NOTICE IS HEREBY GIVEN that the Village Board will meet at 6:30 PM or as soon as possible thereafter for a Meeting on Tuesday, September 23, 2025, in the Amundson Community Center, 200 Spring St. to consider and act on the following:

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PROOF OF POSTING

5. PUBLIC COMMENT

6. CONSENT AGENDA
   ALL ITEMS LISTED UNDER THE CONSENT AGENDA are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a motion to amend is passed in which event the item will be removed from the Consent Agenda and considered separately.

   A. APPROVAL OF MINUTES
      a. Village Board Meeting 9/9/2025
   B. OPERATORS LICENSES

7. COMMITTEE REPORTS
   A. Water/Sewer Committee
   B. Economic Development Committee
   C. Plan Commission
   D. Library Board
   E. Fire/EMS Commission

8. APPROVAL OF BILLS: DISCUSSION AND POSSIBLE ACTION

9. UNFINISHED BUSINESS
   A. Discussion and possible action on Welcome to Cambridge Sign

10. NEW BUSINESS
    A. Discussion and possible action on 2025 Financial Management Plan Workshop #1, presentation by Ehlers
    B. Discussion and possible action on 2026 Sewer Rate Study engagement with Ehlers
    C. Discussion and possible action regarding Mailbox Replacement Policy

D. Discussion and possible action regarding Snow & Ice Removal Policy
E. Discussion and possible action regarding Fall Leaf Pickup Policy
F. Discussion and possible action regarding resolution requesting of the Jefferson County Board of Supervisors that the Village of Cambridge Library be exempted from payment of any tax for the support of the County Library Service.
G. Discussion and possible action regarding Village Hall Safety and Security

11. CORRESPONDENCE
    A. Letter from Clay Frazer

12. PUBLIC COMMENT

13. REFERRALS

14. ANNOUNCEMENTS

    A. Joint Personnel/Public Works Meeting – September 25, 2025, 6:30pm
    B. Audit & Finance Committee Meeting – September 29, 2025, 2025 6:30pm

15. ADJOURNMENT

Posted: September 22, 2025

NOTE:
Individuals who need special accommodations are encouraged to call (608) 423-3712 at least 24 hours before the meeting. A quorum of the Village Board may be present to gather information related to their duties as Village Trustees; however, no official business will be conducted, and no action will be taken by the Board at this meeting. For more detailed information about agenda items, please contact (608) 423-3712.

Village Board of Trustees
Village of Cambridge, Wisconsin 53523
August 26, 2025

Village President Breunig was present and presided over the Village Board Meeting. The meeting was called to order at 6:30 pm in the Amundson Community Center located at 200 Spring Street, Cambridge, WI 53523.

Present and responding to roll call were the following Voting Member:	Jacobson, Blackwood, Hollenbeck, Trendel, Breunig
Absent Voting Member:	Schulz, Kreklau
Also Present Non-Voting Member:	Lucy Peterson, Village Administrator Cody Garcia, Director of Public Works John Williams, Cambridge EMS Mary Cebertowicz

1. <u>Call to Order/Roll Call</u>

- Village President Breunig called the meeting to order at 6:30 p.m.

2. <u>Pledge of Allegiance</u>

3. <u>Proof of Posting</u>

- The agenda was posted in the upper and lower levels of the Amundson Community Center, Cambridge Post Office, Badger Bank and Village Website.

4. <u>Public Comment</u>

5. <u>Approval of Consent Agenda</u>

a. Plan Commission Minutes - 8/25/2025
b. Economic Development Minutes - 8/26/2025
c. Village Board Minutes - 8/26/2025
d. Personnel Committee Minutes - 8/28/2025 & 9/4/2025
e. Operator license report

MOTION: Trustee Hollenbeck (1), Trustee Blackwood (2) moved to approve the consent agenda as presented.

Motion CARRIED by Voice Vote.

6. <u>Reports</u>

a. Personnel Committee

- Trustee Hollenbeck reported that they met last week and had interviews for the utility superintendent position, the Administrator 3-month review, and they did not get to the employee handbook as the closed session item took longer than expected.

7. <u>Approval of Bills: Discussion and Possible Action</u>

- Village Administrator/ Treasurer/ Deputy Village Clerk Peterson presented the approval of bills in the amount of $172,499.93.

MOTION: Trustee Hollenbeck(1), Trustee Trendel(2) moved to approve the bills in the amount of $172,499.93.

Motion CARRIED by the following roll call vote:

Aye:	Breunig, Jacobson, Hollenbeck, Trendel, Blackwood
Nay:	(None)
Abstain:	(None)
Absent:	Schulz, Kreklau

8. New Business: Discussion and Possible Action Regarding

a. Discussion and possible action regarding the DNR Tree Grant

- Director of Public Works Garcia reported that he is exploring two grant opportunities through the Wisconsin DNR. The first is the Catastrophe Storm Damage Grant, which may provide funding related to the storm events on the 9th and 10th that prompted a state of emergency declaration. The second is the Urban Forestry Start-Up Grant, which would support tree-related initiatives. Garcia noted that Board approval is required to proceed with the application for the Urban Forestry grant.

  MOTION: Trustee Hollenbeck(1), Trustee Breunig(2) moved to approve the combined resolution for urban forestry start up grant and the catastrophe storm damage grant program.

  Motion CARRIED by the following roll call vote:

  Aye: Breunig, Jacobson, Hollenbeck, Trendel
  Nay: (None)
  Abstain: (None)
  Absent: Schulz, Kreklau

b. Discussion and possible action regarding the Computer Magic quote

- Village Administrator Peterson reported that she was able to bring the quote down to $15,815.09. Portion of this bill will be paid by Water & Sewer.

