conservation and development	7,047	3,820	-	(3,227)
Indirect expenses:				
Interest and other related charges	10,855	-	-	(10,855)
Total governmental activities	$ 1,431,442	$ 173,236	$ 102,213	$ (1,155,993)
General revenues:				
Property taxes				
General purposes				803,999
Debt service				245,438
Grants not restricted to specific programs				126,131
Investment income				38,840
Video service provider fee				22,741
Miscellaneous				18,775
Total general revenues				1,255,924
Change in net position				99,931
Net position - Beginning of year				2,503,739
Net position - End of year				$ 2,603,670

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 1,348,670	$ -	$ 4,103	$ 1,352,773
Accounts receivable				
Taxes	371,309	53,691	-	425,000
Other	41,766	-	-	41,766
Prepaids	8,223	-	-	8,223
Due from other funds	852	226,864	-	227,716
Total assets	$ 1,770,820	$ 280,555	$ 4,103	$ 2,055,478
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 150,578	$ -	$ -	$ 150,578
Due to other funds	226,864	-	852	227,716
Accrued salaries and wages	42,843	-	-	42,843
Deposits payable	18,560	-	-	18,560
Total liabilities	438,845	-	852	439,697
Deferred inflows of resources:				
Subsequent year's tax levy	806,454	116,448		922,902
Total deferred inflows of resources	806,454	116,448	-	922,902
Fund balances:				
Nonspendable	8,223	-	-	8,223
Restricted	4,544	164,107	3,251	171,902
Assigned	52,846	-	-	52,846
Unassigned	459,908	-	-	459,908
Total fund balances	525,521	164,107	3,251	692,879
Total liabilities, deferred inflows of resources and fund balances	$ 1,770,820	$ 280,555	$ 4,103	$ 2,055,478

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2025

Total fund balances - Governmental funds			$	692,879
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. See detailed items as follows:				
Cost of capital assets	$	6,889,052		
Less - accumulated depreciation		(4,763,262)		
Capitalized right-of-use assets		6,511		
Less - accumulated amortization		(868)		
				2,131,433
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in governmental funds.				7,037
Long-term liabilities applicable to the Village's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. See detailed items below:				
Notes and loans payable	$	215,000		
Lease payable		5,714		
Accrued interest on long-term obligations		6,965		
				(227,679)
Net position of governmental activities			$	2,603,670

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	General Fund	Debt Service Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 803,998	$ 245,438	$ -	$ -	$ 1,049,436
Intergovernmental	231,334	-	5,947	-	237,281
Licenses and permits	72,370	-	-	-	72,370
Fines and forfeits	13,354	-			13,354
Public charges for services	41,229	-	-	-	41,229
Intergovernmental charges for services	54,638	-	-	-	54,638
Interest	36,487	-	2,353		38,840
Miscellaneous	24,225	-	-	-	24,225
Total revenues	1,277,635	245,438	8,300	-	1,531,373
EXPENDITURES					
Current:					
General government	323,832	-	-	-	323,832
Public safety	520,900	-	-	-	520,900
Public works	286,225	-	-	-	286,225
Health and human services	1,022	-	-	-	1,022
Conservation and development	1,100	-	-	-	1,100
Culture, recreation and education	92,005	-	-	-	92,005
Capital outlays	238,146	-	5,947	-	244,093
Debt service:					
Principal	797	77,136	-	-	77,933
Interest	160	4,787	-	-	4,947
Total expenditures	1,464,187	81,923	5,947	-	1,552,057
Excess (deficiency) of revenues over under expenditures	(186,552)	163,515	2,353	-	(20,684)
OTHER FINANCING SOURCES (USES)					
Transfers from (to) other funds	15,915	-	-	-	15,915
Transfers from (to) other funds	-	-	(15,915)	-	(15,915)
Debt proceeds	215,000	-	-	-	215,000
Total other financing sources (uses)	230,915	-	(15,915)	-	215,000
Net change in fund balances	44,363	163,515	(13,562)	-	194,316
Fund balance - Beginning of year	481,158	592	13,562	3,251	498,563
Fund balance - End of year	$ 525,521	$ 164,107	$ -	$ 3,251	$ 692,879

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2025

Net change in fund balances - Governmental funds			$	194,316
Amounts reported for *governmental activities* in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.				
Capital outlay reported in governmental fund statements	$	244,093		
Less - amount of outlay that did not meet capitalization requirements		(27,668)		
Depreciation expense reported in the statement of activities		(174,004)		
Amortization expense reported in the statement of activities		(868)		
				41,553
Financed purchases and long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of financed purchase and long-term debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which proceeds exceeded payments.				
Proceeds from long-term debt	$	(215,000)		
Principal payments on long-term debt and leases		77,933		
				(137,067)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.				
Accrued interest	$	(5,908)		
Change in GASB 68 net pension asset/(liability) and related deferred inflows/outflows		7,037		1,129
Change in net position of governmental activities			$	99,931

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
BUDGETARY COMPARISON STATEMENT
GENERAL FUND
Year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Favorable (Unfavorable)
REVENUES				
Taxes	$ 803,920	$ 803,920	$ 803,998	$ 78
Intergovernmental	206,982	206,982	231,334	24,352
Licenses and permits	66,298	66,298	72,370	6,072
Fines and forfeits	15,600	15,600	13,354	(2,246)
Public charges for services	31,400	31,400	41,229	9,829
Intergovernmental charges for services	42,500	42,500	54,638	12,138
Interest	45,000	45,000	36,487	(8,513)
Miscellaneous	24,500	24,500	24,225	(275)
Total revenues	1,236,200	1,236,200	1,277,635	41,435
EXPENDITURES				
Current:				
General government	305,647	305,647	323,832	(18,185)
Public safety	542,556	542,556	520,900	21,656
Public works	277,911	277,911	286,225	(8,314)
Health and human services	578	578	1,022	(444)
Conservation and development	2,077	2,077	1,100	977
Culture, recreation and education	108,431	108,431	92,005	16,426
Capital outlays	245,438	245,438	238,146	7,292
Debt service		-		
Principal	-	-	797	(797)
Interest	-	-	160	(160)
Total expenditures	1,482,638	1,482,638	1,464,187	18,451
Excess (deficiency) of revenues over expenditures	(246,438)	(246,438)	(186,552)	59,886
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	15,915	(15,915)
Debt proceeds	245,438	245,438	215,000	30,438
Total other financing sources (uses)	245,438	245,438	230,915	14,523
Net change in fund balance	(1,000)	(1,000)	44,363	74,409
Fund balances - Beginning of year	481,158	481,158	481,158	-
Fund balances - End of year	$ 480,158	$ 480,158	$ 525,521	$ 74,409

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2025

		Tax Collection
ASSETS		
Cash and cash equivalents	$	1,728,451
Taxes receivable		1,478,803
Total assets	$	3,207,254
LIABILITIES AND FUND BALANCES		
Liabilities		
Due to other taxing units:		
School districts	$	2,593,954
Waukesha County		613,300
Total liabilities		3,207,254
NET POSITION		
Total liabilities and fund balances	$	3,207,254

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended December 31, 2025

	Tax Collection
ADDITIONS	
Taxes collected on behalf of other governments	$ 2,254,617
Total additions	2,254,617
DEDUCTIONS	
Taxes remitted to other taxing entities	2,254,617
Total deductions	2,254,617
CHANGE IN NET POSITION	-
Net position at beginning	-
Net position at end	$ -

See accompanying notes to financial statements.

VILLAGE OF NORTH PRAIRIE
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of North Prairie, Wisconsin included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. REPORTING ENTITY

This report includes all of the funds of the Village of North Prairie. The reporting entity for the Village consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and can impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

B. BASIS OF FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. The Village does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Government-Wide Financial Statements (Continued)

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements

Fund Financial Statements

Fund Financial Statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self- balancing accounts, which constitute its assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position/fund equity, revenues, and expenditures/expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are organized as major funds or non-major funds within the governmental, proprietary and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

The Village reports the following major funds:

General fund - The General Fund is the general operating fund of the Village and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term debt.

ARPA Fund - The ARPA fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures allowable under the American Rescue Plan Act of 2021.

The Village reports the following non-major governmental fund:

Impact Fee Fund - The impact fee fund is a special revenue fund which accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

In addition, the Village reports the following fund type:

Custodial Fund - The custodial fund accounts for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other government units.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide Statement of Net Position and Statement of Activities are presented using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Village's assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year which they are levied.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Government-Wide Financial Statements (Continued)

Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Unearned revenue represents resources related to certain grants, which have been received, but not yet earned

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within sixty days of the end of the current fiscal period.

All major revenue sources are considered available (susceptible to accrual) with the exception of certain intergovernmental revenues, which are reported under the legal and contractual requirements of the individual programs.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts received prior to the entitlement period are recorded as unearned revenue. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability is removed from the balance sheet and revenue is recognized.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, and judgments, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows arise when potential revenue does not meet the available criteria for recognition in the current period. These include taxes levied in the current year but are for subsequent year's operations. They are recognized as revenues in the succeeding year when services financed by the levy are being provided Deferred inflows also include special assessments which are recorded as revenues when they become measurable and available as current assets.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. DEPOSITS AND INVESTMENTS

Wisconsin municipalities are authorized by statute to invest idle funds in the following institutions and investments:

a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association, which is authorized to transact business in this state.

b. Bonds or securities issued or guaranteed as to principal and interest by the federal government or by a commission, board or other instrumentality of the government.

c. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.

d. Bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district or local cultural arts district.

e. Bonds issued by the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

f. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Pear's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

g. Securities of an open-end management investment company or investment trust (mutual fund), if the portfolio is limited to the following:

   1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.

   2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.

   3. Repurchase agreements fully collateralized by bonds or securities under (g) 1 or 2.

h. Bonds or securities issued under the authority of the municipality, whether the bonds or securities create a general municipality liability or a liability of the property owners of the municipality for special improvements and may sell or hypothecate the bonds or securities.

i. The Local Government Pooled Investment Fund.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. DEPOSITS AND INVESTMENTS (Continued)

j. Repurchase agreements with public depositories if federal bonds or securities secure the agreement.

Investments made during 2025 were held in the Village's name and were in accordance with those allowable by state statutes.

E. RECEIVABLES

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the county government as well as the local school and technical college districts. Taxes for all local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of fiduciary net position.

Property tax calendar –2025 tax roll:	
Lien and levy date	December 2025
Tax bills mailed	December 2025
Real property taxes:	
Payment in full, or first installment due	January 31, 2025
Second installment payable to County	July 31, 2025
Special assessments and special charges, in full	January 31, 2025
Tax settlements with taxing jurisdictions:	
First settlement	January 15, 2025
Second settlement	February 20, 2025
Third settlement	August 20, 2025
Tax sale, 2025 delinquent taxes	October 2028

After January 31, real property taxes, delinquent special assessments and special charges are turned over to the county treasurer for collection. The Village maintains responsibility for collection of delinquent personal property taxes.

