

**Amundson Community Center
200 Spring Street, Cambridge
Tuesday, October 8, 2024, 6:30 p.m.**

**Village of Cambridge Board of Trustees
Village Board Agenda**

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance**
- 3. Proof of Posting**
- 4. Public Comment ****
- 5. Approval of Consent Agenda:**
 - a. Village Board Minutes: September 24, 2024
 - b. Economic Development Committee: October 1, 2024
 - c. Joint Meeting with Oakland: October 2, 2024
 - d. Public Works Committee: October 3, 2024
 - e. Personnel Committee: October 3, 2024
 - f. Trick or Treat Hours: October 31, 5:30 pm – 7:30 pm
- 6. Reports:**
 - a. Presidents Report
 - b. Village Office Updates: Administrator Moen
- 7. Treasurers Report/ Bills: Discussion and Possible Action**
- 8. New Business: Discussion and Possible Action Regarding:**
 - a. Proclamation for Trustee Wittwer
 - b. Discussion regarding Historic Preservation Committee
 - c. Jefferson County Library Resolution
 - d. Dane County Library Resolution
 - e. Appointment of Election Workers: Betsy Busch and Tiffany Bauer McDonald
- 9. Unfinished Business: Discussion and Possible Action Regarding:**
 - a. Economic Development Committee Ordinance
 - b. Fire Commission Update
 - 1) Proposed 2025 Commission budget
- 10. Correspondence:**
- 11. Questions, Referrals to Staff or Future Agenda Items:**
 - a. Room Tax Ordinance
 - b. Dr. Banker Update on Cambridge School District: October 22
 - c. Fee Schedule Resolution
 - d. Kwik Trip liquor license
- 12. Upcoming Meetings:** October 9, Audit and Finance Committee; October 9, Library Board; October 10, Joint Meeting with Oakland; October 14, Plan Commission; October 15, Water and Sewer Committee; October 22, Historic Preservation Committee; October 22, Village Board; November 5, Election; November 7, Economic Development Committee
- 13. Convene into Closed Session** per 19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: Fire and EMS Commission and per 19.85(1)(c) of the

Wisconsin Statutes to consider the employment, promotion, compensation or performance evaluation data of Village employees: Public Works position, Health Care Renewal, Administrator Review

14. Reconvene into Open Session

15. Possible action taken on closed session items

16. Adjournment

**** The Village of Cambridge Board opts to allow a period of public comment to receive information from members of the public. Wis. Stat. § 19.84(2). The Wisconsin Attorney General advises that a governmental body should defer Board discussion on an item until specific notice of the subject matter and proposed action can be given. (Wisconsin Department of Justice, Wisconsin Open Meetings Law: A Compliance Guide (2009).)**

Note:

- 1) Persons Needing Special Accommodations Should Call 423-3712 At Least 24 Hours Prior To The Meeting.
- 2) More Specific Information About Agenda Items May Be Obtained By Calling 423-3712.
- 3) Final Agendas Are Typically Posted By 4 Pm On The Friday Preceding The Regular Meeting At The Amundson Community Center, Cambridge Post Office, Badger Bank and the Village Website

Lisa Moen, Village Administrator/Clerk/Deputy Treasurer

VILLAGE OF CAMBRIDGE

Policy of Decorum for Public Meetings

The purpose of Policy of Decorum is to promote mutual respect, civility, and orderly conduct among elected and appointed Village officials, Village staff, and members of the public. This policy is not intended to deprive any person of his or her right to freedom of expression, but to promote, to the extent possible and reasonable, open dialogue and positive communications while discouraging intimidating, demeaning, volatile, hostile or aggressive actions. The Village expects locally elected and appointed officials and its employees to comply with this policy, and also seeks cooperation from members of the public.

The Village holds numerous public meetings, such as meetings of the Village Board and Village commissions, boards and committees. In order to safeguard participatory democracy in the Village of Cambridge, all elected officials, appointed officials and Village employees are expected to adhere to the following standards of conduct:

- Treat everyone with courtesy;
- Listen to others respectfully;
- Exercise self-control;
- Exercise honesty at all times;
- Give open-minded consideration to all viewpoints;
- Focus on the issues and avoid personalizing debate;
- Embrace respectful disagreement and dissent as democratic rights that are inherent components of an inclusive public process and tools for forging sound decisions;
- Allow board and commission members to speak without intimidation or interruption;
- Provide fair and equal treatment for all persons coming before Village bodies.

The Village requests that members of the public also exercise civility by following these guidelines during public meetings.

Whenever any disturbance or disorderly conduct shall occur in any of the meetings of the board, the president may cause the room to be cleared of all persons causing such disorderly conduct.

VCO § 2.08.190.

**Amundson Community Center
200 Spring Street, Cambridge
Tuesday, September 24, 2024, 6:30 p.m.**

**Village of Cambridge Board of Trustees
Village Board Agenda**

1. **Call to Order/Roll Call:** President McNally called the meeting to order at 6:32 pm. Members present: Trustees Breunig, Blackwood, Crist, Hollenbeck, Kreklau, President McNally and Trustee Franklin via Teams. Others present: Lisa Moen, Administrator/Clerk/Deputy Treasurer, Tammy Jordan, Treasurer/Deputy Clerk/Deputy Administrator, Jane Landretti, Village Attorney, Eric Davidson, Bauman and Associates via Teams, Cheryl Wittke, Jana Evans, Joe Evans, John Scott, Kayla Sipple, Matt, MSA, Cody Garcia, and Mary Cebertowicz.

2. **Pledge of Allegiance**

3. **Proof of Posting:** The agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Badger Bank and the Village Website.

4. **Public Comment ****

- a. **Invited Guest: Safe Communities: Cheryl Wittke:** Wittke thanked the Board for using the Slow Down Campaign signs. They are currently working a new campaign called the Keeping the Keys, sponsored by AAA. Suicide by vehicles is on the rise. Also, still issues with opiodo overdoses and elderly falls. Other campaigns are Buckle Up Signs and a distracting driving campaign.

Jana Evans spoke to the Board about ongoing concerns about the Fire/EMS Commission and bills that are still not paid from 2022. Also concerning, was a budget sent to the newspaper on behalf of EMS Chief Blount and Mr. Smithback, without all 5 communities approval. She encourages everyone to fact check.

5. **Approval of Consent Agenda:**

- a. **Village Board Minutes: September 10, 2024**
- b. **Water and Sewer Committee Minutes: September 17, 2024**

Trustee Hollenbeck made a motion to approve the consent agenda, seconded by Trustee Blackwood. Motion carried.

6. **Reports:**

- a. **Presidents Report:** President McNally received an email from the Director of Public Works; he is resigning his position on October 4, 2024 to take a position in a different municipality. McNally also visited the new Well #3. Derek showed him around. McNally was very impressed.
- b. **Historic Preservation Committee:** September 24, 2024: President McNally reported the Committee just met before this meeting. The Committee is looking into saving or demolishing the Water Tower on South Street.