  MOTION: Trustee Hollenbeck(1), Trustee Blackwood(2) moved to approve the Computer Magic quote with budget money.

  Motion CARRIED by the following roll call vote:

  Aye: Blackwood, Jacobson, Hollenbeck, Trendel, Breunig
  Nay: (None)
  Abstain: (None)
  Absent: Schulz, Kreklau

c. Discussion and possible action regarding the Resolution Requesting Exemption from Dane County Library Tax

  MOTION: Trustee Breunig(1), Trustee Blackwood(2) moved to approve the Resolution Requesting Exemption from Dane County Library Tax.

  Motion CARRIED by the following roll call vote:

d. Discussion and possible action regarding Financing and Borrowing options

- Village Administrator Peterson reported Ehler's will be attending the next Village Board meeting and presented a preview of the borrowing.

  MOTION: Trustee Hollenbeck(1), Blackwood(2) moved to direct staff to reach out to two of the local banks to see what rates they offer for a 20 year GO note in the amount specified in the packet and include Bank of Deerfield.

  Motion CARRIED by Voice Vote.

9. Old Business: Discussion and Possible Action Regarding

a. Discussion and possible action regarding the Public Works position

- Public Works Director Garcia reported that the department is currently short-staffed and that adding an additional team member would help improve operations. The Director's role has involved significant fieldwork, limiting capacity for administrative duties. As a designated Tree City USA, the Village requires ongoing and intensive tree maintenance. With Jay potentially retiring at the end of the year, Director Garcia recommended hiring another Public Works employee who could be trained to serve as the Village Forester, ensuring continued care of our diverse tree canopy.

MOTION: Trustee Blackwood(1), Hollenbeck(2) moved to approve another full-time Public Works position.

Motion CARRIED by Voice Vote.

MOTION: Trustee Hollenbeck(1), Breunig(2) moved to add an hourly pay range of $22-$26 an hour depending on experience.

Motion CARRIED by the following roll call vote:

Aye: Trendel, Blackwood, Hollenbeck, Jacobson, Breunig
Nay: (None)
Abstain: (None)
Absent: Schulz, Kreklau

b. Discussion and possible action regarding the Fireworks Ordinance

- Village Administrator Peterson presented a range of ordinance options, noting that many municipalities align their local regulations with those established by the State of Wisconsin.

MOTION: Trustee Hollenbeck(1), Trustee Breunig(2) moved to add the fireworks ordinance to reflect that the Village of Cambridge will use the WI state regulations regarding fireworks.

Motion CARRIED by Voice Vote.

c. Discussion and possible action regarding the Committee Assignments for the Audit/Finance

MOTION: Trustee Breunig(1), Trustee Blackwood(2) moved to replace Paula Hollenbeck on the Audit & Finance Committee with Sarah Schulz.

Motion CARRIED by Voice Vote.

d. Discussion and possible action regarding the Plow Truck Purchase

- Public Works Director Garcia reported that additional maintenance funding will be needed in next year's budget to support the upkeep of the current plow truck.

No Action.

10. <u>Correspondence</u>

- Letter from Kenny Johnson, Friends of Cambridge Pickleball.

11. Public Comment

12. Questions, Referrals to Staff or Future Agenda Items

13. Upcoming Meetings

September 16, 2025, W/S Committee
September 17, 2025, Fire/EMS Commission
September 22, 2025, Economic Development
September 22, 2025, Plan Commission
September 23, 2025, Village Board
September 29, 2025, Audit & Finance Committee

14. 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:
Utility Superintendent Position and Administrator 3-month review.

MOTION: Trustee Blackwood(1), Trustee Hollenbeck(2) moved to convene into Closed Session.

Motion CARRIED by the following roll call vote:

Aye: Trendel, Blackwood, Hollenbeck, Jacobson, Breunig
Nay: (None)
Abstain: (None)
Absent: Schulz, Kreklau

15. Reconvene into Open Session

MOTION: Trustee Trendel(1), Trustee Blackwood(2) moved to reconvene into Open Session.

Motion CARRIED by the following roll call vote:

Aye: Trendel, Blackwood, Hollenbeck, Jacobson, Breunig
Nay: (None)
Abstain: (None)
Absent: Schulz, Kreklau

16. Possible action on closed session items

MOTION: Trustee Trendel(1), Trustee Blackwood(2) moved to approve the three-month review for the village administrator and approval of the salary increase as discussed in closed session.

Motion CARRIED by the following roll call vote:

Aye: Trendel, Blackwood, Hollenbeck, Jacobson, Breunig
Nay: (None)
Abstain: (None)
Absent: Schulz, Kreklau

MOTION: Trustee Trendel(1), Trustee Blackwood(2) moved to approve authorization for staff to extend a job offer to Blake Darnell for the Utility Superintendent position.

Motion CARRIED by the following roll call vote:

Aye: Trendel, Blackwood, Hollenbeck, Jacobson, Breunig
Nay: (None)
Abstain: (None)
Absent: Schulz, Kreklau

17. **Adjournment**
MOTION: Trustee Breunig(1), Trustee Blackwood(2) moved to adjourn at 8:56 p.m.

Motion Carried by voice vote.

I hereby certify that the foregoing was action of the Village Board on September 9, 2025.

Yessi Arce, Village Clerk/ Deputy Treasurer

Minutes approved as distributed on September 23, 2025, Village Board of Trustees meeting.