F. INVENTORIES AND PREPAID ITEMS

Inventory in the general fund consists of expendable supplies held for consumption and is valued at cost on a first in, first out basis. Costs are recorded as expenditures at the time individual inventory items are consumed. Reported inventories are offset as nonspendable fund balance, which indicates that inventories do not constitute "available spendable resources" even though they are a component of net position.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INVENTORIES AND PREPAID ITEMS (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. CAPITAL ASSETS

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. The minimum capitalization threshold used by the Village is $5,000.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	15-40 Years
Vehicles	7-20 Years
Machinery and equipment	5-20 Years
Land improvements	15-40 Years
Infrastructure	10-75 Years

Prior to 2004, infrastructure assets including roads, bridges, curbs and gutters, streets and sidewalks, water utility and drainage systems, and lighting systems of governmental funds were not capitalized. Upon implementing GASB 34, governmental units were required to account for all capital assets, including infrastructure, in the government-wide statements. As allowed under the reporting standards the Village elected to report its infrastructure prospectively from the date of implementation.

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized, and related depreciation is not reported in the fund financial statements.

H. ALLOWANCES FOR UNCOLLECTIBLE ACCOUNTS

No Allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long term interfund loans (non-current portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

J. LONG-TERM OBLIGATION

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist of state trust fund loans and promissory notes payable. Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

L. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements.

The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the Government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. EQUITY CLASSIFICATIONS

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and right-of-use leased assets, net of accumulated amortization and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt.

b. Restricted - Consists of net position with constraints placed on use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further categorized into five classifications based on the constraints imposed on the use of these resources. These five classifications are non-spendable, restricted, committed, assigned or unassigned.

a. Non-spendable -Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

b. Restricted -Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

c. Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Village Board, the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Village Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. EQUITY CLASSIFICATIONS

Fund Statements (Continued)

d. Assigned - This classification reflects the amounts constrained by the Village's intent to be used for a specific purpose but are neither restricted nor committed. The Village Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

e. Unassigned -All amounts not included in other spendable classifications.

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

N. ESTIMATES

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

O. LEASES

The Village follows GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Note 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1 (C). The Village prepares an annual budget for the general and debt service funds on a basis consistent with generally accepted accounting principles. The Village does not budget for the impact fee or the ARPA fund. The general fund budget is adopted at the departmental level of expenditure. The debt service fund is adopted at the functional level of expenditure.

Note 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

Public hearings are conducted on the proposed budget prior to Village Board approval. The budget is legally enacted prior to December 31 through approval of the Village Board.

Subsequent to the enactment of the budget, the Village Board has the authority to make amendments to the budget, which may result in changes in total appropriations. Such amendments require approval of two-thirds of the governing body with notice of such change being given by publication within 15 days in the official Village newspaper. There were no amendments made during the year.

General fund expenditures exceeded budgeted amounts at the legally adopted levels as follows:

Fund Function	Excess Expenditures
General government	$ 18,185
Public works	$ 8,314
Health and human services	$ 444
Debt service	$ 957

Limitations of the Village's Tax Levy

Wisconsin Statute 66.0602 limits the Village's property tax levy, with exceptions, to its prior tax levy, increased by the percentage change in the Village's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

Note 3 CASH AND CASH EQUIVALENTS

The Village's deposits at December 31, 2025 were comprised of the following:

	Bank Balance	Carrying Value	Associated Risks
Time and demand deposits	$ 1,736,983	$ 3,081,224	Custodial credit risk

Note 3 CASH AND CASH EQUIVALENTS (Continued)

The difference between the carrying value and bank balance is due to deposits in transit and outstanding checks. Reconciliation of the carrying values of the deposits to the statement of net position and statement of fiduciary net position is as follows:

Per statement of net position	$ 1,352,773
Per statement of Fiduciary Net Position	1,728,451
Total cash and investment balances	$ 3,081,224

All time and savings deposits owned by the Village and held by the Village's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to $250,000. Separately, all demand deposits owned by the Village and held by the Village's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to $250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts.

The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. For accounts held by the Village located outside the State of Wisconsin, all time, savings, and demand deposits are combined within each depository institution and insured up to $250,000.

In addition to FDIC insurance, there is insurance currently available through the State of Wisconsin depository insurance program, which would provide a maximum of $1,000,000 of insurance on deposits in any one institution. The amount available to fund the entire Wisconsin program is limited and, therefore, the actual benefits available at a time of claim would depend upon the remaining balance in the state fund. This coverage has been considered in computing custodial credit risk.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to it. As of December 31, 2025, $330,928 of the Village's uninsured bank balance was collateralized by securities held by the pledging financial institution in excess of federal depository insurance limits.

Fluctuating cash flows during January and December, due to tax collections, result in temporary cash and investment balances, which significantly exceed insured amounts, until settlement with the respective taxing jurisdictions during the following month. The Village does not have a deposit policy for custodial credit risk.

Note 4 RECEIVABLES

Governmental fund financial statements report deferred inflows of resources in connection with receivables not considered available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of the Village's receivables included deferred inflows of resources reported in the governmental fund financial statements and were as follows:

	Unearned	Unavailable	Total
Current year property tax receivable			
General Fund	$ 371,309	$ -	$ 371,309
Debt service fund	53,691	-	53,691
Total tax receivable	$ 425,000	$ -	$ 425,000

Note 5 CAPITAL ASSETS

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

	Balance 1/1/25	Additions	Deletions	Balance 12/31/25
Capital assets not being depreciated:				
Land	$ 438,037	$ -	$ -	$ 438,037
Capital assets being depreciated:				
Buildings and improvements	1,294,704	-	-	1,294,704
Vehicles	364,471	-	-	364,471
Machinery and equipment	227,167	-	-	227,167
Land improvements	684,069	-	-	684,069
Infrastructure	3,664,179	216,425	-	3,880,604
Total capital assets being depreciated	6,234,590	216,425	-	6,451,015
Total capital assets	6,672,627	216,425	-	6,889,052
Less - Accumulated depreciation for:				
Buildings and improvements	899,325	40,575	-	939,900
Vehicles	267,846	16,570	-	284,416
Machinery and equipment	175,224	8,067	-	183,291
Land improvements	334,842	27,800	-	362,642
Infrastructure	2,912,021	80,992	-	2,993,013
Total accumulated depreciation	4,589,258	174,004	-	4,763,262
Intangible Right-to-Use assets:				
Leased equipment	-	6,511	-	6,511
Less accumulated amortization	-	868	-	868
Net intangible lease right-to-use assets	-	5,643	-	5,643
Net capital assets	$ 2,083,369	$ 48,064	$ -	$ 2,131,433

Depreciation expense was charged to functions as follows:

General activities	
General government	$ 21,281
Public safety	26,183
Public works	93,567
Culture, recreation and education	32,973
	$ 174,004

Note 6 LONG-TERM OBLIGATIONS

A. Long-term liability activity for the year ended December 31, 2025 was as follows:

	Balance 12/31/24	Additions	Reductions	Balance 12/31/25	Amounts due within one year
Governmental activities:					
Notes and loans from direct borrowings:					
Local banks - General obligation debt	$ 77,136	$ 215,000	$ 77,136	$ 215,000	$ 104,623
Financed purchase payable	-	6,511	797	5,714	1,235
Totals	$ 77,136	$ 221,511	$ 77,933	$ 220,714	$ 105,858

B. All general obligation bonds and notes payable are backed by the full faith and credit of the Village. Debt in governmental funds will be retired by future property tax levies accumulated by the debt service fund The Village's outstanding notes with local banks include a provision that in an event of default the outstanding balance, at the option of the lender, without notice matures and becomes immediately payable. The Village's financed purchase is for a copier. The following is a list of long-term obligations at December 31, 2025:

Type	Date of Issue	Maturity	Interest Rate	Original Amount	Balance Outstanding 12/31/2025	Amounts Due Within One Year
2025 Promissory note	05/30/25	05/30/27	5.50%	$ 215,000	$ 215,000	$ 104,623
Financed purchase payable	04/25/25	04/25/30	3.88%	$ 6,511	5,714	1,235
Total Long-Term Debt					$ 220,714	$ 105,858

C. Debt service requirements to maturity on general obligation debt are as follows:

Year Ending December 31	Principal	Interest	Total
2026	$ 104,623	$ 11,825	$ 116,448
2027	110,377	6,071	116,448
2028	-	-	-
2029	-	-	-
2030	-	-	-
Totals	$ 215,000	$ 17,896	$ 232,896

Note 6 LONG-TERM OBLIGATIONS (Continued)

D. Interest expense reported in the statement of activities and paid on long-term obligations for the year ended December 31, 2025 was $10,696 and $4,787 respectively.

The 2025 equalized valuation of the Village as certified by the Wisconsin Department of Revenue is $417,685,400. The legal debt limit and margin of indebtedness as of December 31, 2025 in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

Debt limit (5% of $417,685,400)	$ 20,884,270
Deduct long-term debts applicable to debt margin	215,000
Margin on indebtedness	$ 20,669,270

Note 7 GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Government Wide Statement of Net Position at December 31, 2025 includes the following:

Net investment in capital assets	
Capital assets, net of accumulated depreciation	$ 2,125,790
ROU assets, net of amortization	5,643
Less - Related long-term debt outstanding	(215,000)
Less - Related long-term lease liability outstanding	(5,714)
Total net investment in capital assets	1,910,719
Restricted	
General fund - police donations	4,544
Debt service	164,107
Impact fee fund	3,251
Total restricted	171,902
Unrestricted	521,049
Total governmental activities net position	$ 2,603,670

Note 8 GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2025 include the following:

Nonspendable		
General Fund - prepaid items	$	8,223
Total nonspendable fund balance		8,223
Restricted		
General fund - police donations		4,544
Debt service		164,107
Impact fee fund		3,251
Total restricted fund balance		171,902
Assigned		
General fund - future capital projects		10,000
General fund - future court costs		42,846
Total assigned fund balance		52,846
Unassigned		459,908
Total governmental fund balances	$	692,879

Note 9 JOINT MUNICIPAL COURT

In 1994, pursuant to Sections 66.30 and 755.01(4) of the Wisconsin Statutes, the Village entered into an agreement with the Town of Mukwonago to create a joint municipal court. This agreement was subsequently amended to include the Village of Eagle, the Town of Eagle and the Village of Vernon.

The municipal judge is elected to two-year terms by electors in the respective municipalities and, with the exception of matters required by state statute to be determined by the respective governing bodies, is responsible for the general operations of the court. The judge prepares an annual budget for the court, which is subsequently submitted to, and approved by the joint members no later than December 1. Operating costs of the court are apportioned to each member based upon the respective percentage of court cases from the preceding year. Capital expenditures for furniture and equipment are shared equally.