Trustee Breunig made a motion to move to agenda item 8a, seconded by Trustee Hollenbeck. Motion carried.

- c. **Library Board Report: September 11, 2024:** Trustee Hollenbeck reported that the board worked on the budget for 2025 and have given the numbers to Treasurer Jordan.
- d. **Director of Public Works: Tod Lord:** Lord was absent. Administrator Moen reported that line painting has been completed and leaf pick up has started.

e. **Village Office Updates:** Administrator Moen: Moen reported that the August Election has been closed out, Absentee Ballots will begin mailing this week, budget processes are in the works, regionalization is being worked on, and she also mentioned Tod Lord's resignation as Public Works Director.

7. **Treasurers Report/ Bills:** Discussion and Possible Action: Treasurer Jordan reported bills over \$5,000 were: Dean Health Plan \$8,006.33, Village of Deerfield \$18,766.30 and Associated Bank Bonds 2015A \$5,382.50. Jordan also reported the first run of bills were \$30,974.84, the second run of bills were \$17,900.11, for a total of \$48,874.95.

Trustee Blackwood made a motion to approve the bills in the amount of \$48,874.95, seconded by Trustee Breunig. Motion carried on a 7-0 roll call vote.

Jordan stated that she has been working on the budget extensively.

8. **New Business: Discussion and Possible Action Regarding:**

- a. **2023 Audit:** Eric Davidson appeared before the Board through Teams. He briefly went over the letters and financial statements. He took questions from the Board.

b. **Street Use Permit: Bilstad Road, South Central Landscapes:**

Trustee Hollenbeck made a motion to approve the Street Use Permit on Bilstad Road, South Central Landscapes, seconded by Trustee Blackwood. Motion carried.

Staff will send notices to neighbors.

c. **Committee Assignments**

1) **Trustee Positions:**

Trustee Breunig made a motion to appoint Trustee Kraklau to the Licensing Committee, Dane County Cities and Villages Association and the Economic Development Committee, seconded by Trustee Hollenbeck. Motion carried.

2) **Plan Commission:**

Trustee Blackwood made a motion to approve appointing Jenni Landowski to the Planning Commission, seconded by Trustee Crist. Motion carried.

3) **Economic Development Committee:**

Trustee Hollenbeck made a motion to approve John Scott and Kayla Sipple to the Economic Development Committee, contingent upon updating our Ordinance, seconded by Trustee Breunig. Motion carried.

9. **Unfinished Business: Discussion and Possible Action Regarding:**

- a. **Dancing Goat Sampling Plan:** Attorney Landretti recently received a new red-line version of the Plan. Landretti suggests it now go back to the Water & Sewer Committee.

- b. **Fire Commission Update:** Trustee Breunig reported that no meeting was held, as it wasn't properly posted. The next scheduled meeting is Monday September 30, 2024 at 6 pm in the Town of Christiana. Mediation has been cancelled.

1) Payment of 4th quarter Dues:

Trustee Breunig made a motion to pay the 4th quarter dues no later than October 15, 2024, seconded by Trustee Crist. Motion carried 7-0.

10. Correspondence: None

11. Questions, Referrals to Staff or Future Agenda Items:

- a. Room Tax Ordinance
- b. Dr. Banker Update on Cambridge School District: October 22
- c. Bike Trail Financial Update
- d. Proclamation for Trustee Wittwer
- e. Statute 65.90 for Budget
- f. Economic Development Ordinance Update
- g. Dancing Goat Sampling Plan
- h. Ehler's

12. Upcoming Meetings: October 1, Economic Development; October 8, Village Board; October 9, Library Board; October 14, Plan Commission; October 15, Water and Sewer Committee; October 22, Historic Preservation Committee; October 22, Village Board, Personnel TBD, Audit & Finance TBD.

13. Convene into Closed Session per 19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: Fire and EMS Commission and 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved. Fire and EMS Commission and per 19.85(1)(c) of the Wisconsin Statutes to consider the employment, promotion, compensation or performance evaluation data of Village employees: Reviews

Trustee Breunig made a motion to convene into closed session, seconded by Trustee Blackwood. Motion carried by a 7-0 roll call vote.

14. Reconvene into Open Session

Trustee Crist made a motion to reconvene into Open Session, seconded by Trustee Hollenbeck. Motion carried by a 7-0 roll call vote.

15. Possible action taken on closed session items: None

16. Adjournment: Trustee Hollenbeck made a motion to adjourn, seconded by Trustee Crist. Motion carried. President McNally adjourned the meeting at 10:35 pm

Respectfully submitted by: Tammy L Jordan, Treasurer/Deputy Clerk/Deputy Administrator

**Village of Cambridge
Economic Development Committee
Amundson Community Center- Senior Room
200 Spring St. Cambridge, WI 53523
Tuesday October 1, 2024 5:00 p.m.**

Agenda

1. **Call to Order/Roll Call:** Brian Kreklau called the meeting to order at 5:00 pm. Members present: Brian Kreklau, Chris Kreuger, Matt McFalls, John Scott and Kayla Sipple. Others present: Tammy Jordan, Treasurer/Deputy Clerk/Deputy Administrator, Cathy Yerges, Collaborative 523 and Mark McNally, President Village of Cambridge.
2. **Proof of Posting:** The agenda was posted in the upper and lower levels of the Amundson Center, Cambridge Post Office, Badger Bank and the Village Website.
3. **Public Appearances/Citizen Input:** None
4. **Approval of Minutes from September 3, 2024:**

Chris Krueger made a motion to approve the minutes from September 3, 2024, seconded by Matt McFalls. Motion carried.
5. **Old Business: Discussion and Possible Action Regarding:**
 - a. **Room Tax Ordinance – Update:** Treasurer Jordan reported that the Village Attorney still has the ordinance. No other updates.
6. **New Business: Discussion and Possible Action Regarding**
 - a. **Introduction of new Committee members:** All members of the Committee introduced themselves.
 - b. **Signs, Canopies, Awnings and Billboards Ordinance updates to include murals:** All Committee members will review the Ordinance before the next meeting. Cathy Yerges gave a brief explanation on how Murals can help with Economic Development.
7. **Setting of next meeting date:** The next meeting is scheduled for Thursday November 7, 2024 at 5:00 pm.
8. **Questions, Referrals to Staff or Future Agenda Items:** None
9. **Adjournment:**

Brian Kreklau adjourned the meeting at 5:53 pm.