Operator License Report

Applicant Name	Business Name	Renewal / New
Andrea Taft	Kwik Trip #1507	New 1 year

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HOMETOWN BANK GENERAL OPERATING

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
	9/23/2025	ALLIANT ENERGY/WP&L		
#3967610000 WELL #2				
500-00-53700-620-000		POWER PURCHASED FOR PUMPING		201.32
#3967610000 WELL #2			396761 9/15/2025	
500-00-53700-620-000		POWER PURCHASED FOR PUMPING		115.30
#3712920000 134 WTR TOWER			371292 9/15/2025	
600-00-53700-821-000		POWER PURCHASED FOR PUMPING		138.24
#0144220000 12 & 18 LIFT STATION			14422 9/15/2025	
600-00-53700-821-000		POWER PURCHASED FOR PUMPING		640.63
#3994420000 300 WATER ST PUMP HOUSE			3994420000 9/15/2025	
500-00-53700-620-000		POWER PURCHASED FOR PUMPING		1,279.86
#1762800000 SKOGEN RD WELL#3			17628 9/15/2025	
			Total	2,375.35

Voucher Nbr	Check Date	Payee		Amount
	9/23/2025	ALLIANT ENERGY/WP&L		
#370181				
100-00-51600-220-000		MUN BLDG - UTILITIES		1,241.24
#370181			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		34.30
#1611869258			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		37.50
#252381			9/15/2025	
100-00-53311-220-000		PUBLIC WORKS - UTILITY & PHONE		160.51
#034153			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		3.26
#480381			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		60.03
#543106			9/15/2025	
100-00-55200-220-000		PARK UTILITIES		38.21
#0335194619			9/15/2025	
100-00-55200-220-000		PARK UTILITIES		26.85
#6959100000 VETERANS PARK			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		48.30
#5706050000			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		26.40
#9239520000 WATER ST SCOTT FARM			9/15/2025	
100-00-53420-000-000		STREET LIGHTS		84.19
#9380220000			9/15/2025	

LP

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee			Amount
100-00-53311-220-000		PUBLIC WORKS - UTILITY & PHONE			24.26
		#5613463308 - 150 LAGOON RD	9/16/2025		
100-00-53420-000-000		STREET LIGHTS			77.81
		#5122342434 HWY 12/18 & 138 TRAFFIC LT	9/16/2025		
				Total	1,862.86
	9/23/2025	ALLIANT ENERGY/WP&L			
		#8378600000 LIBRARY			
150-00-55110-220-000		LIB - UTILITIES			1,001.69
		#8378600000 LIBRARY	83786 9/15/2025		
				Total	1,001.69
	9/23/2025	ASSOCIATED BANK GREEN BAY, N.A.			
		WATER SYS REV REFUND BONDS DATED 5/19/15			
500-00-53700-427-000		LT DEBT - INTEREST			4,820.00
		WATER SYS REV REFUND BONDS DATED 5/19/15	2015A 09/18/2025		
				Total	4,820.00
	9/23/2025	BADGER BANK			
		LOAN 50840 PRINCIPAL			
110-00-58100-615-000		PRIN - BADGER 50840			14,160.65
		LOAN 50840 PRINCIPAL	50840 09/08/2025		
110-00-58200-615-000		INTEREST - BADGER 50840			392.04
		LOAN 50840 INTEREST	50840 9/08/2025		
				Total	14,552.69
	9/23/2025	C & M HYDRAULIC TOOL SUPPLY INC.			
		REPLACEMENT BLADE-DITCH TRIMMER			
800-00-58100-630-000		STORMWATER EQUIP REP/MAINT			39.99
		REPLACEMENT BLADE-DITCH TRIMMER	0182841-IN		
				Total	39.99
	9/23/2025	CHARTER COMMUNICATIONS/SPECTRUM			
		170806001 ADMIN INTERNET SVC			
100-00-51420-221-000		ADMIN - TELEPHONE/INTERNET			53.33
		170806001 ADMIN INTERNET SVC	170806001091425 9/14/2025		
100-00-52100-390-000		POLICE - PHONES & SUPPLIES			53.33
		170806001 POLICE INTERNET SVC	170806001091425 9/14/2025		
500-00-53700-681-200		TELEPHONE/INTERNET EXPENSE			26.67
		170806001 WATER INTERNET	170806001091425 9/14/2025		

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Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
600-00-53700-851-400	TELEPHONE/INTERNET EXPENSE			26.67
	170806001 SEWER INTERNET		170806001091425 9/14/2025	
			Total	160.00
	9/23/2025	CHARTER COMMUNICATIONS/SPECTRUM		
170805901 OCT 2025				
100-00-52100-310-000	POLICE - INTERNET			55.01
	170805901 OCT 2025		170805901090725 9/07/2025	
100-00-51420-221-000	ADMIN - TELEPHONE/INTERNET			55.00
	170805901 OCT 2025		170805901090725 9/07/2025	
500-00-53700-681-200	TELEPHONE/INTERNET EXPENSE			54.99
	170805901 OCT 2025		170805901090725 9/07/2025	
600-00-53700-851-400	TELEPHONE/INTERNET EXPENSE			54.99
	170805901 OCT 2025		170805901090725 9/07/2025	
			Total	219.99
	9/23/2025	CHARTER COMMUNICATIONS/SPECTRUM		
#170804901				
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE			84.99
	#170804901		170804901091425 9/14/2025	
500-00-53700-681-200	TELEPHONE/INTERNET EXPENSE			42.50
	#170804901		170804901091425 9/14/2025	
600-00-53700-851-400	TELEPHONE/INTERNET EXPENSE			42.50
	#170804901		170804901091425 9/14/2025	
			Total	169.99
	9/23/2025	COMPUTER MAGIC, INC		
SEP 2025 COMPUTER SUPPORT				
100-00-51420-280-000	ADMIN - COMPUTER MAINT/REPAIR			767.26
	SEP 2025 COMPUTER SUPPORT		13463 7/31/2025	
500-00-53700-681-300	COMPUTER SUPPORT			383.62
	SEP 2025 COMPUTER SUPPORT		13463 7/31/2025	
600-00-53700-842-000	TECHNOLOGY EXPENSES			383.62
	SEP 2025 COMPUTER SUPPORT		13463 7/31/2025	
			Total	1,534.50
	9/23/2025	DECKER SUPPLY CO		
STREET SIGN REPLACEMENTS - MISSING/DAMAG				