Total court costs for 2025 were $36,897 of which $3,246 was apportioned to the Village. In addition, the Village received $5,100 for rental of office space to the court at the Village Hall in 2025.

Any member may withdraw from this agreement by providing the judge and the other members with written notice no later than August 31 of the final year of the judge's current term, with termination occurring at the end of the term.

Note 10 JOINT FIRE DEPARTMENT

The Village entered into an agreement to become part of the Kettle Moraine Fire District (KMFD) effective January 1, 2022. In addition to the Village, the joint fire department includes the Village of Eagle and the Town of Eagle. The joint fire department provides fire protection, emergency medical services, rescue operations, haz-mat services, fire prevention and education, and inspections to those municipalities.

Each municipality's annual financial contribution to the Fire District's budget, for the initial five-year period, is based on the agreed percentages set during the formation of the Fire District with the Village of North Prairie contributing 37%. For the year ended December 31, 2025, the Village incurred expenditures of $287,648 which were the four quarterly assessments for its share of the costs. Requests for financial information can be made at 126 E. Main Street, Eagle, WI 53119

All fire related capital assets owned by the municipalities at the inception of the District were transferred to KMFD. This included vehicles and equipment from the Village with a net value of $388,499. The Village will continue to own the fire station and lease it to the District for $100 per year.

Note 11 RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; worker's compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

Note 12 COMMITMENTS AND CONTINGENCIES

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position.

Note 13 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables as of December 31, 2025 including any overdrafts on pooled cash accounts. These amounts are all due within one year:

	Receivable Fund	Payable Fund
Major funds:		
General fund	$ 852	$ 226,864
Debt service fund	226,864	-
Non-Major fund:		
Impact fee fund	-	852
	$ 227,716	$ 227,716

Note 13 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

Interfund transfers for the year ended December 31, 2025, consisted of the following:

	Transfers in from other funds	Transfers to other funds
Major funds:		
General fund	$ 15,915	$ -
ARPA fund	-	15,915
	$ 15,915	$ 15,915

The principal purpose of these transfers is to transfer interest earned on the advanced ARPA funds to the general fund. In general, transfers result from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

Note 14 RECENTLY ISSUED ACCOUNTING STANDARDS

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

Note 15 SUBSEQUENT EVENTS

On May 14, 2026, the Village took out a General Obligation Promissory Note loan with Citizens Bank in the amount of $527,500 for the purpose of financing the 2026 road projects including crack sealing and revaluation costs.

Note 16 DEFINED BENEFIT PENSION

Effective January 1, 2025, the Village became a participating employer in the Wisconsin Retirement System ("WRS"), which is a cost-sharing multiple-employer defined benefit pension plan. Since the measurement period for pension liabilities, expense, deferred outflows and inflows of resources related to the pension is as of December 31, 2024, the Village is only reporting 2025 contributions of $7,037 as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the measurement year ended December 31, 2025 (reported for the 2026 financial statements).

Plan Description

The Wisconsin Retirement System ("WRS") is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees.

Plan Description (continued)

All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Note 16 DEFINED BENEFIT PENSION (Continued)

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit. The WRS also provides death and disability benefits for employees.

SUPPLEMENTAL FINANCIAL INFORMATION

VILLAGE OF NORTH PRAIRIE
STATEMENT OF REVENUES COMPARED TO BUDGET
GENERAL FUND
Year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
Taxes				
General Property	$ 803,570	$ 803,570	$ 803,570	$ -
Manged forest land	350	350	429	79
	803,920	803,920	803,999	79
Intergovernmental				
State shared revenues	105,006	105,006	105,004	(2)
Fire issuance dues	-	-	16,223	16,223
State transportation	49,690	49,690	51,347	1,657
Police training aids	800	800	1,280	480
Public safety aid	500	500	2,070	1,570
Exempt computer aids	2,640	2,640	2,640	-
State recycling grants	5,400	5,400	5,403	3
LRIP grant	30,934	30,934	30,943	9
Personal property aids	6,546	6,546	7,138	592
Video service provider aids	5,466	5,466	5,466	-
CDBG grant	-	-	3,820	3,820
	206,982	206,982	231,334	24,352
License and permits				
Business licenses	3,000	3,000	1,940	(1,060)
Video service provider fee	27,328	27,328	17,275	(10,053)
Bartender licenses	-	-	995	995
Animal licenses	900	900	1,585	685
Building permits	35,000	35,000	38,679	3,679
Burn permits	-	-	410	410
State UDC stamps	70	70	-	(70)
Other permits	-	-	11,486	11,486
	66,298	66,298	72,370	6,072
Fines and Forfeits				
Court fines	15,000	15,000	13,354	(1,646)
Parking ticket fines	600	600	-	(600)
	15,600	15,600	13,354	(2,246)
Public Charges for services				
Application form fees	2,000	2,000	760	(1,240)
Assessment fees	100	100	-	(100)
Tax search fees	1,800	1,800	1,425	(375)
Publication fees	500	500	234	(266)
Sale of water	19,000	19,000	30,200	11,200
House numbers	-	-	-	-
Park reservation fees	4,000	4,000	870	(3,130)
Highway maintenance	2,000	2,000	990	(1,010)
Baseball program fees	-	-	5,000	5,000
Harvest Fest firework fees	-	-	760	760
Other	2,000	2,000	990	(1,010)
	$ 31,400	$ 31,400	$ 41,229	$ 9,829

VILLAGE OF NORTH PRAIRIE
STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)
GENERAL FUND
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Intergovernmental charges for service				
Shared municipal court costs	$ 32,500	$ 32,500	$ 48,618	$ 16,118
KMFD reimbursable utilities	10,000	10,000	6,020	(3,980)
	42,500	42,500	54,638	12,138
Interest				
Investments	45,000	45,000	36,487	(8,513)
	45,000	45,000	36,487	(8,513)
Miscellaneous				
Hall rental	8,000	8,000	5,100	(2,900)
Insurance dividend	1,000	1,000	664	(336)
Donations	5,000	5,000	625	(4,375)
Sale of assets	-	-	158	158
Legal fees reimbursed	3,000	3,000	11,180	8,180
Engineering fees reimbursed	3,000	3,000	6,236	3,236
Planning fees reimbursed	500	500	-	(500)
Other	4,000	4,000	261	(3,739)
	24,500	24,500	24,224	(276)
Total Revenues	$ 1,236,200	$ 1,236,200	$ 1,277,635	$ 41,435

VILLAGE OF NORTH PRAIRIE
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND
Year Ended December 31, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
General government				
Village board	$ 18,259	$ 18,259	$ 17,539	$ 720
Clerk/Treasurer	142,265	142,265	135,943	6,322
Elections	3,264	3,264	3,648	(384)
Assessment of property	8,335	8,335	7,589	746
Audit and accoutning	25,000	25,000	51,869	(26,869)
Legal	17,800	17,800	22,552	(4,752)
Village hall	21,050	21,050	17,358	3,692
Insurance	34,000	34,000	32,104	1,896
Municipal justice	34,674	34,674	32,742	1,932
Other general government	1,000	1,000	2,488	(1,488)
	305,647	305,647	323,832	(18,185)
Public safety				
Police	228,098	228,098	175,377	52,721
Fire and rescue	287,648	287,648	318,023	(30,375)
Building inspection	26,810	26,810	27,500	(690)
	542,556	542,556	520,900	21,656
Public works				
Refuse collection	116,813	116,813	113,816	2,997
Recycling	50,266	50,266	49,040	1,226
Pump house	1,200	1,200	1,489	(289)
NR 216 compliance	6,000	6,000	4,396	1,604
Civic pride	75	75	116	(41)
Engineering	5,000	5,000	7,163	(2,163)
Highway and transportation	98,557	98,557	110,205	(11,648)
	277,911	277,911	286,225	(8,314)
Health and human services				
Animal control	578	578	1,022	(444)
	578	578	1,022	(444)
Culture, recreation and education				
Parks	101,431	101,431	87,005	14,426
Recreation	7,000	7,000	5,000	2,000
	108,431	108,431	92,005	16,426
Conservation and development				
Planner fees and commission	2,077	2,077	1,100	977
	$ 2,077	$ 2,077	$ 1,100	$ 977

VILLAGE OF NORTH PRAIRIE
STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
GENERAL FUND
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Capital outlays				
General government	$ -	$ -	$ -	$ -
Public safety	-	-	3,410	(3,410)
Public works	245,438	245,438	218,814	26,624
Parks	-	-	15,922	(15,922)
	245,438	245,438	238,146	7,292
Debt service				
Principal	-	-	797	(797)
Interest	-	-	160	(160)
	-	-	957	(957)
Total Expense	$ 1,482,638	$ 1,482,638	$ 1,464,187	$ 18,451

VILLAGE OF NORTH PRAIRIE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
DEBT SERVICE FUND
Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
General property tax	$ 81,633	$ 81,633	$ 245,438	$ 163,805
Total Revenues	81,633	81,633	245,438	163,805
Expenditures				
Debt Service:				
Principal	77,136	77,136	77,136	-
Interest	4,497	4,497	4,787	(290)
Total Expenditures	81,633	81,633	81,923	(290)
Excess of Revenues Over Expenditures	-	-	163,515	(163,515)
NET CHANGE IN FUND BALANCES	-	-	163,515	(163,515)
Fund Balances, beginning of year	592	592	592	-
FUND BALANCES, end of year	$ 592	$ 592	$ 164,107	$ (163,515)

VILLAGE OF NORTH PRAIRIE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025

	Impact Fee Fund	Total Nonmajor Governmental Funds
ASSETS		
Cash and Investments	$ 4,103	$ 4,103
Total Assets	$ 4,103	$ 4,103
LIABILITIES AND FUND BALANCES		
Due to other funds	$ 852	$ 852
Total Liabilites	852	852
Fund Balances		
Restricted	3,251	3,251
Total Fund Balances	3,251	3,251
Total Liabilities and Fund Balances	$ 4,103	$ 4,103

VILLAGE OF NORTH PRAIRIE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2025

	Impact Fee Fund	Total Nonmajor Governmental Funds
Revenues		
Total Revenues	$ -	$ -
Expenditures		
Total Expenditures	-	-
NET CHANGE IN FUND BALANCES	-	-
Fund Balances, beginning of year	3,251	3,251
FUND BALANCES, end of year	$ 3,251	$ 3,251

BILL OF SALE FOR CONVEYANCE OF PUBLIC IMPROVEMENTS FOR THE GLEN AT THE BROADLANDS CONDOMINIUM

This Bill of Sale for Conveyance of public improvements for the Glen at the Broadlands Condominium, dated as of the ____ day of ____________, 2026, between the LAND & HOME, LLC, a Wisconsin limited liability company (The "Developer") and VILLAGE of NORTH PRAIRIE, Waukesha County, Wisconsin (The "Village"),