Oakland Town Hall
Wednesday, October 2, 2024, 6:00
Special Joint Meeting
Village of Cambridge Board of Trustees
Town of Oakland Board of Supervisors

Minutes

Call to Order/Roll Call: The meeting was called to order at 6:00 pm. Members present: Cambridge: Trustees Breunig, Franklin, Hollenbeck, Blackwood, Kreklau and McNally. Oakland: Supervisors DeGidio, Graffin, Palinkas, and Payne. Others present: Lisa Moen, Administrator/Clerk, Village of Cambridge; Susan Dascenzo, Clerk, Town of Oakland, Eric Lang, Deer Grove EMS, Lauren Kelly, Joe Evans, Jana Evans

Pledge of Allegiance

Proof of Posting: The agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Badger Bank, Village and Town Websites and Herrings Lake Ripley Inn.

Public Comment: Jana Evans expressed her disappointment in the September 30 Fire Commission budget meeting and was shocked by the dysfunction of the commission. She encouraged Oakland and Cambridge to continue to work together. Joe Evans reported on current year fire calls and reported that the Cambridge Volunteer Fire department raises approximately \$45,000 every year through fundraising efforts to purchase equipment. Lauren Kelly expressed concern over lack of resolution in the Fire and EMS situation.

Approval of Minutes: September 11, 2024, Joint Meeting: Franklin made a motion to approve the minutes as presented, seconded by Kreklau. Motion carried

Convene into Closed Session per 19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, Fire and EMS Commission, EMS Proposals. Breunig made a motion to enter into closed session per 19.85(1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session and ~~19.85(1)(g)~~ Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved Fire and EMS Commission, EMS Proposals, Moved by Payne, seconded by McNally. Motion carried unanimously on a roll call vote at 6:32 pm. Lisa Moen, Eric Lang and Susan Dascenzo were invited into closed session.

Reconvene into Open Session: Breunig made a motion to reconvene into Open Session, seconded by Blackwell. Motion carried on a unanimous roll call vote.

Possible action taken on closed session items: None

Adjournment: Hollenbeck made a motion to adjourn, seconded by Franklin Motion carried. The meeting was adjourned at 8:20 p.m.

Susan Dascenzo, Clerk/Treasurer Town of Oakland

Village of Cambridge
PUBLIC WORKS COMMITTEE
Thursday, October 3, 2024, 5:30 p.m.
Amundson Community Center
200 Spring Street

AGENDA

- 1. Call to order/Roll Call:** Trustee Franklin called the meeting to order at 5:30 p.m. Members present: Trustee Blackwood, President McNally and Chair Franklin. Others present: Lisa Moen, Administrator; Cody Garcia and Jae Ames, Public Works; Mary Cebertowicz; Michael Manakas.
- 2. Proof of Posting:** The agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Badger Bank and the Village Website.
- 3. Public Comment:** None
- 4. Approval of Minutes**
 - a. Approval of Public Works Minutes: August 26, 2024

Trustee Franklin made a motion to approve the Minutes from August 26, 2024, as presented, seconded by Trustee Blackwood. Motion carried.

- 5. Unfinished Business: Update, Discussion and Possible Action Regarding:**
 - a. **LBK Park:** Administrator Moen has reached out to Lee Recreation. They are working on new plans for the Park.
- 6. New Business: Discussion and Possible Action Regarding Items Requested of Committee:**
 - a. **Update on Sidewalks - Terrace Trees:** Staff has provided a list of the trees in the terrace which have created issues with the sidewalks. Staff will get estimates on the cost of sidewalk replacements as well as grinding. Board will use this information to make decisions. Sidewalk replacements will occur next year.
 - b. **West Side Park:** Director Lord had reached out to MSA, Administrator Moen will follow up. Staff had suggestions on different options which they will explore, including maintaining a smaller skating pond. There was also discussion about the need to replace mulch and repair broken playground equipment. We could request assistance from the Foundation, park impact fees, other grants? Staff will look in to costs.
 - c. **Work Day Hours:** currently Public Work staff work 6:00 am – 3:00 pm Monday through Thursday and 6:00 am – 10:00 am on Friday. They proposed moving this to 7:00 am – 4:00 pm Monday through Thursday and 7:00 am – 11:00 am on Friday. The hours align closer with the Village Hall hours and the noise ordinance. The Committee was supportive of this change.
 - d. **2025 Budget:**
 - Engineering services: keep the same, should there be a separate line item for GIS? They had provided us with a list of items for the future, broken down between PW and W&S
 - Keep Tree and Brush the same.
 - Where is PW training currently coded? Should it be a sperate line item? \$700
 - Shop supplies (280)/ pw supplies (360)/pw misc (390)/ building supply/expenses (530) – what is

included in each of these – print off reports, can they be condensed into one category?

- Fuel (370) decrease to \$15,000
- Street signs (371) decrease to \$1,000
- Road Salt (391) Check with Tod what we ordered for next year, estimated cost. Have we taken all that we need this year?
- Seal Coat/patch (392)/ street outlay (823) /Streets/roads/other (53340-100) – What is our anticipated road aid? Must have that amount included. Where do expenses go if we plan to borrow for projects? Capital Improvements?
- Bobcat program (811) - \$0, we have taken ownership
- Equipment outlay (824) – what is this used for? There was \$5,143.64 spent in 2023, \$5,500 budgeted this year but not spent. Print out 2023.
- Street lights (53420): if we come in low this year, use additional funds for replacing more bulbs will LED. Check where we are at this year, if we are low, can it be reduced next year due to the LED bulbs we already have?
- Sidewalk replacement plan(53430): Again, how do we budget if we plan on borrowing? Some still needs to remain in for renting grinder, etc.

7. Update/Other Items for Future Consideration:

Jae Ames will look into Spring Water Alley and the possibility of it becoming a road for road aid purposes. WISLR: Follow up with MSA regarding West Gate Court. (Administrator Moen met with MSA – do not include it until we have taken ownership – even if we are maintaining. At that time we would need a CSM, Resolution taking ownership to submit with reports. This can be done next year. Staff will create a list, and prioritize, for sealcoat and crack fills. We have one for replacements. Important for this type of maintenance to extend the life of the road
Should look at lift equipment – renting? Purchase?
Ask Ehlers about borrowing for future projects, how is that budgeted?

8. Adjournment: Trustee Blackwood made a motion to adjourn, seconded by Trustee Franklin. Motion carried. Franklin adjourned the at 7:07 p.m.

Lisa Moen, Village Clerk/Administrator/Deputy Treasurer

Village Of Cambridge
Personnel Committee Meeting
Amundson Community Center, Senior Room
200 Spring St, Cambridge
Thursday, October 3, 2024
Upon Completion of the Public Works Committee

1. **Call To Order/Roll Call:** Trustee Breunig called the meeting to order at 7:10 p.m. Members present: Trustee Blackwood, Franklin and Breunig. Others present: Lisa Moen, Administrator; Cody Garcia and Jae Ames, Public Works; President McNally; Mary Cebertowicz
2. **Proof Of Posting:** The agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Badger Bank and the Village Website.
3. **Approval of Minutes from Meeting:** August 26, 2024: Trustee Franklin made a motion to approve the minutes as presented, seconded by Trustee Blackwood. Motion carried.
4. **Public Appearances/Citizen Input:** None

Trustee Blackwood made a motion to move items 5b – 5d up in the agenda, seconded by Trustee Franklin. Motion carried.