LP

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
100-00-53311-371-000		PUBLIC WORKS - STREET SIGNS		871.95
		STREET SIGN REPLACEMENTS - MISSING/DAMAG 830868 8/21/2025		
			Total	871.95
	9/23/2025	DELTA DENTAL		
		OCT 2025 DENTAL & VISION		
100-00-53311-133-000		PUBLIC WORKS - HEALTH/DENTAL		110.15
		OCT 2025 DENTAL & VISION 2418953 10/1/2025		
500-00-53700-686-000		EMPLOYEE PENSIONS AND BENEFITS		58.01
		OCT 2025 DENTAL & VISION 2418953 10/1/2025		
600-00-53700-854-000		EMPLOYEE PENSIONS & BENEFITS		58.01
		OCT 2025 DENTAL & VISION 2402047 9/1/2025		
100-00-51420-133-000		ADMIN - HEALTH/DENTAL INS		187.30
		OCT 2025 DENTAL & VISION 2402047 9/1/2025		
			Total	413.47
	9/23/2025	MC FARLANE, BRYAN		
		9/1 - 9/11/2025 LIBRARY CLEANING		
150-00-55110-240-000		LIB BUILDING MAINT & REPAIR		337.50
		9/1 - 9/11/2025 LIBRARY CLEANING 9/11/2025		
			Total	337.50
	9/23/2025	MC FARLANE, BRYAN		
		09/06 - 9/19/2025 CLEAN VILLAGE HALL		
100-00-51600-120-000		MUN BLDG - HOURLY WAGES		400.00
		09/06 - 9/19/2025 CLEAN VILLAGE HALL 9/19/2025		
			Total	400.00
	9/23/2025	MENARDS - MONONA		
		INV 89852 9/16/2025-CHLORINE RM DEHUM		
500-00-53700-630-200		CHLORINATION EQUIPMENT		159.99
		INV 89852 9/16/2025-CHLORINE RM DEHUM		
100-00-53311-340-000		PUBLIC WORKS - SHOP SUPPLIES		51.52
		INV 89852 9/16/2025-BROOM,HAMMER,SUPPL		
			Total	211.51
	9/23/2025	MSA PROFESSIONAL SERVICES		
		VINEYARDS LOT 1 CRS - COUGHLIN LAND DEV		
100-00-53100-215-000		ENGINEERING SERV		612.89
		VINEYARDS LOT 1 CRS - COUGHLIN LAND DEV 020091 9/3/2025		

LR

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee			Amount
600-00-53700-682-300	OUTSIDE SRVCS - ENGINEERING				1,400.00
	ROCKDALE REGIONALIZATION	020083 9/3/2025			
100-00-52400-000-000	PLBG. & BLDG. INSPECTIONS				2,568.88
	GES - PLANNING & ZONING ASSIST	020083 9/3/2025			
100-00-52410-000-000	ZONING ADMINISTRATION CHARGES				2,568.84
	GES - PLANNING & ZONING ASSIST	020083 9/3/2025			
100-00-56700-210-000	PLANNING - CONSULTING FEES				2,568.84
	GES - PLANNING & ZONING ASSIST	020083 9/3/2025			
100-00-53100-215-000	ENGINEERING SERV				2,568.84
	GES - PLANNING & ZONING ASSIST	020083 9/3/2025			
500-00-53700-682-300	OUTSIDE SERVICES - ENGINEERING				2,568.84
	GES - PLANNING & ZONING ASSIST	020083 9/3/2025			
				Total	14,857.13

9/23/2025 OTIS ELEVATOR COMPANY
SERVICE 10/1/2025 - 12/31/2025

100-00-51600-240-000	MUN BLDG - MAINT & REPAIR				322.02
	SERVICE 10/1/2025 - 12/31/2025	100402064940 10/1/2025			
				Total	322.02

9/23/2025 PITNEY BOWES BANK - POSTAGE POWER
#8000-9090-0596-7588

100-00-52100-390-000	POLICE - PHONES & SUPPLIES				0.74
	#8000-9090-0596-7588	9/3/2025			
100-00-51420-311-000	ADMIN - POSTAGE				28.13
	#8000-9090-0596-7588	9/3/2025			
500-00-53700-681-100	POSTAGE				338.19
	#8000-9090-0596-7588	9/3/2025			
600-00-53700-851-300	POSTAGE EXPENSE				338.19
	#8000-9090-0596-7588	9/3/2025			
				Total	705.25

9/23/2025 PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC
POSTAGE RENTAL COURT

100-00-51200-390-000	COURT - SUPPLY & EXPENSE				2.55
	POSTAGE RENTAL COURT	3321331009 9/16/2025			
100-00-51420-311-000	ADMIN - POSTAGE				80.01
	POSTAGE MACHINE RENTAL ADMIN	3321331009 9/16/2025			