WITNESSETH

WHEREAS, the Developer is the owner of the land described on Exhibit A attached hereto and incorporated herein; and

WHEREAS, the Village is a party to a Developer's Agreement for the Glen at Broadlands Condominium dated November 1, 2025 regarding the development and improvement of certain real estate located in the Village of North Prairie, known as the Glen at the Broadlands Condominium, described as Unit Nos. 55 and 56, Building 16, Unit Nos. 57 and 58, Building 17 and Unit Nos. 59 and 60, Building 18, in The Glen at Broadlands Development, located in the Village of North Prairie, recorded in the office of the Waukesha County Register of Deeds; and

WHEREAS, pursuant to the terms of the Developer's Agreement, the Developer was required to construct or install certain public improvements, including water mains, hydrants, valves, service laterals, and related appurtenances ("Water Facilities") described on Exhibit B attached hereto and incorporated herein, all as more specifically set forth in the Developer's Agreement; and

WHEREAS, the Village has agreed to accept dedication of the Water Facilities, and

WHEREAS, the Developer has agreed to convey and transfer ownership of the said Water Facilities to the Village to be owned, maintained, repaired, renewed or removed by the Village, as the case may be; and the Developer shall thereafter be relieved of all responsibility or liability for the said Water Facilities or the condition, repair, renewal or removal of said Water Facilities:

NOW, therefore, in consideration of the sum of Zero Dollars ($0.00) and other good and valuable considerations in hand paid by the Village to the Developer, the receipt whereof is hereby acknowledged, the LAND & HOME, LLC, does hereby sell, assign, transfer and set over to VILLAGE of NORTH PRAIRIE free from liens and claims:

The Water Facilities as described in Exhibit B, subject to the terms and conditions set forth below.

1. Upon execution and delivery of the Bill of Sale for Conveyance of the Water Facilities, the Village agrees to, and shall, assume all responsibility and liability for ownership, maintenance, repair, renewal or removal of the said Water Facilities, and the Developer shall thereafter be relieved of all responsibility or liability for the said Water Facilities or the condition, repair, renewal or removal thereof.

2. The Developer agrees to and does hereby waive any claim of ownership in or to the said Water Facilities now or hereafter existing, and hereby quit claims unto the Village its right, title or interest, if any, in the existing structure.

IN WITNESS WHEREOF, the Village has signed and sealed this Bill of Sale for Conveyance of Water Facilities in Village of North Prairie, Waukesha County, State of Wisconsin, as of the day and year first above written.

LAND & HOME, LLC

By ________________________________
(signature)

____
(print name)

STATE OF WISCONSIN

SS.

COUNTY OF WAUKESHA

I, ___________________________, a Notary Public in and for said County, in the State aforesaid DO HEREBY CERTIFY that _________________ personally known to me to be the ____________________ for the LAND & HOME, LLC, and personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for the uses and purposes therein set forth.

GIVEN under my hand and notarial seal this ______________ day of 2026.

Notary Public

My commission expires:

The original executed Bill of Sale for Conveyance of Water Facilities Received and Accepted this ________________ day of ________________, 2026.

VILLAGE of NORTH PRAIRIE, WAUKESHA COUNTY, WISCONSIN

By ______________________________________ Date: __________________, 2026

Dan Miresse, Village President

Attest: ___________________________________ Date: __________________, 2026

Evelyn Etten Village Administrator/Clerk/Treasurer

EXHIBIT A

Legal Description of the Subject Property

Unit Nos. 55 and 56, Building 16, Unit Nos. 57 and 58, Building 17 and Unit Nos. 59 and 60, Building 18, in The Glen at Broadlands Development, located in the Village of North Prairie, County of Waukesha, State of Wisconsin.

AND

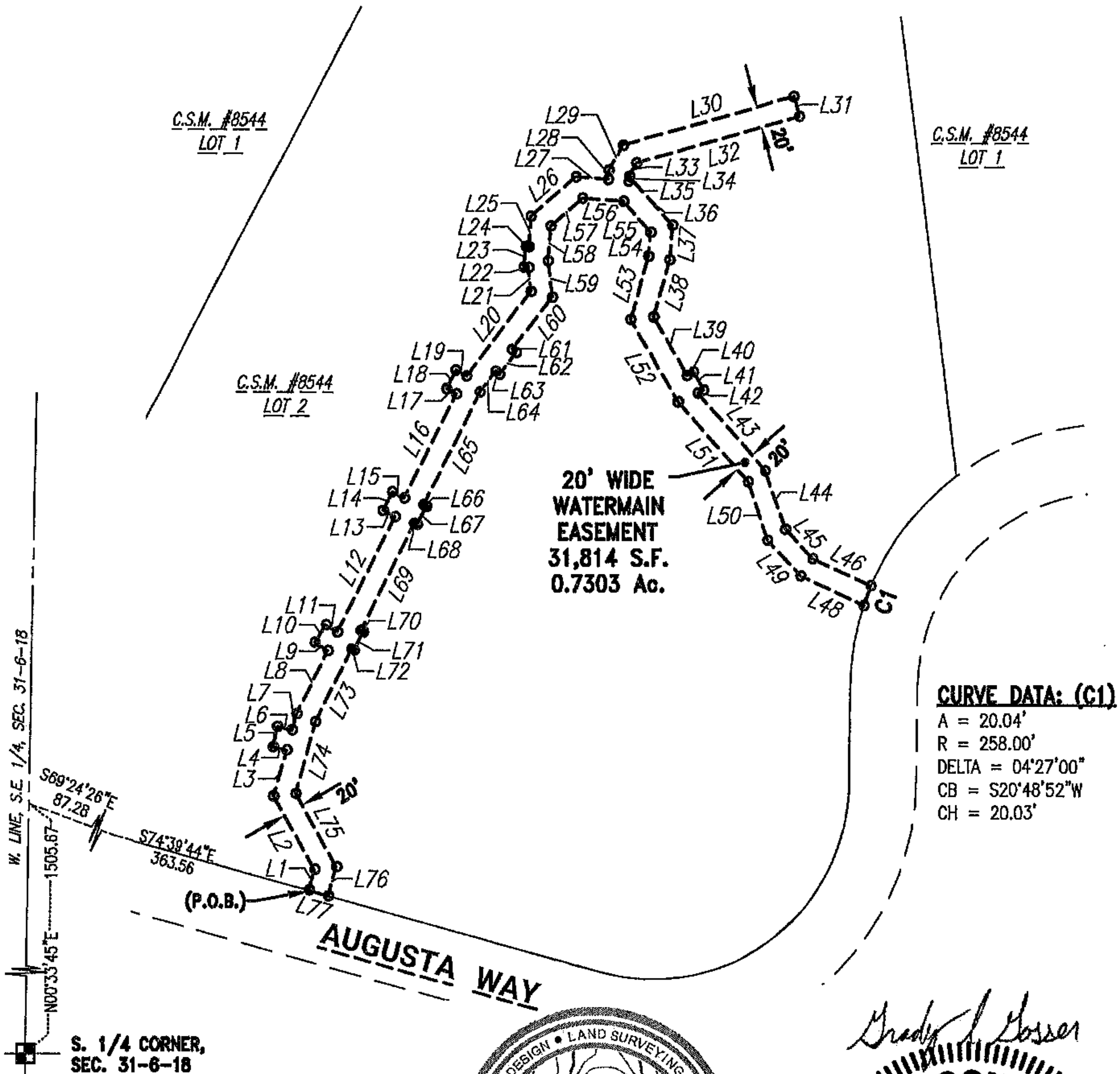
All that part of Lot 2, Certified Survey Map NO. 8544, recorded in the Office of the Register of Deeds for Waukesha County on May 27, 1998, as Document No. 2322629. Being a part of the Northwest 1/4 and Southwest 1/4 of the Southeast 1/4, of Section 31, Town 6 North, Range 18 East, in the Village of North Prairie, Waukesha County, Wisconsin, now being more particularly bounded and described as follows:

Commencing at the Southwest corner of said Lot 2; Said point being the place of beginning of lands hereinafter described:

Thence North 27°38'37" East and along the West line of said Lot 2 of said Certified Survey Map No. 8544, 905.86 feet to a point; Thence North 74°42'22" East and along the North line of said Lot 2, 502.32 feet to a point; Thence South 07°05'44" East and along the East line of said Lot 2, 635.81 feet to a point on the Westerly Right-of-Way line of "Augusta Way"; Thence Southwesterly 134.49 feet along the said Westerly Right-of-Way line and the arc of a curve, whose center lies to the Southeast, whose radius is 258.00 feet, whose central angle is 29°52'05", and whose chord bears South 38°23'50" West, 132.98 feet to a point; Thence North 69°52'11" West, 47.47 feet to a point; Thence North 55°15'54" West, 42.87 feet to a point; Thence North 24°22'49" West, 93.09 feet to a point; Thence South 27°57'28" West, 403.88 feet to a point; Thence North 74°39'44" West, 35.73 feet to a point; Thence South 15°20'16" West, 126.63 feet to a point on the Northerly Right-of-Way line of said "Augusta Way"; Thence North 74°39'44" West and along the said Northerly Right-of-Way line, 544.64 feet to the point of beginning of this description.

Tax Key Number: NPV 1563994

EXHIBIT "B"



CURVE DATA: (C1)

A = 20.04'
R = 258.00'
DELTA = 04°27'00"
CB = S20°48'52"W
CH = 20.03'

NORTH

SCALE:1"=150'

0 75 150 300

TRIO
DESIGN • LAND SURVEYING
CIVIL ENGINEERING

19035 W. CAPITOL DR., SUITE 200
BROOKFIELD, WI 53045
PHONE: (262) 790-1480
FAX: (262) 790-1481

Grady L. Gosser

WISCONSIN
GRADY L. GOSSER
S-2972
MENOMONEE FALLS, WI
LAND SURVEYOR

X:\2024\24-34-1227 The Glen at Broadlands - North Prairie\Drawings\Survey\EXHIBITS\885\EX01- Watermain Easement.dwg

DATE: 3/25/26

THIS EXHIBIT WAS PREPARED BY GRADY L. GOSSER, P.L.S. (S-2972)

LINE TABLE:

Line #	BEARING	LENGTH
L1	N15°18'22"E	20.85'
L2	N29°41'38"W	81.16'
L3	N15°20'16"E	46.39'
L4	N77°47'35"W	13.47'
L5	N12°12'25"E	20.00'
L6	S77°47'35"E	14.56'
L7	N15°20'16"E	16.06'
L8	N26°35'16"E	68.26'
L9	N57°43'53"W	15.13'
L10	N32°16'07"E	20.00'
L11	S57°43'53"E	13.14'
L12	N26°35'16"E	124.97'
L13	N62°57'50"W	13.38'
L14	N27°02'10"E	20.00'
L15	S62°57'50"E	13.22'
L16	N26°35'16"E	112.55'
L17	N62°57'50"W	10.94'
L18	N27°02'10"E	20.00'
L19	S62°57'50"E	11.94'
L20	N37°50'16"E	103.53'
L21	N7°09'44"W	23.07'
L22	N85°27'50"W	4.15'
L23	N4°32'10"E	20.00'
L24	S85°27'50"E	2.85'
L25	N4°05'16"E	29.51'
L26	N49°05'16"E	57.71'
L27	S85°54'44"E	31.81'
L28	N4°05'16"E	8.87'
L29	N29°17'28"E	27.88'
L30	N74°17'28"E	172.95'
L31	S15°42'32"E	20.00'
L32	S74°17'28"W	164.66'
L33	S29°17'28"W	15.13'
L34	S4°05'16"W	4.40'
L35	S85°54'44"E	4.53'
L36	S40°54'44"E	56.33'
L37	S4°05'16"W	33.23'
L38	S15°20'16"W	57.20'

TRIO

DESIGN • LAND SURVEYING

CIVIL ENGINEERING

19035 W. CAPITOL DR., SUITE 200
BROOKFIELD, WI 53045
PHONE: (262) 790-1480
FAX: (262) 790-1481

LINE TABLE:

Line #	BEARING	LENGTH
L39	S29°39'44"E	65.22'
L40	N60°20'16"E	7.50'
L41	S29°39'44"E	20.00'
L42	S60°20'16"W	6.60'
L43	S41°54'44"E	100.60'
L44	S19°24'44"E	59.80'
L45	S43°22'56"E	39.58'
L46	S65°52'56"E	63.61'
L48	N65°52'56"W	68.74'
L49	N43°22'56"W	47.80'
L50	N19°24'44"W	60.07'
L51	N41°54'44"W	103.01'
L52	N29°39'44"W	91.50'
L53	N15°20'16"E	63.51'
L54	N4°05'16"E	22.96'
L55	N40°54'44"W	39.76'
L56	N85°54'44"W	39.76'
L57	S49°05'16"W	41.14'
L58	S4°05'16"W	33.61'
L59	S7°09'44"E	35.25'
L60	S37°50'16"W	63.83'
L61	S52°09'44"E	5.00'
L62	S37°50'16"W	26.82'
L63	N49°07'35"W	5.01'
L64	S37°50'16"W	25.41'
L65	S26°35'16"W	121.99'
L66	S63°06'17"E	2.81'
L67	S26°53'43"W	20.00'
L68	N63°06'17"W	2.70'
L69	S26°35'16"W	116.13'
L70	S62°57'50"E	2.63'
L71	S27°02'10"W	20.00'
L72	N62°57'50"W	2.48'
L73	S26°35'16"W	77.96'
L74	S15°20'16"W	72.22'
L75	S29°41'38"E	81.15'
L76	S15°18'22"W	29.15'
L77	N74°39'44"W	20.00'

DATE: 3/25/26

LEGAL DESCRIPTION:

A 20' wide Watermain Easement located on, over and across a part of Lot 2 of Certified Survey Map No. 8544, being a part of the Northwest 1/4 of the Southeast 1/4 of Section 31, Town 6 North, Range 18 East, in the Village of North Prairie, Waukesha County, Wisconsin, now being more particularly bounded and described as follows:

Commencing at the South 1/4 Corner of said Section 31; Thence North 00°33'45" East and along the West line of the said Southeast 1/4 Section, 1505.67 feet to a point on the North Right-of-Way line of "Augusta Way; Thence South 69°24'26" East and along the said North Right-of-Way line, 87.28 feet a point; Thence South 74°39'44" East and along the said North Right-of-Way line, 363.56 feet to the place of beginning of lands hereinafter described;

Thence North 15°18'22" East, 20.85 feet to a point; Thence North 29°41'38" West, 81.16 feet to a point; Thence North 15°20'16" East, 46.39 feet to a point; Thence North 77°47'35" West, 13.47 feet to a point; Thence North 12°12'25" East, 20.00 feet to a point; Thence South 77°47'35" East, 14.56 feet to a point; Thence North 15°20'16" East, 16.06 feet to a point; Thence North 26°35'16" East, 68.26 feet to a point; Thence North 57°43'53" West, 15.13 feet to a point; Thence North 32°16'07" East, 20.00 feet to a point; Thence South 57°43'53" East, 13.14 feet to a point; Thence North 26°35'16" East, 124.97 feet to a point; Thence North 62°57'50" West, 13.38 feet to a point; Thence North 27°02'10" East, 20.00 feet to a point; Thence South 62°57'50" East, 13.22 feet to a point; Thence North 26°35'16" East, 112.55 feet to a point; Thence North 62°57'50" West, 10.94 feet to a point; Thence North 27°02'10" East, 20.00 feet to a point; Thence South 62°57'50" East, 11.94 feet to a point; Thence North 37°50'16" East, 103.53 feet to a point; Thence North 07°09'44" West, 23.07 feet to a point; Thence North 85°27'50" West, 4.15 feet to a point; Thence North 04°32'10" East, 20.00 feet to a point; Thence South 85°27'50" East, 2.85 feet to a point; Thence North 04°05'16" East, 29.51 feet to a point; Thence North 49°05'16" East, 57.71 feet to a point; Thence South 85°54'44" East, 31.81 feet to a point; Thence North 04°05'16" East, 8.87 feet to a point; Thence North 29°17'28" East, 27.88 feet to a point; Thence North 74°17'28" East, 172.95 feet to a point; Thence South 15°42'32" East, 20.00 feet to a point; Thence South 74°17'28" West, 164.66 feet to a point; Thence South 29°17'28" West, 15.13 feet to a point; Thence South 04°05'16" West, 4.40 feet to a point; Thence South 85°54'44" East, 4.53 feet to a point; Thence South 40°54'44" East, 56.33 feet to a point; Thence South 04°05'16" West, 33.23 feet to a point; Thence South 15°20'16" West, 57.20 feet to a point; Thence South 29°39'44" East, 65.22 feet to a point; Thence North 60°20'16" East, 7.50 feet to a point; Thence South 29°39'44" East, 20.00 feet to a point; Thence South 60°20'16" West, 6.60 feet to a point; Thence South 41°54'44" East, 100.60 feet to a point; Thence South 19°24'44" East, 59.80 feet to a point; Thence South 43°22'56" East, 39.58 feet to a point; Thence South 65°52'56" East, 63.61 feet to a point on the said North Right-of-Way line of said "Augusta Way"; Thence Southwesterly 20.04 feet along the said North Right-of-Way line and the arc of a curve, whose center lies to the Southeast, whose radius is 258.00 feet, whose central angle is 04°27'00", and whose chord bears

South 20°48'52" West, 20.03 feet to a point; Thence North 65°52'56" West, 68.74 feet to a point; Thence North 43°22'56" West, 47.80 feet to a point; Thence North 19°24'44" West, 60.07 feet to a point; Thence North 41°54'44" West, 103.01 feet to a point; Thence North 29°39'44" West, 91.50 feet to a point; Thence North 15°20'16" East, 63.51 feet to a point; Thence North 04°05'16" East, 22.98 feet to a point; Thence North 40°54'44" West, 39.76 feet to a point; Thence North 85°54'44" West, 39.76 feet to a point; Thence South 49°05'16" West, 41.14 feet to a point; Thence South 04°05'16" West, 33.51 feet to a point; Thence South 07°09'44" East, 35.25 feet to a point; Thence South 37°50'16" West, 63.86 feet to a point; Thence South 52°09'44" East, 5.00 feet to a point; Thence South 37°50'16" West, 26.82 feet to a point; Thence North 49°07'35" West, 5.01 feet to a point; Thence South 37°50'16" West, 25.41 feet to a point; Thence South 26°35'16" West, 121.99 feet to a point; Thence South 63°06'17" East, 2.81 feet to a point; Thence South 26°53'43" West, 20.00 feet to a point; Thence North 63°06'17" West, 2.70 feet to a point; Thence South 26°35'16" West, 116.13 feet to a point; Thence South 62°57'50" East, 2.63 feet to a point; Thence South 27°02'10" West, 20.00 feet to a point; Thence North 62°57'50" West, 2.48 feet to a point; Thence South 26°35'16" West, 77.96 feet to a point; Thence South 15°20'16" West, 72.22 feet to a point; Thence South 29°41'38" East, 81.15 feet to a point; Thence South 15°18'22" West, 29.15 feet to a point on the North Right-of-Way line of "Augusta Way"; Thence North 74°39'44" West and along the said North Right-of-Way line, 20.80 feet to the point of beginning of this description.

Said Easement contains 31,814 Square Feet (or 0.7303 Acres) of land, more or less.

Date: 3/25/26

WISCONSIN
GRADY L.
GOSSER
S-2972.
MENOMONEE FALLS,
WI
LAND SURVEYOR

Grady L. Gosser

Grady L. Gosser, P.L.S.
Professional Land Surveyor S-2972
TRIO ENGINEERING□LLC
19035 W. Capitol Drive, Suite 200
Brookfield, WI 53045
Phone: (262)790-1480 Fax: (262)790-1481

Harvest Fest Use Agreement With

The Village of North Prairie - 2026

This agreement is entered between the Village of North Prairie, a municipal entity duly created and existing under the laws of Wisconsin (hereinafter "North Prairie") and Harvest Fest. Upon consideration of the compensation, benefits, services and mutual promises described herein the adequacy of which is hereby acknowledged by all parties and intending to be bound, the parties hereby agree as follows:

1. Subject Property: This agreement encompasses Veterans Park, its athletic fields and grassy areas (except the entire infield of the hardball diamond), Concession Stand, Village Hall Community Room and Bathrooms located at Village Hall in the Village of North Prairie, WI.
2. Term: Term of this agreement shall be one year and runs concurrent with the calendar year. A new agreement shall be signed annually by both parties.
3. Payments and other Compensation:
    a. Payment to reimburse the Village for fireworks cost shall be made no later than October 15.
    b. Payment for North Prairie Police Department coverage, as requested by Harvest Fest, shall be billed by the Village with payment to be net 30 upon receipt.
4. All grounds and facilities must be cleaned up, repaired and left in ready-to-use condition after use. "Ready to use condition" shall be the condition the Subject Property is in on the Wednesday immediately before the Festival Date. Should issues exist, and not corrected by Harvest Fest, the Village will address and invoice Harvest Fest current going rates for material, equipment and labor.
5. Schedule of Dates Reported: Harvest Fest shall confirm next year's Festival dates to North Prairie's Admin/Clerk no later than November 1 of each year. Festival Dates shall be from Thursday through Monday. The Festival Dates for 2026 are September 17 through 21.
6. Use of Subject Property: Harvest Fest shall be entitled to the use the Subject Property on the Festival Dates. North Prairie will not schedule or authorize organized use of the Subject Property by any individuals, groups or organizations during the Festival Dates being used for Harvest Fest.
7. Use of Village Equipment: The Village will allow the use of equipment (stove, refrigeration and freezer equipment) in the Concession Pavillion, tables and chairs in the Community Room, Electric and Water during Festival Dates.
    a. Harvest Fest **MUST** provide a Waiver of Subrogation to cover bodily harm, property and/or equipment damage.
8. Harvest Fest **MUST** provide a Certificate of Insurance, naming the Village of North Prairie as an additional insured on their insurance policy.
9. Use of Concessions at Subject Properties: Alcohol sales must be approved by the Village Board. Should alcohol sales be allowed it must be purchased through a licensed distributor and sold per WI State Statutes. No carry-in alcohol may be sold at any park.