5. Discussion and Possible Action Regarding:

- a. **Dean Health Care Renewal:** Trustee Blackwood made a motion to recommend to the Village Board approval of renewing the existing Dean Health Care Platinum Policy, seconded by Trustee Franklin.
- b. **Convene into Closed Session** per 19.85(1)(c) of the Wisconsin Statutes to consider the employment, promotion, compensation or performance evaluation data of Village employees: Public Works; Administrator Review. *Trustee Franklin made a motion to enter into closed session per 19.85(1)(c) of the Wisconsin Statutes to consider the employment, promotion, compensation or performance evaluation data of Village employees: Public Works; Administrator Review, seconded by Trustee Blackwood. Motion carried on a 3-0 roll call vote.*
- c. **Reconvene into Open Session:** *Trustee Blackwood made a motion to reconvene into Open Session, seconded by Trustee Franklin. Motion carried on a 3-0 roll call vote.*
- d. **Possible action taken on closed session items:** *Trustee Franklin made a motion to recommend to the Village Board items discussed in closed session relating to Public Works, seconded by Trustee Blackwood. Motion carried.*

6. Any Other Business to be Brought Before the Committee: None

7. **Adjournment:** Trustee Blackwood made a motion to adjourn, seconded by Trustee Franklin. Motion carried. Trustee Breunig adjourned the meetings at 8:41 p.m.

10/04/2024 12:12 PM

In Progress Checks - Full Report - ALL
 ALL Checks by Payee
 HOMETOWN BANK GENERAL OPERATING

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 ACCT

Dated From: 10/08/2024 From Account:
 Thru: 10/08/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	10/08/2024	ALLIANT ENERGY/WP&L	
		SKOGEN RD WELL #3	
500-00-53700-620-000		POWER PURCHASED FOR PUMPING	574.85
	17628 9/22/2024	SKOGEN RD WELL #3	
		Total	574.85
	10/08/2024	ALLIANT ENERGY/WP&L	
		#5876920000 - STREET LIGHTS	
100-00-53420-000-000		STREET LIGHTS	1,585.26
	9/27/2024	#5876920000 - STREET LIGHTS	
		Total	1,585.26
	10/08/2024	APG OF SOUTHERN WISCONSIN	
		NOTICE - REZONE DRUMLIN	
100-00-51425-000-000		PUBLICATION/HEARING NOTICES	47.26
	28866-0924	NOTICE - REZONE DRUMLIN	
100-00-51425-000-000		PUBLICATION/HEARING NOTICES	17.19
	28866-0924	NOTICE - NEWLY ENACTED ORDINANCE	
100-00-51425-000-000		PUBLICATION/HEARING NOTICES	31.70
	28866-0924	SEEKING APPLICANT FOR BOARD SEAT	
		Total	96.15
	10/08/2024	BEDROCK HAY & LANDSCAPING	
		FIELDSTONE, UNDERSTONE FABRIC	
200-00-51600-100-000		CAM FOUNDATION PROJECTS	414.00
	987	FIELDSTONE, UNDERSTONE FABRIC	
		Total	414.00
	10/08/2024	C & M HYDRAULIC TOOL SUPPLY INC.	
		BAR - CHAIN SAW REPAIR	
100-00-53311-350-000		PUBLIC WORKS - EQUIP/VEHIC REP	49.99
	0180315-IN	BAR - CHAIN SAW REPAIR	
		Total	49.99
	10/08/2024	CAMBRIDGE ACE HARDWARE	
		RUST STOP PAINT FOR FIRE HYDRANTS	
500-00-53700-640-000		SUPPLIES AND EXPENSES	49.99
	A267993	RUST STOP PAINT FOR FIRE HYDRANTS	
200-00-57915-000-000		WELL #3 PROJECT	17.99
	A268061	GRASS SEED	

10/04/2024 12:12 PM

In Progress Checks - Full Report - ALL
 ALL Checks by Payee
 HOMETOWN BANK GENERAL OPERATING

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 ACCT

Dated From: 10/08/2024

From Account:

Thru: 10/08/2024

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
600-00-53700-827-000		OPERATING SUPPLIES & EXPENSES	32.98
		BRASS VALVE, RECHARGEABLE BATTERIES B159022	
		Total	100.96
10/08/2024 CAMBRIDGE ACE HARDWARE			
		PAPER TOWELS, AIR SPRAY	18.97
100-00-53311-340-000		PUBLIC WORKS - SHOP SUPPLIES	7.99
		PAPER TOWELS, AIR SPRAY B158226	
100-00-53311-340-000		PUBLIC WORKS - SHOP SUPPLIES	9.99
		SPRAY FOAM TO DETER MICE B158408	
100-00-53311-340-000		PUBLIC WORKS - SHOP SUPPLIES	13.99
		GRASS SEED A268069	
100-00-51600-240-000		MUN BLDG - MAINT & REPAIR	2.76
		FLUORESCENT LIGHTS B158767	
100-00-53311-371-000		PUBLIC WORKS - STREET SIGNS	
		SCREWS FOR SIGNS A268725	
		Total	53.70
10/08/2024 CAMBRIDGE FIRE AND EMS COMMISSION			
		FOURTH QTR PAYMENT 2024	62,770.04
100-00-52200-290-000		FIRE/EMS - VILLAGE SHARE	
		FOURTH QTR PAYMENT 2024 10/1/2024	
		Total	62,770.04
10/08/2024 CNA SURETY			
		WI PE POS SCHEDULE 11/29/24 - 11/29/25	100.00
100-00-51200-399-000		COURT LEGAL WORK	
		WI PE POS SCHEDULE 11/29/24 - 11/29/25 BOND #61532633	
		Total	100.00
10/08/2024 COMPUTER MAGIC, INC			
		SEPT 2024 COMPUTER SUPPORT	817.74
100-00-51420-280-000		ADMIN - COMPUTER MAINT/REPAIR	408.88
		SEPT 2024 COMPUTER SUPPORT 13012	
500-00-53700-681-300		COMPUTER SUPPORT	408.88
		SEPT 2024 COMPUTER SUPPORT 13012	
600-00-53700-842-000		TECHNOLOGY EXPENSES	
		SEPT 2024 COMPUTER SUPPORT 13012	
		Total	1,635.50

10/04/2024 12:12 PM

In Progress Checks - Full Report - ALL
 ALL Checks by Payee
 HOMETOWN BANK GENERAL OPERATING