LR

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
100-00-52100-390-000	POLICE - PHONES & SUPPLIES			3.50
	POSTAGE MACHINE RENATL POLICE		3321331009 9/16/2025	
150-00-55110-311-000	LIB - POSTAGE			3.50
	POSTAGE MACHING RENTAL LIBRARY		3321331009 9/16/2025	
500-00-53700-640-000	SUPPLIES AND EXPENSES			43.48
	POSTAGE MACHING RENTAL WATER		3321331009 9/16/2025	
600-00-53700-827-000	OPERATING SUPPLIES & EXPENSES			43.48
	POSTAGE MACHINE RENTAL SEWER		3321331009 9/16/2025	
			Total	176.52
	9/23/2025	REFUEL PANTRY		
W/S FUEL ACCT 2089				
500-00-53700-660-000	VEHICLE/FUEL EXPENSES			189.52
	W/S FUEL ACCT 2089		9/10/2025	
			Total	189.52
	9/23/2025	REFUEL PANTRY		
PUBLIC WORKS FUEL AUG 2025				
100-00-53311-370-000	PUBLIC WORKS - FUEL			542.33
	PUBLIC WORKS FUEL AUG 2025		2090 9/10/2025	
			Total	542.33
	9/23/2025	SOMMERS LANDSCAPE SUPPLY LLC		
JOINT SAND-FILL GAPS BTN BRICKS MAIN ST				
100-00-53430-000-000	SIDEWALK REPLACEMENT PLAN			316.24
	JOINT SAND-FILL GAPS BTN BRICKS MAIN ST		22594 9/16/2025	
			Total	316.24
	9/23/2025	STAFFORD ROSENBAUM LLP	Will Bill Back	
W/S, SEWER REGIONALIZATION				
600-00-53700-852-200	OUTSIDE SRVCS - LEGAL			1,924.00
	W/S, SEWER REGIONALIZATION		1314168 9/12/2025	
			Total	1,924.00
	9/23/2025	STAFFORD ROSENBAUM LLP		
LEGAL SVCS - GENERAL CORPORATE				
100-00-51300-210-000	VILLAGE LEGAL WORK			2,100.24
	LEGAL SVCS - GENERAL CORPORATE		1314158 9/12/2025	
146-00-56400-000-000	TID EXPENDITURES			1.92
	TID #6		1314158 9/12/2025	

LR

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr Check Date Payee		Amount
100-00-51300-210-000 VILLAGE LEGAL WORK		79.18
FIRE & EMS COMMISSION	1314158 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		97.50
MUNICIAPL PROSECUTION	1314160 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		72.50
PARALEGAL WORK	1314161 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		140.50
RE: 00018 W. JOPKE	1314162 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		160.00
RE: 00019 M GUTTENBERG	1314163 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		119.00
RE: 00020 C HUTCHENS	1314164 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		234.00
RE: 00021 G LAUGHNAN	1314165 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		19.50
MATTER: 000022 M ROSSI	1314166 9/12/2025	
100-00-51200-399-000 COURT LEGAL WORK		97.50
MATTER: 000023 J ALATORRESANCHEZ	1314167 9/12/2025	
	Total	3,121.84

9/23/2025 US CELLULAR
W&S METER READING MODEM

500-00-53700-681-200 TELEPHONE/INTERNET EXPENSE		20.82
W&S METER READING MODEM	0755435776 9/10/2025	
	Total	20.82

9/23/2025 VESTIS
MATS - AS OF 9/09/205

100-00-51600-390-000 MUN BLDG - SUPPLIES		170.46
MATS - AS OF 9/09/205	6140664288 9/09/2025	
	Total	170.46

9/23/2025 VILLAGE OF DEERFIELD
POLICE FUEL 8/05 - 9/10/2025

100-00-52100-370-000 POLICE - SQUAD GAS/OIL		66.06
POLICE FUEL 8/05 - 9/10/2025	3043 9/15/2025	
	Total	66.06

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
	9/23/2025	WILLIAM/REID		
SPARE PART KITS FOR CHLORINE PUMPS				
500-00-53700-630-200	CHLORINATION EQUIPMENT			1,225.05
	SPARE PART KITS FOR CHLORINE PUMPS		62258 8/28/2025	
			Total	1,225.05
			Grand Total	52,608.73

HOMETOWN BANK GENERAL OPERATING

Dated From: 9/23/2025 From Account:
Thru: 9/23/2025 Thru Account:

	Amount
Total Expenditure from Fund # 100 - VILLAGE GENERAL FUND	20,092.95
Total Expenditure from Fund # 110 - DEBT SERVICE FUND	14,552.69
Total Expenditure from Fund # 146 - TIF #6 FUND	1.92
Total Expenditure from Fund # 150 - LIBRARY FUND	1,342.69
Total Expenditure from Fund # 500 - WATER UTILITY	11,528.16
Total Expenditure from Fund # 600 - SEWER UTILITY	5,050.33
Total Expenditure from Fund # 800 - STORMWATER UTILITY	39.99
Total Expenditure from all Funds	52,608.73

RP

Village of Cambridge, WI

2025 Financial Management Plan
Workshop #1

September 23rd, 2025 – Village Board Meeting

Tonight's Goals

- <u>Understanding not reacting to numbers</u>
- Understand the process
  - ✓ What's our role
  - ✓ Why
  - ✓ How
- Get initial flavor

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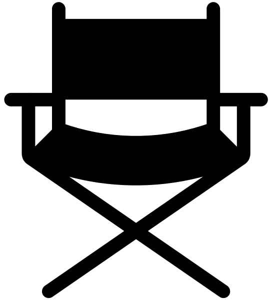
Setting the Stage… What's our role?

Make the budgeting process into a <u>proactive</u> and <u>collaborative</u> Financial Planning Process



Why do we need it? Help with the budget and…

Sustain existing services & plan for future investment

Levy Limits, Exp. Restraint, stable tax rate, financing limitations, utility rates

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How: FMP Goals

Review	Financial trends for operations and capital budgeting.
Illustrate	Long range levy forecast incorporating General, Library, Debt Service, and Utilities.
Provide	General assessment of fiscal strengths and challenges.
Educate	Framework for budget process and beyond.