10. <u>Items stored in the Village Hall and/or Concession Stand Pavillion/Shelter:</u> Harvest Fest shall only store food and beverage related items in the concession stand. Any other items stored in the concession area will need approval by the Public Works Committee. North Prairie is not responsible for product spoilage due to power outage, equipment breakdown or malfunction.
11. <u>Care of Facilities:</u> Use of all facilities within Veterans Park and Village Hall are subject to these facilities being kept in clean, sanitary and safe conditions at all times.
12. <u>Maintenance and Cleaning Obligations:</u> The parties shall have the following maintenance and cleaning obligations throughout the term of this agreement:
    a. North Prairie shall be solely responsible for the following during this agreement period:
        I. Providing garbage/recycling receptacles within the grounds.
        II. Grass mowed and trimmed prior to the festival.
        III. Horseshoe pits in good/functional condition.
        IV. Costs associated with road closures by the North Prairie Police Department (NPPD) for Harvest Fest Parade
13. <u>Harvest Fest shall be solely responsible for the following at all times during Festival Dates:</u>
    a. <u>Harvest Fest will be responsible for having a dumpster on site to accept all rubbish/recycling generated by the festival.</u>
    b. Will regularly check all garbage/recycling containers and empty as required to ensure rubbish does not spill onto ground.
    c. Will check all bathrooms throughout each day to be sure rubbish is disposed of properly and supplies are appropriately kept. Where flush toilets are located Harvest Fest will check to be sure all toilets are flushed, assure no faucets are left running. A final check in the evening will ensure all bathrooms are empty, water is not running at faucets or toilets and lights are turned off.
    d. Will check all entry doors to Village Hall to ensure the building is secure.
    e. Security patrol requested by Harvest Fest will be provided by the North Prairie Police Department with Harvest Fest being responsible for the cost in its entirety. The Village will invoice Harvest Fest after the event with payment to be net 30. This request needs to be provided in writing to the Village no later than July 1 of each year to allow time for scheduling officers. Should the Village of North Prairie, for any reason, not be able to provide security, Harvest Fest will provide what it deems necessary to ensure safety during the Festival Dates, including requirements for road closures for the Harvest Fest parade.
14. <u>Insurance:</u> North Prairie assumes no responsibility for any loss or damage to Harvest Fest personal property while in use or stored at or on the Park(s). Harvest Fest shall maintain comprehensive liability insurance as required below, including full replacement of damaged property. **No later than August 15, of each year,** Harvest Fest shall provide North Prairie with evidence of said coverages as set forth herein, including insurance certificates and all referenced riders and endorsements in forms reasonable satisfactory to North Prairie. All insurance shall be issued by insurers with a license to do business in the State of Wisconsin. Harvest Fests' insurance coverage shall be primary and noncontributory with

respect to North Prairie, which includes all its respective officials, officers, employees and agents. Harvest Fests' insurance shall apply separately to each insured against whom a claim is made, or suit is brought, except with respect to the limits of the insurer's liability.

a. Comprehensive Commercial General Liability: One Million Dollars ($1,000,000) per occurrence and at least Two Million Dollars ($2,000,000) aggregate; policy shall provide coverage for volunteers, invitees and guests of Harvest Fest.
b. Village of North Prairie, which includes its respective officials, officers, employees, and agents shall be named as an additional insured for General Liability by specific endorsement.

15. Indemnification: Harvest Fest shall indemnify, defend and hold harmless the Village of North Prairie, its officers, officials, employees, agents, boards, committees, and representatives from and against any and all claims, damages, losses, liabilities, costs and expenses (including reasonable attorneys' fees and costs) arising out of or resulting from: (a) Harvest Fest's breach of this Agreement; (b) the negligent or wrongful acts or omissions of Harvest Fest, its officers, directors, employees, agents, volunteers, contractors, vendors, or invitees in connection with the Festival or the use of Subject Property; or (c) any injury to persons or damage to property occurring on or about the Subject Property in connection with the Festival use during the Festival Dates, except to the extent caused by the sole negligence or willful misconduct of the Village. The indemnification obligations set forth in this Section shall survive the termination or expiration of this Agreement. No Village police office shall be deemed an agent of Harvest Fest for purposes of this Agreement.
16. Governing Law: This Agreement shall be governed by, construed and enforced in accordance with the laws of the State of Wisconsin. Any legal action arising out of or relating to this Agreement shall be brought in a court of competent jurisdiction located in the State of Wisconsin.
17. Amendments: This Agreement may be amended, modified, or supplemented only by a written instrument executed by authorized representatives of both parties.
18. Severability: If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the remaining provisions shall remain in full force and effect to the fullest extent permitted by law.
19. Assignment: Neither Party shall assign or transfer any rights or obligations under this Agreement without the prior written consent of the other Party, except that either Party may assign this Agreement to a legal successor by operation of law.
20. Compliance with Law: Harvest Fest shall comply with all current and future applicable codes of North Prairie, the County of Waukesha, the State of Wisconsin and the Federal Government. Harvest Fest shall follow all current and future lawful orders of any and all duly authorized employees and/or representatives of the same. This agreement shall not be deemed to waive compliance with any such laws.
21. Failure to comply: In the event the Harvest Fest fails to fulfill any obligation under this Agreement, this Agreement shall be null and void and North Prairie shall have no responsibility under the terms of this Agreement.
22. Effective Date: This Agreement shall be effective upon full execution hereof by all parties.

23. Authority: Each individual signing this Agreement represents and warrants they have full authority to execute this Agreement on behalf of the Party represented and to bind the Party to its terms.

This Agreement has been approved by the Village Board of North Prairie and is executed this date ______________________________, 2026.

Village of North Prairie: ______________________________________

Dan Miresse-President

Attest: ____

Evelyn Etten, Administrator/Clerk/Treasurer

This Agreement has been approved by Harvest Fest and executed this date: ______________________________, 2026.

Harvest Fest President:____

WOLVERINE FIREWORKS DISPLAY, INC.
205 W. Seidlers Road
Kawkawlin, Michigan 48631
Phone: (989) 662-0121
Fax: (989) 662-0122

WISCONSIN WAREHOUSE:
Phone: (262) 968-4178

CONTRACT

This contract entered into this 20th day of January, 2026, by and between WOLVERINE FIREWORKS DISPLAY, INC., hereinafter referred to as "**WOLVERINE**" A Michigan Company, duly licensed by the BATFE, and **Village of North Prairie-Harvest Festival**, hereinafter referred to as "Sponsor".

1. Wolverine agrees to furnish Sponsor, in accordance with the terms and conditions set forth herein, One (1) fireworks display as per this signed and accepted contract. This will include trained and qualified Pyrotechnicians to deliver, setup, execute and take down the pyrotechnic display.
2. Wolverine agrees to provide insurance coverage of Ten Million Dollars, Bodily Injury and Property Damage and the statutory limits for Worker's Compensation Insurance. The Sponsor will be named as additional insured on the certificate. This insurance covers the operations of Wolverine only and does not extend to any other aspect of the event.
3. The date of this display is: **Sept. 19th, 2026** at: **9** pm. In the event of inclement weather, the display will be rescheduled for the **next night** _______ at no additional cost to the Sponsor (dates around the 4th of July are excluded unless approved by Wolverine). In the event the display is rescheduled to a date not the next night, there will be an additional 15% cost added to the contract amount to cover additional expenses involved. In the event the Sponsor does not choose to reschedule another date or cannot agree to a mutually convenient date, the Sponsor shall pay the Contractor an amount equal to 40% to cover Wolverine's cost, damages, and expenses.
4. The cost of the display is: **$6000.00 including hazmat fee** plus tax (unless exempt). A deposit in the amount of: **$3000.00** shall be made upon signing of contract, no later than 90 days prior to display date. If the display is cancelled by sponsor after deposit is paid but prior to 30 days before the display, Sponsor will forfeit 25% of deposit. If display is cancelled by Sponsor 30 days prior to display or after, Sponsor will forfeit 100% of deposit.
5. The balance due shall be paid to Wolverine within 10 days following the display.
6. ~~A 2.5% Hazardous Material Handling fee of **$125.00 Included in display budget** will be added to the invoice (based on the display cost) along with any permit fees paid by Wolverine.~~ There will be a 1.5% late charge added to the invoice on any outstanding amount not paid in full by the agreed upon date.
7. Sponsor, at Sponsor's expense, agrees to provide Wolverine with a suitable display site that meets the guidelines as set forth in NFPA 1123 and meeting the approval of Wolverine. All permits necessary for the display shall be the responsibility of the Sponsor. All necessary police, fire, and other appropriate protection necessary for proper crowd control, automobile parking, and display site security will be the responsibility of the Sponsor and in accordance with the provisions of NFPA 1123.
8. After the display, Wolverine will conduct a post display search of the area/fallout zone for any unexploded fireworks. Sponsor explicitly acknowledges that an early morning first light search of the Display Site as defined in NFPA 1123 is of utmost importance and the search will be conducted by the Sponsor. If any unexploded shells or devices are found, Wolverine will be contacted immediately to

properly disposed of said material. Wolverine will be responsible for the removal of all equipment provided by Wolverine. Sponsor will be responsible for any remaining cleanup that may be required after the display.