Page: 3
 ACCT

Dated From: 10/08/2024 From Account:
 Thru: 10/08/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	10/08/2024	MC FARLANE, BRYAN	
9/15 - 9/26/2024		LIBRARY CLEANING	375.00
150-00-55110-240-000		LIB BUILDING MAINT & REPAIR	
9/15 - 9/26/2024		LIBRARY CLEANING	375.00
		Total	375.00
	10/08/2024	MSA PROFESSIONAL SERVICES	
		WELL #3 WATER TREATMENT FACILITIES	17,545.93
200-00-57915-000-000		WELL #3 PROJECT	
		WELL #3 WATER TREATMENT FACILITIES	17,545.93
		Total	17,545.93
	10/08/2024	NAPA AUTO PARTS	
		HOSE CLAMP - WELL #3	4.76
200-00-57915-000-000		WELL #3 PROJECT	
		HOSE CLAMP - WELL #3	4.76
		Total	4.76
	10/08/2024	OTIS ELEVATOR COMPANY	
		SERVICE 10/1/2024 - 12/31/2024	311.28
100-00-51600-240-000		MUN BLDG - MAINT & REPAIR	
		SERVICE 10/1/2024 - 12/31/2024	311.28
		Total	311.28
	10/08/2024	PUBLIC HEALTH MADISON DANE COUNTY	
		2024 FEES ASSESSED FOR TAX YR 2023	66.78
100-00-24300-000-000		DUE TO/FROM STATE & COUNTY	
		2024 FEES ASSESSED FOR TAX YR 2023	66.78
		Total	66.78
	10/08/2024	SUPERIOR STATE ADMINISTRATORS INC	
		FSA MTHLY FEE (4) OCT 2024	5.75
100-00-51420-134-000		ADMIN - FLEX BEN	
		FSA MTHLY FEE (4) OCT 2024	5.75
100-00-53311-134-000		PUBLIC WORKS - FLEX BEN	
		FSA MTHLY FEE (4) OCT 2024 PWORKS	5.75
150-00-55110-134-000		LIB - FLEX BENEFIT	
		FSA MTHLY FEE (4) OCT 2024 LIB	2.88
500-00-53700-686-000		EMPLOYEE PENSIONS AND BENEFITS	
		FSA MTHLY FEE (4) OCT 2024 - WATER	

10/04/2024 12:12 PM

In Progress Checks - Full Report - ALL
 ALL Checks by Payee
 HOMETOWN BANK GENERAL OPERATING

Page: 4
 ACCT

Dated From: 10/08/2024 From Account:
 Thru: 10/08/2024 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
600-00-53700-854-000		EMPLOYEE PENSIONS & BENEFITS	2.87
		FSA MTHLY FEE (4) OCT 2024 - SEWER GHX1127	
		Total	23.00
10/08/2024 US CELLULAR			
POLICE CELL PHONES OCT 2024			
100-00-52100-390-000		POLICE - PHONES & SUPPLIES	119.49
		POLICE CELL PHONES OCT 2024 0681013512 9/22/2024	
100-00-53311-220-000		PUBLIC WORKS - UTILITY & PHONE	401.25
		DPW CELL PHONE OCT 2024 0681013512 9/22/2024	
100-00-51200-390-000		COURT - SUPPLY & EXPENSE	57.89
		COURT CELL PHONE OCT 2024 0681013512 9/22/2024	
100-00-51420-221-000		ADMIN - TELEPHONE/INTERNET	69.32
		ADMIN CELL PHONE OCT 2024 0681013512 9/22/2024	
500-00-53700-681-200		TELEPHONE/INTERNET EXPENSE	96.74
		WATER CELL PHONE OCT 2024 0681013512 9/22/2024	
600-00-53700-851-400		TELEPHONE/INTERNET EXPENSE	27.40
		SEWER CELL PHONE OCT 2024 0681013512 9/22/2024	
		Total	772.09
10/08/2024 VILLAGE OF DEERFIELD			
8/25- 9/21/2024 POLICE WAGES			
100-00-52100-290-000		Dane County Sheriffs Contract	14,624.93
		8/25- 9/21/2024 POLICE WAGES 3023	
		Total	14,624.93
10/08/2024 VILLAGE OF McFARLAND - SENIOR OUTREACH			
2023 OUTREACH SERVICES TRUE-UP			
100-00-55400-000-000		SENIOR SERVICES	189.00
		2023 OUTREACH SERVICES TRUE-UP 09/26/2024	
		Total	189.00
10/08/2024 WISCONSIN ECONOMIC DEVELOPMENT CORP.			
FEE -CONNECT COMM FY25 PARTICIPATION FEE			
250-00-56700-320-000		SUBSCRIPTIONS & PRINTING	200.00
		FEE -CONNECT COMM FY25 PARTICIPATION FEE INV-007733	
		Total	200.00
Grand Total			101,493.22

10/04/2024 12:12 PM

In Progress Checks - Full Report - ALL
ALL Checks by Payee
HOMETOWN BANK GENERAL OPERATING

Page: 5
ACCT

Dated From: 10/08/2024 From Account:
Thru: 10/08/2024 Thru Account:

	Amount
Total Expenditure from Fund # 100 - VILLAGE GENERAL FUND	81,324.32
Total Expenditure from Fund # 150 - LIBRARY FUND	380.75
Total Expenditure from Fund # 200 - CAPITAL PROJECTS FUND	17,982.68
Total Expenditure from Fund # 250 - ECONOMIC & COMM DEVELOPMENT	200.00
Total Expenditure from Fund # 500 - WATER UTILITY	1,133.34
Total Expenditure from Fund # 600 - SEWER UTILITY	472.13
Total Expenditure from all Funds	101,493.22



Jefferson County
Finance Department
311 S. Center Ave. Room 109
Jefferson, WI 53549
Telephone (920) 674-7434
Fax (920) 674-7368

Marc A. DeVries, CPA
Finance Director

Jayne Hintzmann
Donna Miller
Morgan Toutant
Tamara L. Worzalla, CPA

September 2, 2024

Municipal Libraries in Jefferson County:

This letter is a reminder to all municipal libraries in Jefferson County that your village or city must tax and appropriate a minimum amount to your library fund for 2025 expenditures in order to qualify for an exemption from the Jefferson County library tax. I have enclosed a spreadsheet that lists the **MINIMUM APPROPRIATION** for each of you to qualify for this exemption. *Note that if your municipality is situated in two counties, you must also coordinate this calculation with that other county.*

I have also summarized below how this calculation is made:

From Wisconsin Statutes 43.64

1. Divide the amount of tax levied by the county for public library service in the prior year by the equalized valuation of property in that area of the county that was subject to the county property tax levy for public library services in the prior year.
2. Multiply the amount determined above by the equalized valuation of property in the city, village, town, or school district for the current year.