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Village of Cambridge, WI 2025 FMP

HISTORY AND METHODOLOGY

Financial Positives & Challenges

Unassigned Fund Balance as % of Operating Expenses:

- YE 2023: -16%
- Est. YE 2024: -14%
- Moody's Median 45%

Levy Limits & NNC:

- All municipalities face
- 4-Year Avg: 3.47%
- Dane County 4-Year Avg: 2.49%
- Jefferson County 4-Year Avg: 1.09%

2025 Net New Construction:

- Village: 5.695% ($62,989)
- Dane County: 2.37%
- Jefferson County: 0.74%

G.O. Borrowing Capacity:

- All municipalities face
- 18% of Current Statutory (5% EV)

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General & Operating Funds Revenue Methodology

Build Budget Needs	Non-levy Revenue Sources	Solve Levy Need	Know Allowable Levy
• Working with Department Heads Administrator seeks budget requests	• Held flat at current levels (consistent with trends) outside of known adjustments	• Solve against budgeted expenses w/ remainder to capital	• 1/1/25 Net New Construction adds $62,989 in new allowable levy

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If Allowable Levy > Levy Need remainder to capital

Village Levy Components

General & Op Funds (Library)	Subject to levy limits.
Capital	Subject to levy limits. The moveable object.
G.O. Debt Service	Not subject to levy limits.

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Levy Limits "At-a-Glance"

- Current limit (Sec. 66.0602, Wis. Stats.):

The prior year's actual levy may be increased by a percentage equal to net new construction in the preceding year (or zero, if none)

✓ Subject to numerous adjustments that may reduce or increase allowable levy

<u>Formula:</u>
What did we do last year net of debt?
Add: NNC % of last year
= Min. Allowable Levy (pre-debt) a.k.a "Base Levy"
Add: Debt as needed up to total GO Debt payment

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Know Allowable Levy: Current levy limit parameters

Net New Construction	Allowable Levy Increase
2021 3.377%	$30,231
2022 4.443%	$45,338
2023 2.790%	$29,735
2024 0.956%	$10,473
2025 5.695%	$62,989

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Levy History

	Actual			
	2022	2023	2024	2025
Total Levy Need				
General Fund Levy	927,338	957,675	1,091,557	1,082,864
Library Fund Levy	90,000	105,000	105,000	95,000
Capital Fund Levy	-	-	-	-
Debt Service Levy	367,514	429,421	432,588	639,642
Total Levy Need	**1,384,852**	**1,492,096**	**1,629,145**	**1,817,506**
Total Levy Need Net of Debt	***1,017,338***	***1,062,675***	***1,196,557***	***1,177,864***
Levy Limits				
Pre- Adjustment Allowable Levy	**922,338**	**1,062,675**	**1,092,410**	**1,096,563**
Levy Need Net of Debt Surplus/(Deficit)	*(95,000)*	*(0)*	*(104,147)*	*(81,301)*
Debt Adjustment	**367,514**	**429,421**	**536,735**	**720,943**
Other Adjustments	**95,000**	**-**	**-**	**-**
Total Allowable Levy	1,384,852	1,492,096	1,629,145	1,817,506
Total Allowable Levy Surplus/(Deficit)	**0**	**0**	**0**	**0**

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Valuation & Tax Rate History

	Actual			
	2022	2023	2024	2025
Total Levy Need				
General Fund Levy	927,338	957,675	1,091,557	1,082,864
Library Fund Levy	90,000	105,000	105,000	95,000
Capital Fund Levy	-	-	-	-
Debt Service Levy	367,514	429,421	432,588	639,642
Total Levy Need	**1,384,852**	**1,492,096**	**1,629,145**	**1,817,506**
Total Levy Need Net of Debt	***1,017,338***	***1,062,675***	***1,196,557***	***1,177,864***
Tax Bill Impact				
Dane Co.				
Assessed Value (TID OUT)	161,240,855	214,194,618	215,282,419	217,640,136
Tax Rate	**$8.29**	**$6.73**	**$7.32**	**$8.05**
Tax Rate Delta ($)		***($1.57)***	***$0.59***	***$0.74***
Sample Property Value	**$168,700**	**$232,500**	**$232,500**	**$232,500**
Taxes on Sample Property	**$ 1,398.92**	**$ 1,563.73**	**$ 1,701.49**	**$ 1,872.61**
Taxes Delta ($)		*$ 164.81*	*$ 137.76*	*$ 171.12*
Taxes Delta (%)		*11.8%*	*8.8%*	*10.1%*
Jefferson Co.				
Assessed Value (TID OUT)	5,695,900	7,646,300	7,645,000	7,642,000
Tax Rate	**$8.39**	**$6.73**	**$7.02**	**$8.45**
Tax Rate Delta ($)		**($1.66)**	**$0.29**	**$1.43**
Sample Property Value	**$173,500**	**$239,700**	**$239,700**	**$239,700**
Taxes on Sample Property	**$ 1,455.48**	**$ 1,613.91**	**$ 1,682.42**	**$ 2,025.68**
Taxes Delta ($)		*$ 158.43*	*$ 68.51*	*$ 343.26*
Taxes Delta (%)		*10.9%*	*4.2%*	*20.4%*

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Village of Cambridge, WI 2025 FMP