9. Sponsor agrees to defend and hold Wolverine harmless from and against all claims and any penalties, damages, and costs made against and/or incurred by Wolverine in the event (1) the display does not commence on the date and time contemplated by this contract or is otherwise disrupted because of equipment or product malfunction or failure, and/or (2) Sponsor's breach of its obligations under the contract.
10. The laws of the State of Wisconsin shall govern this contract. Nothing in this contract shall be construed as forming a partnership between the Sponsor and Wolverine. Neither party shall be held responsible for any agreements nor obligations not expressly provided for herein and shall be severally responsible for their own separate debts and obligations.
11. If Wolverine, in its sole determination, is unable to supply the size and type of fireworks proposed due to supply chain issues, Wolverine will substitute with fireworks of equal monetary value, in its sole discretion, if possible. If no such supply is available, Wolverine will refund Sponsor any deposit paid, and this agreement will be cancelled without penalty to Wolverine or Sponsor.
12. This contract constitutes the entire agreement between the parties and shall be binding on the parties, their heirs, executors, administrators, successors, and assigns.
13. Any Additional Provisions:

WOLVERINE FIREWORKS DISPLAY, INC.	VILLAGE OF NORTH PRAIRIE
By:____________________	By:____________________
Date Signed:___/___/_____	Date signed____/____/____
Address: 205 W. Seidlers Road Kawkawlin, MI 48631 Gina@wolvdisplay.com	Address: 130 N Harrison St. North Prairie, WI 53153
	Phone: 414-839-8258- Karen Miresse,
Coordinator	
	Email: harvestfestinfo@yahoo.com clerk@northprairiewi.gov

W.H. MAJOR & SONS, INC.
CUSTOM GRADING & LANDSCAPING CONTRACTOR
805 PERKINS DR.
MUKWONAGO, WI 53149

PROPOSAL

May 4, 2026

Village of North Prairie
Attn: Donna Samuels
130 N. Harrison Street
North Prairie, WI 53153

PHONE: 262-392-2271
JOB LOCATION: Veteran's Park youth baseball Diamond

THANK YOU FOR THE OPPORTUNITY TO SUBMIT OUR PROPOSAL

Work up infield area of the diamond. Remove built up grass lip to re-establish grass perimeter and facilitate the drainage of water. Haul away and dispose of all spoil material. Furnish and install approx. 120 to 130 tons of Little Limestone baseball mix over the diamond infield area. Fine grade the diamond mix to re-crown the diamond. Finish grade diamond ready for play.

Proposed Price: $7,500.00 tax exempt

WE PROPOSE hereby to furnish material and labor – complete in accordance with above specifications. PAYMENT TO BE MADE AS FOLLOWS: **Balance due(s) upon completion of work phase(s) as invoiced. Any deviation of work will alter the cost as detailed above. Please note we will require a tax exemption form for our records for 2026.**

ALL MATERIAL IS GUARANTEED TO BE AS SPECIFIED. ALL WORK TO BE COMPLETED IN A WORKMANLIKE MANNER ACCORDING TO STANDARD PRACTICES. ANY ALTERATION OR DEVIATION FROM ABOVE SPECIFICATIONS INVOLVING EXTRA COSTS WILL BE EXECUTED ONLY UPON WRITTEN ORDERS AND WILL BECOME AN EXTRA CHARGE OVER AND ABOVE THE ESTIMATE. ALL AGREEMENTS CONTINGENT UPON STRIKES, ACCIDENT OR DELAYS BEYOND OUR CONTROL. OWNER TO CARRY FIRE, TORNADO AND OTHER NECESSARY INSURANCE. OUR WORKERS ARE FULLY COVERED BY WORKMAN'S COMPENSATION INSURANCE. INTEREST WILL BE CHARGED ON OUTSTANDING BALANCES CALCULATED ON CURRENT INTEREST RATES.

AUTHORIZED SIGNATURE ____________________
WILLIAM H. MAJOR JR., VICE PRESIDENT

OTE: We reserve the right to rescind this contract with 15 days written notice to the above contracted party.

ACCEPTANCE OF PROPOSAL: THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE SATISFACTORY AND ARE HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE WORK AS SPECIFIED. PAYMENT WILL BE MADE AS OUTLINED ABOVE. W.H. MAJOR & SONS, INC., WILL NOT BE HELD RESPONSIBLE FOR ANY NEGLIGIBILITY CAUSED DURING THE DELIVERY OF MATERIALS OR COMPLETION OF WORK.

SIGNATURE ____________________ DATE ____________________

SIGNATURE ____________________ DATE ____________________

Paul R. Farrow
County Executive

Gail Goodchild
Director

Waukesha COUNTY
DEPARTMENT OF EMERGENCY PREPAREDNESS

To: Village of North Prairie, Chief Operating Officers, Administrators, Clerks

From: Gail Goodchild, Director of Emergency Preparedness
Chris Petterson, Radio Systems Manager

Subject: 2027 Digital Radio System Costs

Date: June 23, 2026

The 2026 digital radio system member cost estimates have been prepared for municipal budget development purposes. The allocation methodology that is being utilized for the operating expenses is based on the feedback obtained from the 31 communities that completed the survey distributed on May 17, 2023.

Operating Cost Payments: The 2027 operating costs for your agency are based on system usage activity from January 2023 through December 2025 radio usage information.

Operating Amount to Budget: $695.06

Transmitter Fee: $0.00

Infrastructure and Radio Update
The digital radio system has been fully operational since 2018. As with all technology projects, there is an anticipated need to replace and upgrade equipment, software and services to ensure system integrity. In 2028, the Waukesha County Trunked Radio System will undergo a major infrastructure upgrade to ensure continued reliability, safety, interoperability and efficiency of the radio system.

The annual operating costs and infrastructure costs are included in a cost-sharing model between the County and the municipal subscribers. The costs for the infrastructure project scheduled for 2028 will be charged as defined in the terms of the agreement. As in past practice, Waukesha County will offer participating agencies the option to engage in a promissory note with a repayment plan starting in 2030.

1621 Woodburn Rd.
Waukesha, WI 53188
Phone: 262-446-5025
Fax: 262-548-7313

We are currently negotiating the contract with the vendor. We anticipate the contract and final quote for the project to be completed early 2027. An addendum to the Trunked Radio System Contract which will include the cost estimates will be drafted and reviewed by the Radio Advisory Council after the contract with the vendor has been secured.

Waukesha County Radio Services will hold the 2026 annual radio workshop on July 8, 2026 at 1:00 pm at the Waukesha County Communications Center. The intent of this workshop is to share the progress of the radio system project, the anticipated timeline and considerations for radio system subscribers as we approach the project.

Radio Replacement Update

Many of our communities are utilizing radios that are 10-20 years old so they may have either reached or exceeded their useful life, and may be past the manufacturer's upgrade, repair or support date. You may determine the manufacturer's status of your Motorola radios at this website:

https://proditc.motorolasolutions.com/

By entering the model number of your radio in the search window at the top of the webpage, a radio which is no longer supported will be displayed along with dates and other details. You may enter either the model name ("APX 6000") or full model number found on the radio's data tag ("M21URM9PW1AN"). This list is updated continually by Motorola and is your best source of radio status information. Note that model names should contain spaces, not dashes when searching (e.g., APX 6000, not APX-6000).

If you have questions about the radio system replacement needs, please contact Chris Petterson at cpetterson@waukeshacounty.gov or 262-548-7600.

Paul Farrow
County Executive

Gail Goodchild
Director

Waukesha COUNTY

DEPARTMENT OF EMERGENCY PREPAREDNESS
RADIO SERVICES DIVISION

TO: North Prairie Police Department

FROM: Chris Petterson, Waukesha County Radio Services

DATE: June 4, 2026

SUBJ: Basic Hardware Maintenance Agreement Renewal

Your Basic Hardware Maintenance Agreement (BHMA) expires on December 31, 2026.

A maintenance agreement with Waukesha County Radio Services provides you with the following:

- **All repairs to covered equipment** include both parts and labor (this excludes damage from misuse, or expendable items like batteries).

- **A free custom trunked radio reprogramming** each year for all covered radios (Waukesha Countywide system only). Purchased separately, this alone would comprise a substantial portion of the maintenance agreement cost. Since many departments are anticipating major changes in the next two years, this could be a valuable feature for your department.

- **Expedited priority service** (turnaround is typically less than three working days).

- **"Locked in" maintenance rate**. By starting a maintenance agreement while your equipment is relatively new, you can minimize future maintenance cost increases. It can be much more costly per year to begin a maintenance agreement on aging equipment than to do so now.

- **24 x 7 emergency service is available for fixed radio equipment, dispatch consoles, and related hardware if desired.** Emergency technician response time for these repairs is typically an hour or less.

2120 Davidson Road
Waukesha, WI 53186
Phone: 262-548-7600
Fax: 262-548-7855

A maintenance agreement with WCRS is optional on your part, and you have complete control over what equipment is covered. At your discretion, WCRS will also be happy to service your radio equipment on a time-and-materials basis, or you may opt to have your radios repaired by a third-party vendor. However, it's important to note that for security reasons reprogramming must be performed by Waukesha County Radio Services in accordance with each municipality's "Trunked Radio Services Agreement." In this we welcome you as a "pay as you go" time-and materials customer.

Please sign and date, make a copy for your records, and mail or email back the original by June 26, 2026. Email to: sseppala@waukeshacounty.gov .

Waukesha County looks forward to providing radio services in 2027.

PUBLIC SAFETY RADIO BASIC HARDWARE MAINTENANCE AGREEMENT

This Public Safety Radio Basic Hardware Maintenance Agreement ("Agreement") is made and entered into between North Prairie Police Department ("Municipality") and Waukesha County, through the Radio Services Division of its Department of Emergency Preparedness ("the County") as of the date of last execution below, and sets forth the terms and conditions under which the County agrees to provide specified agencies or departments of Municipality with public safety radio hardware maintenance services.

WHEREAS, the County has experience and know-how providing public safety radio equipment repair and maintenance services; and

WHEREAS, Municipality and its agencies/departments utilize public safety radio equipment which from time to time requires regular maintenance and repair; and

WHEREAS, Municipality desires and the County is willing to provide such repair and maintenance services on the terms and conditions set forth below.

NOW, THEREFORE, by the signatures of the authorized representatives below, Municipality and the County agree as follows:

I. COUNTY OBLIGATIONS

A. Provision of Services. The County will provide basic public safety radio hardware maintenance services ("Services") to Municipality in accordance with the terms of this Agreement. If covered by this Agreement, the County will repair and maintain Municipality's public safety base stations, repeaters, consoles, encoders, remotes, and mobile and portable radio equipment (collectively, "Covered Equipment").

B. Scope of Services.

1. Nature of Services. Services on Covered Equipment provided by the County under this Agreement shall include:
   a. Preventative maintenance, including parts and labor;
   b. Operational and purchasing information and assistance;
   c. Repair services and repair parts;
   d. Initial testing, alignment and programing of microprocessor-controlled radio equipment; and
   e. One fleet-wide reprograming of trunked mobile and portable units as requested.

2. Time of Service. An agency's Covered Equipment will be repaired and maintained on a 24 hour per day/7 day per week basis, in the case of emergencies. General (non-emergency) repair and maintenance of Covered Equipment will be performed during normal business hours, but is available upon request of Municipality on an overtime/time-and-materials rate of 1.5 times the normal hourly rate during non-business hours.
   Services will be available on an on-call basis outside of normal County business hours by calling 262-446-5026, the supervisor's line at Waukesha County Communications Center. For cost-effective Services, work that can be performed by the County during normal business hours will be so deferred.