Your municipal governing body must also pass a resolution annually requesting an exemption from the county library tax. Section 43.64 of the Wisconsin Statutes requires this procedure to avoid double taxation of your municipality for library purposes.

The County Clerk's office calculates the tax assessment in the middle of November. Please have your resolution acted upon and mailed to arrive by November 1st. If it is not on file when the tax assessment is calculated, your municipality will be taxed as required by Wisconsin Statutes.

An electronic copy of the sample resolution is attached.

If you have any problems or questions concerning this, please feel free to contact me at 920-674-7142.

Sincerely,

Marc A. DeVries, CPA
Finance Director
Jefferson County

Village of Cambridge
Resolution 2024-08: Requesting Exemption from
Jefferson County Library Tax

WHEREAS the Jefferson County Board has established a county library service and levies a county library tax as authorized under Section 43.57 (3) of the Wisconsin Statutes, and

WHEREAS Section 43.64 (2) (b) of the Wisconsin Statutes provides that a village or city is exempt from the county library tax if it levies a tax for public library service and appropriates and expends for a library fund as defined by s.43.52 (1) during the year for which the county tax levy is made a sum at least equal to the county library tax rate in the prior year multiplied by the equalized valuation of the property in the city or village for the current year, and

WHEREAS the Village of Cambridge will, in 2025 appropriate and expend an amount in excess of that calculated above,

NOW THEREFORE BE IT RESOLVED that the Village of Cambridge hereby requests of the Jefferson County Board of Supervisors that the Village of Cambridge be exempted from the payment of any tax for the support of the County Library Service as provided in Section 43.64 (2).

BE IT FURTHER RESOLVED that copies of this resolution be forwarded by the city/village clerk to the following parties:

ADMINISTRATOR
Jefferson County Library Council
Dwight Foster Public Library
209 Merchants Avenue
Fort Atkinson, WI 53538

COUNTY CLERK
311 S. Center St, Room 109
Jefferson, WI 53549

Date Passed: _____

Vote: _____ FOR _____ AGAINST _____ ABSTAIN

Mark McNally, Village President

Date

Attest:

Lisa Moen, Village Clerk

Date

Jefferson County Library Exemption Minimum

Prior year rate for Library Levy = 0.000219192 (2025 Budget Year)
(2023 equalized value, 2024 budget)

	2024 EQUALIZED VALUE		MINIMUM TO EXEMPT 2025
Village of Cambridge**	10,065,200	\$	2,206
Village of Johnson Creek	574,841,700	\$	126,001
Village of Palmyra	182,272,700	\$	39,953
City of Fort Atkinson	1,335,444,400	\$	292,719
City of Jefferson	829,469,500	\$	181,813
City of Lake Mills	910,294,100	\$	199,529
City of Waterloo	354,539,900	\$	77,712
City of Watertown **	1,460,253,500	\$	320,076
City of Whitewater **	122,927,000	\$	26,945
	<u>5,780,108,000</u>		

** These municipalities have residents in multiple Counties, therefore there are additional aggregate full values that need to be added to their municipal values to determine their needed appropriations. Equalized values are TID out.

**Village of Cambridge Resolution 2024-07:
Resolution Requesting Exemption from Dane County Library Tax**

WHEREAS the Dane County Board has established a county library and levies a county library tax as authorized under Section 43.57 (3) of the Wisconsin Statutes, and

WHEREAS the Dane County Library Board has determined that the library serving the city/village of Cambridge, WI meets the minimum standards of operation established by the County Board (RES 185, 2011-2012; RES 98, 2013-2014; RES 233, 2016-2017; RES 149 2023-2024) in compliance with Section 43.11 (3) (d) of the Wisconsin Statutes, and

WHEREAS Section 43.64 (2) (b) of the Wisconsin Statutes provides that a village or city which levies a tax for public library service and appropriates and expends for a library fund as defined by s.43.52 (1) during the year for which the county tax levy is made a sum at least equal to the county tax rate in the prior year multiplied by the equalized valuation of property in the city or village for the current year, and

WHEREAS the Village of Cambridge, WI will appropriate in 2024 and expend in 2025 an amount in excess of that calculated above in support of its library,

NOW THEREFORE BE IT RESOLVED that the Village of Cambridge, WI hereby requests of the Dane County Board of Supervisors that the Village of Cambridge, WI be exempted from the payment of any tax for the support of the County Library Service as provided in Section 43.64 (2).

BE IT FURTHER RESOLVED that confirmed copies of this resolution will be forwarded by the Village clerk to the following party:

Tracy Herold, Director
Dane County Library Service
herold@dcls.info

Date Passed: _____

Vote: _____

Authorized Signature

Title of Person signing

Exempt Total 73,367,021,300
 County Total 93,315,894,600
 2023 tax base \$19,948,873,300
 2024 DCLS app \$6,760,910
 2024 County library tax levy rate \$0.0003389119

Per 2024 DOR DaneCo EqVal

	EXEMPT LIBS	2024 Eq Val	2025 Min App	2024 App	Diff
Villages					
	Belleville	297,043,000	\$100,671	\$253,800	\$153,129
	Black Earth	192,013,300	\$65,076	\$157,446	\$92,370
	Cambridge	273,196,500	\$92,590	\$105,000	\$12,410
	Cross Plains	563,671,800	\$191,035	\$304,803	\$113,768
	Deerfield	310,337,600	\$105,177	\$173,000	\$67,823
	DeForest	1,741,105,600	\$590,081	\$693,095	\$103,014
	Marshall	386,859,100	\$131,111	\$186,000	\$54,889
	Mazomanie	240,400,300	\$81,475	\$97,850	\$16,375
	McFarland	1,568,293,500	\$531,513	\$768,000	\$236,487
	Mount Horeb	1,160,929,900	\$393,453	\$512,132	\$118,679
	Oregon	1,868,548,600	\$633,273	\$1,099,376	\$466,103
	Waunakee	3,088,851,000	\$1,046,848	\$1,338,863	\$292,015
Cities					
	Fitchburg	5,855,418,000	\$1,984,471	\$2,314,436	\$329,965
	Madison	43,854,448,000	\$14,862,793	\$19,770,825	\$4,908,032
	Middleton	4,698,269,500	\$1,592,299	\$1,597,392	\$5,093
	Monona	1,825,534,500	\$618,695	\$707,955	\$89,260
	Stoughton	1,778,095,500	\$602,618	\$741,585	\$138,967
	Sun Prairie	5,574,558,400	\$1,889,284	\$2,023,505	\$134,221
	Verona	4,049,963,900	\$1,372,581	\$1,291,669	-\$80,912

**VILLAGE OF CAMBRIDGE
ORDINANCE NO 2024-02**

**AN ORDINANCE TO AMEND SECTION 2.80.010 (2)
OF THE ORDINANCES OF THE VILLAGE OF CAMBRIDGE
RELATING THE ECONOMIC DEVELOPMENT COMMITTEE COMPOSITION**