INITIAL 2026 BUDGET

Summary of Levy Need

	Actual 2025	Budget 2026	Increase/ Decrease
Total Levy Need			
General Fund Levy	1,082,864	1,310,640	227,776
Library Fund Levy	95,000	105,000	10,000
Capital Fund Levy	-	-	-
Debt Service Levy	639,642	412,624	(227,018)
Total Levy Need	**1,817,506**	**1,828,264**	**10,758**
Total Levy Need Net of Debt	***1,177,864***	***1,415,640***	***237,776***

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Allowable Levy

- Current Allowable Levy (Base Levy + Levy for DS):
  - ✓ 1,684,703
- Projected Levy Need:
  - ✓ 1,856,055
- Assumes additional borrowing to meet need

	Actual 2025	Budget 2026
Total Levy Need		
General Fund Levy	1,082,864	1,310,640
Library Fund Levy	95,000	105,000
Capital Fund Levy	-	-
Debt Service Levy	639,642	412,624
Total Levy Need	**1,817,506**	**1,828,264**
Total Levy Need Net of Debt	***1,177,864***	***1,415,640***
Levy Limits		
Pre- Adjustment Allowable Levy	**1,096,563**	**1,159,552**
Levy Need Net of Debt Surplus/(Deficit)	*(81,301)*	*(256,088)*
Debt Adjustment	**720,943**	**637,678**
Other Adjustments	**-**	**-**
Total Allowable Levy	1,817,506	1,797,230
Total Allowable Levy Surplus/(Deficit)	**0**	**(31,034)**
Max Allowable Debt Adjustment		**637,678**
Debt Adj. Surplus/(Deficit)		**-**

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Initial Tax Bill Impact

	Actual 2025	Budget 2026
Dane Co.		
Assessed Value (TID IN)	230,477,800	242,131,959
Increment Value (Equalized)	16,134,300	30,028,600
Assessment Ratio	0.80	0.75
Increment Value (Assessed)	12,837,664	22,391,585
Assessed Value (TID OUT)	217,640,136	219,740,374
Tax Rate	**$8.05**	**$7.90**
Tax Rate Delta ($)	***$0.74***	***($0.15)***
Sample Property Value	**$232,500**	**$232,500**
Taxes on Sample Property	**$ 1,872.61**	**$ 1,837.24**
Taxes Delta ($)	*$ 171.12*	*$ (35.37)*
Taxes Delta (%)	*10.1%*	*-1.9%*

	Actual 2025	Budget 2026
Jefferson Co.		
Assessed Value (TID IN)	7,642,000	7,642,000
Increment Value (Equalized)	-	-
Assessment Ratio	0.76	0.71
Increment Value (Assessed)	-	-
Assessed Value (TID OUT)	7,642,000	7,642,000
Tax Rate	**$8.45**	**$7.96**
Tax Rate Delta ($)	***$1.43***	***($0.49)***
Sample Property Value	**$239,700**	**$239,700**
Taxes on Sample Property	**$ 2,025.68**	**$ 1,907.68**
Taxes Delta ($)	*$ 343.26*	*$ (118.00)*
Taxes Delta (%)	*20.4%*	*-5.8%*

Based off Estimated Assessed Value!

Certified 11/1/25 by DOR

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Initial 2026 Budget Assessment

- Allowable Levy Increase of 62,989 due to NNC
    - ✓ Short of levy need by 31,034
- Draft Budget Levy Need Increase Net of Debt of 265,567
    - ✓ No capital levy
- 2025 was last year on Vineyards Incentive Payment
    - ✓ 2025 payment was $207,845 paid out of the general fund
- Projected Tax Bill Impact 2% and 6% decrease due to total levy need flat with additional taxable value

Direction needed:

- **Tax Rate and/or Tax Bill goals?**

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Beyond FY26 Budget: Rev & Exp Forecast Assumptions

- Levy Forecast: 1% Net New Construction
- Non-Levy Forecast: Flat

EXPENDITURE CODES					
CODE	DEFINITION	INCREASE	5-YR TREND	3-YR TREND	EXPLANATION
C	Commodities	2.00%	0.55%	-6.16%	Fuel & Mileage, Office Supplies, Operating Supplies, Utilities, Uniforms, Office Furniture & Equipment
E	Employee Insurance	7.00%	8.81%	-3.71%	Health, Dental & Life Insurance, Post Employment Health Plan, Long Term Disability, taking into consideration larges increases in 2026
I	Insurance	2.00%	-4.82%	-18.62%	Property & Liability
S	Services	3.00%	7.85%	2.27%	Advertising & Printing, Communications, Contractual Services, Dues & Memberships, Janitorial Services, Maintenance Agreements, Meetings & Training, Professional Services, Publications & Subscriptions, Repairs & Maintenance
W	Wages	3.50%	9.38%	3.32%	Regular & Seasonal Wages, Overtime, Holiday & Misc. Compensation, Longevity, Premium Pay, Social Security, Retirement, Unemployment Compensation