3. Reservation of Rights.

   a. The County reserves the right in its sole and absolute discretion to prioritize the work requested by Municipality's agencies/departments, along with that work requested by those of other municipalities to which the County also provides the same Services, and shall not be responsible for any damages that may be incurred by the Municipality caused by any delays in proving the Services. The County shall keep Municipality reasonably advised of anticipated and incurred delays in the provision of Services under this Agreement.

   b. The County reserves the right to determine, in its sole and absolute discretion, whether a repair or other task requested by Municipality's agency/department is economically and technically feasible. The County reserves the absolute right to refuse those repairs or tasks deemed economically or technically infeasible.

   c. The County reserves the right to refuse Services on Covered Equipment based upon the unavailability of parts. If the equipment vendor no longer stocks parts for Covered Equipment due to age or other conditions, the County shall have no obligation to provide Services for that Covered Equipment.

II. MUNICIPALITY OBLIGATIONS

A. Agency/Department Designation. Within thirty (30) days of the effective date of this Agreement, Municipality shall designate in writing provided to the County those of its agencies/departments that is wishes to be covered by this Agreement.

B. Requesting Services. Municipality, or its agencies/departments designated under Paragraph A of this Section, may request Services by contacting the Radio Services at 262-548-7602 during normal business hours. The request shall indicate whether Services are being requested on an emergency basis and/or whether Services are being requested to be performed outside of normal business hours. For emergency Service requests outside of normal business hours, Municipality or its designated agencies/departments shall call the supervisor's line at Waukesha County Communications Center at 262-446-5026. Municipality for itself and its agencies/departments agrees not to abuse access to the 24/7 nature of Services under this Agreement and agrees to limit request for services outside of normal business hours to true emergency conditions.

C. Delivery/Pick Up of Equipment for Services. It shall be the responsibility of Municipality to deliver to and pick up from the Radio Services Division (located at 2120 Davidson Road, Waukesha, WI 53186) all non-stationary equipment to be serviced by the County. Stationary equipment will be serviced by the County in the field.

D. Payment for Services. Municipality, including its designated agencies/departments, shall promptly pay the County for all Services rendered. Payment shall be due within thirty (30) days of invoice. In accordance with Section 66.0135, Wisconsin Statutes, all delinquent payments shall accrue interest at the rate of 12% per year, compounded monthly, until paid. If past due amounts are referred to collections, Municipality shall be responsible for all costs of collection, including reasonable attorney's fees.

III. FEES FOR SERVICES

Fees for Services will be established annually by the County in accordance with an annually published rate schedule. The 2027 rate schedule is attached hereto as **Attachment A** and made a part hereof. Subsequently published annual rate schedules shall supersede **Attachment A** without the need for amendment to this Agreement.

IV. TERM/EXTENSION

A. The term of this Agreement shall be the 2027 and 2028 calendar years.

B. Provided Municipality is not in default under the terms of this Agreement, this Agreement shall automatically extend for one additional two-year term (calendar years 2029 and 2030) on the same terms and conditions.

V. DISPUTES

In the event of a dispute over the terms of this Agreement, Services provided under this Agreement or otherwise arising under this Agreement, the parties agree to reasonably attempt in good faith to resolve the dispute. Notwithstanding the foregoing, nothing in this Section V should be construed as barring or otherwise limiting the parties' rights and remedies in the event of default under this Agreement, including any right under Section VI to terminate this Agreement.

VI. TERMINATION

A. Termination for Cause. Upon the default of a party, the non-defaulting party may provide the defaulting party with a written notice of default and intent to terminate this Agreement for cause. The notice shall be provided to the defaulting party at least ten (10) business days prior to the effective date of termination stated in the notice. If the defaulting party fully cures the default prior to the effective date of termination, this Agreement shall continue in full force and effect.
If the default is not fully cured by the effective date of termination this Agreement will terminate on the effective date without further action. The non-defaulting party may, but shall not be required to, grant a reasonable extension of the time to cure any default.

B. Termination without Cause. Either party may terminate this Agreement without cause by providing the other party with six (6) months' written notice of termination. If Municipality desires to terminate this Agreement without cause and with less than six (6) months' notice, it may do so by paying the County an early termination fee of $750.00. In the event of termination, all Services by the County under this Agreement shall cease and Municipality shall be responsible to pay the County for all work in progress and any outstanding amounts owed for services performed. Termination shall not relieve Municipality of liability to the County for damages sustained by the County by virtue of any breach of this Agreement by Municipality.

VII. VENUE AND APPLICABLE LAW

Any lawsuits related to or arising out of disputes under this Agreement shall be commenced and tried in the Circuit Court of Waukesha County, Wisconsin and the County and Municipality shall submit to the jurisdiction of the Circuit Court for such lawsuits. This Agreement and any disputes arising under it shall be governed by the laws of the State of Wisconsin.

VIII. FORCE MAJEURE

A. If the performance of any part of this Agreement by the County is delayed or rendered impossible by reason of natural disaster, flood, fire, riot, explosion, war or actions or decrees of governmental bodies (a "Force Majeure Event"), the County shall immediately give notice to Municipality of the nature of such conditions and the extent of delay and shall do everything possible to resume performance. If the period of nonperformance exceeds twenty-one (21) days from the receipt of notice of the Force Majeure Event, the Municipality may, by giving written notice, terminate this Agreement.

B. If the ability of Municipality to compensate the County is delayed by reason of a Force Majeure Event, Municipality shall immediately give notice to the County of the nature of such conditions and the expected date that compensation will be made. Section 66.0135, Wisconsin Statutes shall not apply to any late payment by Municipality due to circumstances under this paragraph.

IX. INDPENDENT CONTRACTOR/EQUIPMENT OWNERSHIP

A. The parties agree that the County is working in the capacity of an independent contractor with respect to the Services provided hereunder. Nothing in this Agreement shall be considered to create the relationship of employer and employee between the parties.

B. Ownership of all communication equipment serviced under this Agreement shall remain the property of Municipality, and Municipality alone will be responsible for any and all costs of replacement of its communication equipment.

X. WAIVER

One or more waivers by any party of any term of this Agreement will not be construed as a waiver of a subsequent breach of the same or any other term. The consent or approval given by any party with respect to any act by the other party requiring such consent or approval shall not be deemed to waive the need for further consent or approval of any subsequent act by such party.

XI. ASSIGNMENT

Neither party may assign this Agreement without the prior written consent of the other party.

XII. AMENDMENTS

Except as provided in Section III above, any change to the terms of this Agreement must be made in writing designated as an amendment to this Agreement and signed by both parties to be effective.

XIII. NOTICES

Any and all notices authorized or required under this Agreement shall be in writing and deemed served upon depositing the same with the United States Postal Service as "Certified Mail, Return Receipt Requested" and addressed to the County at:

Waukesha County Department of Emergency Preparedness
Radio Services Division
Attn: Radio Services Manager
2120 Davidson Rd.
Waukesha, WI 53186

Any and all other written correspondence may be delivered in the manner set forth above for notices or may be delivered via email: cpetterson@waukeshacounty.gov

Each party may designate additional or alternate individuals to receive notices and other written correspondence, and shall keep the other party informed of any changes.

Being authorized to do so, the party representatives below have executed this Public Safety Radio Basic Hardware Maintenance Agreement as of the date written.

Dated this 8 day of June, 2026	Dated this ____ day of __________, 2026
WAUKESHA COUNTY ("County")	North Prairie Police Department ("Municipality)
By: Gail Goodchild	By: ______________________
Gail Goodchild, Director	Name:
Department of Emergency Preparedness	Title:

WAUKESHA COUNTY FINANCIAL PROCEDURES MANUAL		
ISSUE DATE 05/12/1995	**PROCEDURE TITLE:**	**PROCEDURE NO.**
REVISION DATE 05/14/2026	Budget Instructions - Appendices	I-A

Appendix R6

2027 ESTIMATED RADIO SERVICES RATES

The following rates are estimated to give guidance for Waukesha County Radio Services customers for 2027. Rates are based on the best available information effective April 2026. Most rates are held to an increase of approximately 3%.

These restrictions/disclaimers apply
Rates may change due to types and quantities of equipment operated by the respective departments, inventory corrections or modifications, changes to the Radio facility's service costs or proposed 2027 budget, and service history changes of the affected equipment. This carries with it the assumption that when a department changes their inventory, they will adjust their budget accordingly.

Radio Technician Labor Rates

Hourly Rate	$109.60
Partial Hour--0.3 hours	$32.88
Partial Hour--0.5 hours	$54.80
Overtime Hourly Rate	$164.40

Subscriber Programming Rates

Programming rates are based on the actual costs of staff time for user meetings, talk group configuration, user permission authorization, user ID maintenance, infrastructure configuration, custom voice prompts, display parameters and button assignment, storage and administration of archive files for each radio, in some cases, encryption configuration, and programming of individual radios. WCRS offers a discount for departments that choose to upload programming changes to their own radios after WCRS has created a template.

		WCRS Upload	Department Upload
Radio programming charge (initial) 1 to 10 radios		$98.64	
Radio programming charge (initial) 11 to 25 radios		$87.68	
Radio programming charge (initial) more than 25 radios		$76.72	
Radio programming charge (re-prog) 1 to 10 radios		$76.72	$58.72
Radio programming charge (re-prog) 11 to 25 radios		$65.76	$47.76
Radio programming charge (re-prog) more than 25 radios		$54.80	$36.80
Flash upgrade installation and radio retuning w/o programming		$98.64	
	Flash	$54.80	
	Tune	$43.84	

Appendix R6

Transmitter Fees

Transmitter fees are defined as costs incurred providing department-owned base stations or fixed equipment with tower space, antenna system, transmitter room space, environmental control, electricity, backup power, fire and security protection.

Annual Fee per Tower and Transmitter Agreement: $6,170/unit

Basic Hardware Maintenance Agreement Fees (service contract):

Conventional (Non-Trunked) Equipment	2027 Rate
Channel Bank	$1,201
Trunked Radio Equipment	
APX900 Portable Radio	$264
APX4000 2-Knob model Portable Radio	$264
APX6000 & XE (BN Model) Portable Radio	$294
APX8000 & XE Portable Radio	$315
APX N30 Portable Radio	$279
APX N50 Portable Radio	$309
APX N70 Portable Radio	$462
APX NEXT Portable Radio	$504
APX4500 Mobile Radio	$280
APX6500 (BN Model) Mobile Radio	$315
APX8500 Mobile Radio	$344

Motorola support for depot repairs, software, and parts end for the following models/dates listed below.

APX6500 "AN" model (shipped prior to 7/2020) End of Support – September 2025
APX4500 "AN" model (shipped prior to 9/2020) End of Support – September 2025
APX4000 1-Knob model (shipped prior to 6/2016) End of Support – June 2021
APX6000 "AN" model (shipped prior to 10/30/16) End of Support - June 2023
APX7000 “AN” model (shipped prior to 6/18/18) End of Support - June 2023
APX7500 “AN” model (shipped prior to 6/30/17) End of Support - June 2022