The Village Board of the Village of Cambridge, Dane and Jefferson Counties, do hereby ordain as follows:

SECTION 2.80.010 (2) AMENDED AS FOLLOWS:

(2) Composition. The Committee shall consist of five (5) members appointed by the Village President. The members are: the Village President or the President's designee from the Village Board, and four (4) representatives of community and business interests ~~including at least one member from real estate or retailing, at least one member who is a small business owner and at least one member from the Legal or Banking community.~~ The Village president shall appoint the members of the Committee subject to confirmation by the Village board. Each member shall be ~~a village resident, own or work for a business within the village limits, or own or work for a business within one half mile from the village limits~~ **shall have a vested interest in the Village of Cambridge.** Terms of appointment of the citizen members shall be for two (2) years, ~~however, initial appointment of two of the members shall be for a term expiring on April 30, 2012. Initial appointment of the remaining citizen members shall be for a term expiring on April 30, 2013. Thereafter,~~ Each citizen member shall be appointed for a two-year term commencing May 1 and expiring April 30. The president/board terms shall coincide with his or her term of office. If the Village President serves on the Committee, the Village President shall act as chairperson. Otherwise, the chairperson will be elected by the Committee.

The Village Board DOES FURTHER ORDAIN that this Ordinance shall be effective following its adoption and publication.

Dated this _____ day of _____, 2024.

By: Mark McNally, Village President

Attest: Lisa Moen, Village Clerk

Adopted: _____

Vote: Ayes: _____

Nays: _____

Published: _____

Projection



Cambridge Community Fire and EMS Commission

It is my pleasure to present to you this budget for Cambridge Community Fire and EMS Commission.

The financial projection provided herein does not guarantee any specific outcomes. It has not been audited and is based on assumptions developed in collaboration with you. Actual results may vary significantly from the projections due to various factors beyond our control, including but not limited to changes in market conditions, economic fluctuations, and unforeseen events.

It is important to note that this projection does not serve as financial advice or a guarantee of future performance. Users should exercise caution and consult with qualified professionals before making any financial decisions based on this projection. We disclaim any responsibility for inaccuracies, errors, or omissions in the projection, and we do not assume any liability for losses or damages incurred as a result of reliance on the information provided herein.

Our report, supporting schedules and other materials generated during the engagement are intended for your management's internal use. Our report should not be distributed to third parties without our written approval.

Thank you for opportunity to work with you on this assignment.

-Chris Barrett, CPA

Cambridge Community Fire/EMS Budget Summary

	Actual	Forecast	Forecast
	12/31/23	12/31/24	12/31/25
Income Statement			
Operations Income	\$369,443	\$385,828	\$290,415
Capital Income	\$29,274	\$2,105	\$2,105
Municipal Income	\$1,445,476	\$1,082,121	\$1,460,709
Total Revenue	\$1,844,193	\$1,470,053	\$1,753,228
Total Gross Profit	\$1,844,193	\$1,470,053	\$1,753,228
Margin	100.0%	100.0%	100.0%
Operating Income	\$78,169	\$1,018	\$130,000
Margin	4.2%	0.1%	7.4%

	12/31/23	12/31/24	12/31/25
Balance Sheet			
Cash	\$275,228	\$281,500	\$257,041
Accounts Receivable	\$222,368	\$121,485	\$145,944
Fixed Assets	\$1,342,095	\$1,342,095	\$1,402,095
Total Assets	\$1,839,691	\$1,745,081	\$1,805,081
Accounts Payable	\$37,775	\$50,000	\$50,000
Term Debt	\$1,252,676	\$1,144,822	\$1,074,822
Total Liabilities	\$1,290,451	\$1,194,822	\$1,124,822
Total Equity	\$549,240	\$550,258	\$680,258
Total Liabilities & Equity	\$1,839,691	\$1,745,080	\$1,805,080
Check	-	\$0	\$0

	12/31/23	12/31/24	12/31/25
Statement of Cash Flows			
Beginning Cash	\$471,071	\$275,228	\$281,500
Total Cash from Operations	(\$106,424)	\$114,126	\$105,541
Total Cash from Investing	(\$1,342,095)	-	(\$60,000)
Total Cash from Financing	\$1,252,676	(\$107,854)	(\$70,000)
Change in Cash	(\$195,843)	\$6,272	(\$24,459)
Ending Cash	\$275,228	\$281,500	\$257,041
Check	\$0	-	-

Municipal Income (Quarterly)			
Municipality	Current	Proposed	% Increase
Cambridge	\$62,241	\$84,682	36%
Christiana	\$48,426	\$65,886	36%
Lake Mills	\$38,909	\$52,938	36%
Oakland	\$113,808	\$154,841	36%
Rockdale	\$5,020	\$6,830	36%
Total	\$268,404	\$365,177	36%



Actuals

2023

12/31/2023

Assumption Notes

Income Statement		Total Year
Operations Income	See Operations Income Schedule	369,443
Capital Income	Manual	29,274
Municipal Income	See Municipal Income Projection	1,445,476
Total Revenue		1,844,193
COGS		-
Total COGS		-
Total Gross Margin		1,844,193
<i>Margin</i>		100.0%

OpEx

EMS People Expenses	1,200	Manual	(68,059)
EMS Consumables	2,257	6% YoY Increase	(54,853)
EMS Professional	27	ytd avg	(2,554)
EMS Equipment		Manual	(118,711)
Wages	68,250	Manual	(884,898)
Benefits	23,940	14% increase YoY	(111,723)
Operations	87	ytd avg	(2,453)
Outside Services	10,000	Manual	(83,544)
Inside Services		Manual	(88,183)
Insurance		Manual	(54,283)
Vehicles	5,000	Manual	(60,605)
Facility	1,000	Manual	(26,062)
Utilities	2,700	ytd avg	(25,505)
Capital Purchases		Manual	(118,343)
Interest		See Debt Schedule	(66,247)
Total OpEx			(1,766,024)

Operating Income	78,169
<i>Margin</i>	4.2%

Check

EBITDA, As Defined

Net Income	78,169
Interest	0
D&A	-

Total Definitional Adjustments	-
EBITDA, As Defined	78,169
<i>Margin</i>	4.2%

LTM EBITDA, As Defined

LTM Margin

Balance Sheet

Assets

Cash	Links to Statement of Cash Flows	275,228
Accounts Receivable	See Working Capital Schedule	222,368
Inventory	See Working Capital Schedule	-
Fixed Assets	Prev. Bal + Capex - Depreciation	1,342,095
Total Assets		1,839,691

Liabilities

Accounts Payable	See Working Capital Schedule	37,775
Term Debt	See Debt Schedule	1,252,676
Total Liabilities		1,290,451

Equity		
Retained Earnings	Prev. Bal + Net Income	549,240
Total Equity		549,240

Total Liabilities & Equity		1,839,691
Check		-

Statement of Cash Flows

Cash from Operations

Net Income	From Income Statement	78,169
D&A	From Income Statement	-
Change in Accounts Receivable	Prev Per - Curr Per	(222,368)
Change in Inventory	Prev Per - Curr Per	-
Change in Accounts Payable	Curr Per - Prev Per	37,775
Total Cash from Operations		(106,424)

Cash from Investing

Change in Fixed Assets (CAPEX)	Prev Per - Curr Per - Depreciation	(1,342,095)
Total Cash from Investing		(1,342,095)

Cash from Financing

Change in Term Debt	Curr Per - Prev Per	1,252,676
Total Cash from Financing		1,252,676

Beginning Cash		471,071
Change in Cash		(195,843)
Ending Cash		275,228
Check		0

Net Working Capital

Total Revenue	From Income Statement	
Total COGS	From Income Statement	
Accounts Receivable	From Bal Sheet, else 90-day DSO	
Inventory	From Bal Sheet, else 90-day DOH	
Accounts Payable	From Bal Sheet, else 90-day DPO	
DSO	(Avg AR / Rev) * 90	
DOH	(Avg Inv / COGS) * 90	
DPO	(Avg AP / COGS) * 90	

Debt Schedule

Term Debt

Beginning Balance		
Mandatory Principal Payments		Per client
Ending Balance		
Interest Expense		Per client
Check to Balance Sheet		

Forecast	Forecast	Actuals	Forecast	Forecast
2024	2025	2023	2024	2025
12/31/2024	12/31/2025	12/31/2023	12/31/2024	12/31/2025
Total Year	Total Year	% of Income	% of Income	% of Income
385,828	290,415	20%	26%	17%
2,105	2,105	2%	0%	0%
1,082,121	1,460,709	78%	74%	83%
1,470,053	1,753,228	100%	100%	100%
-	-	0%	0%	0%
1,470,053	1,753,228	100%	100%	100%
100.0%	100.0%			

(12,200)	(14,400)	4%	1%	1%
(24,771)	(27,081)	3%	2%	2%
(326)	(324)	0%	0%	0%
(885)	-	6%	0%	0%
(804,459)	(819,000)	48%	55%	47%
(221,612)	(287,280)	6%	15%	16%
(1,042)	(1,044)	0%	0%	0%
(102,544)	(120,000)	5%	7%	7%
(90,000)	(92,000)	5%	6%	5%
(56,874)	(60,000)	3%	4%	3%
(29,570)	(60,000)	3%	2%	3%
(3,773)	(12,000)	1%	0%	1%
(32,424)	(32,400)	1%	2%	2%
(51,751)	-	6%	4%	0%
(36,803)	(97,699)	4%	3%	6%
(1,469,035)	(1,623,228)	96%	100%	93%
1,018	130,000	4%	0%	7%
0.1%	7.4%			

1,018	130,000	4%	0%	7%
0	-	0%	0%	0%
-	-	0%	0%	0%
-	-	0%	0%	0%
1,018	130,000			
0.1%	7.4%			

281,500	257,041
121,485	145,944
-	-
1,342,095	1,402,095
1,745,081	1,805,081

50,000	50,000
1,144,822	1,074,822
1,194,822	1,124,822

550,258	680,258
550,258	680,258

1,745,080	1,805,080
-----------	-----------

1,018	130,000
-	-
100,883	(24,459)
-	-
12,225	-
114,126	105,541

-	(60,000)
-	(60,000)

(107,854)	(70,000)
(107,854)	(70,000)

275,228	281,500
6,272	(24,459)
281,500	257,041

Project	Cost	Start Date
Unplanned CapEx	50,000	6/30/25
Reserve	10,000	6/30/25
Total	60,000	

2025 1/31/2025	2025 2/28/2025	2025 3/31/2025	2025 4/30/2025	2025 5/31/2025
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

[illegible]

[illegible]

[illegible]

[illegible]

2028	2028	2028	2028	2028	2028	2028
6/30/2028	7/31/2028	8/31/2028	9/30/2028	10/31/2028	11/30/2028	12/31/2028
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

					2024
					1/31/2024
Location	%	Allocated Amount/Quarter	Notes	Included in 2025	
Cambridge	23%	22,441		Yes	
Christiana	18%	17,460		Yes	
Lake Mills	14%	14,029		Yes	
Oakland	42%	41,033		Yes	
Rockdale	2%	1,810		Yes	
		96,773			
Total		387,093			-

[illegible]

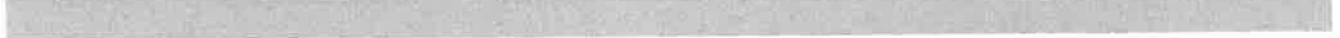
2024	2024	2025	2025	2025	2025	2025	2025	2025
11/30/2024	12/31/2024	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025	7/31/2025
	62,241	-	-	84,682	-	-	84,682	-
	48,426	-	-	65,886	-	-	65,886	-
	38,909	-	-	52,938	-	-	52,938	-
	113,808	-	-	154,841	-	-	154,841	-
	5,020	-	-	6,830	-	-	6,830	-
-	268,404	-	-	365,177	-	-	365,177	-

2025	2025	2025	2025	2025	2026	2026	2026
8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026	2/28/2026	3/31/2026
-	84,682	-	-	84,682			
-	65,886	-	-	65,886			
-	52,938	-	-	52,938			
-	154,841	-	-	154,841			
-	6,830	-	-	6,830			
-	365,177	-	-	365,177	-	-	-

2026	2026	2026	2026	2026	2026	2026	2026
4/30/2026	5/31/2026	6/30/2026	7/31/2026	8/31/2026	9/30/2026	10/31/2026	11/30/2026

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2026	2027	2027	2027	2027	2027	2027	2027	2027
12/31/2026	1/31/2027	2/28/2027	3/31/2027	4/30/2027	5/31/2027	6/30/2027	7/31/2027	8/31/2027



2027	2027	2027	2027	2028	2028	2028	2028
9/30/2027	10/31/2027	11/30/2027	12/31/2027	1/31/2028	2/29/2028	3/31/2028	4/30/2028

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2028	2028	2028	2028	2028	2028	2028	2028
5/31/2028	6/30/2028	7/31/2028	8/31/2028	9/30/2028	10/31/2028	11/30/2028	12/31/2028

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Project	Cost	Start Date
Unplanned CapEx	50,000	6/30/25
Reserve	10,000	6/30/25
Total	60,000	

2025	2025	2025	2025	2025
1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

[illegible]

[illegible]

[illegible]

[illegible]

2028	2028	2028	2028	2028	2028	2028
6/30/2028	7/31/2028	8/31/2028	9/30/2028	10/31/2028	11/30/2028	12/31/2028
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-