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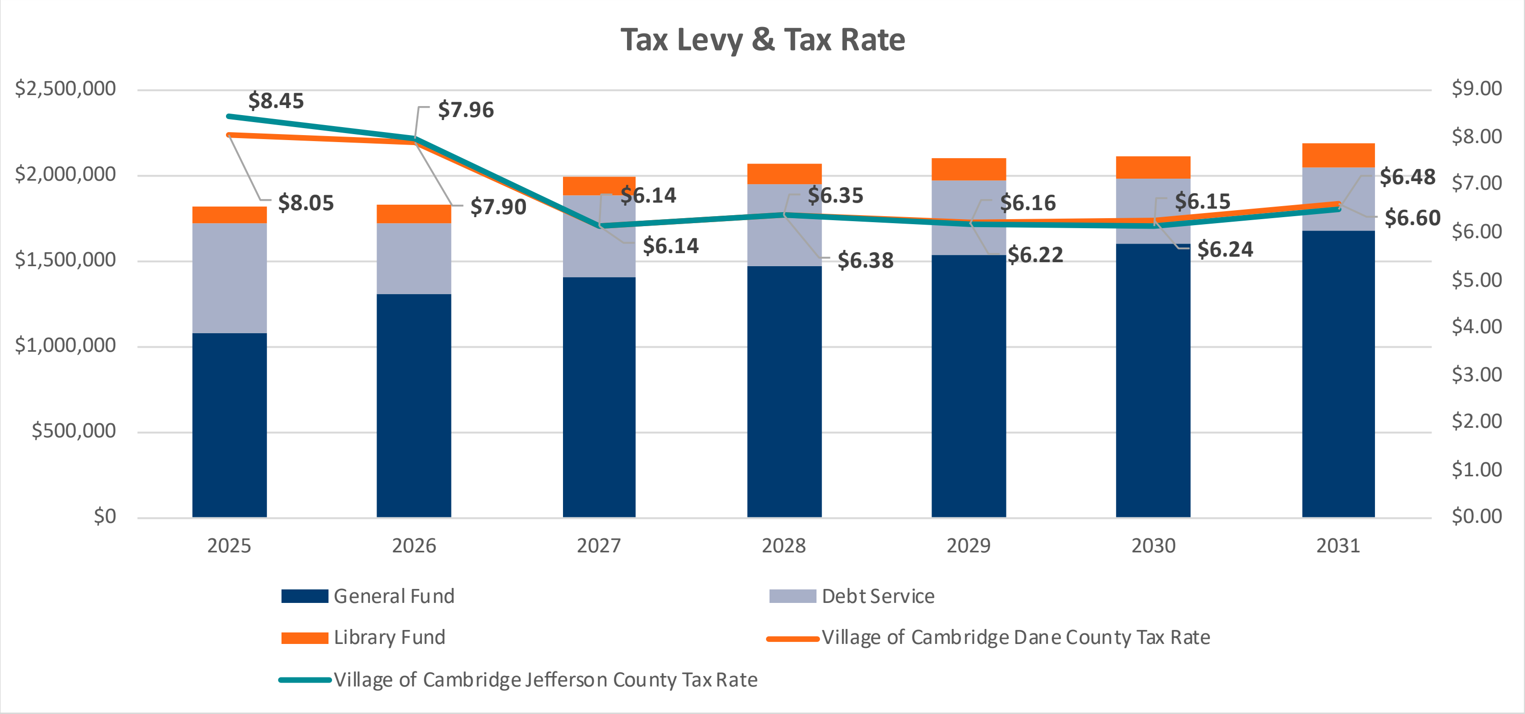
Allowable Levy Forecast 2027-2031

	Budget	Projected				
	2026	2027	2028	2029	2030	2031
Total Levy Need						
General Fund Levy	1,310,640	1,404,356	1,469,029	1,536,000	1,605,365	1,677,220
Library Fund Levy	105,000	113,303	120,214	126,962	133,413	139,379
Capital Fund Levy	-	-	-	-	-	-
Debt Service Levy	412,624	476,317	474,298	433,885	373,903	369,060
Total Levy Need	**1,828,264**	**1,993,976**	**2,063,541**	**2,096,848**	**2,112,680**	**2,185,659**
Total Levy Need Net of Debt	***1,415,640***	***1,517,659***	***1,589,243***	***1,662,963***	***1,738,778***	***1,816,599***
Levy Limits						
Pre- Adjustment Allowable Levy	**1,159,552**	**1,202,586**	**1,227,863**	**1,240,235**	**1,338,119**	**1,451,774**
Levy Need Net of Debt Surplus/(Deficit)	*(256,088)*	*(315,073)*	*(361,380)*	*(422,727)*	*(400,658)*	*(364,825)*
Debt Adjustment	**637,678**	**778,364**	**835,678**	**772,071**	**684,698**	**692,241**
Other Adjustments	-	-	-	-	-	-
Total Allowable Levy	1,797,230	1,980,950	2,063,541	2,012,306	2,022,818	2,144,015
Total Allowable Levy Surplus/(Deficit)	**(31,034)**	**(13,026)**	-	**(84,542)**	**(89,863)**	**(41,644)**
Max Allowable Debt Adjustment	**637,678**	**778,364**	**840,293**	**772,071**	**684,698**	**692,241**
Debt Adj. Surplus/(Deficit)	-	-	**4,615**	-	-	-

Projected Tax Impact 2027 – 2031

	Budget	Projected				
	2026	2027	2028	2029	2030	2031
Total Levy Need	**1,828,264**	**1,993,976**	**2,063,541**	**2,096,848**	**2,112,680**	**2,185,659**
Dane Co.						
Assessed Value (TID IN)	242,131,959	347,099,958	351,139,509	355,195,297	359,254,818	363,304,016
Increment Value (Equalized)	30,028,600	35,094,838	40,692,574	46,869,561	53,677,524	61,172,474
Assessment Ratio	0.75	1.00	0.95	0.90	0.85	0.80
Increment Value (Assessed)	22,391,585	35,094,838	38,657,946	42,182,605	45,625,896	48,937,980
Assessed Value (TID OUT)	219,740,374	312,005,119	312,481,563	313,012,691	313,628,922	314,366,036
Tax Rate	**$7.90**	**$6.14**	**$6.38**	**$6.22**	**$6.24**	**$6.60**
Tax Rate Delta ($)	***($0.15)***	***($1.77)***	***$0.25***	***($0.17)***	***$0.02***	***$0.36***
Sample Property Value	**$232,500**	**$232,500**	**$232,500**	**$232,500**	**$232,500**	**$232,500**
Taxes on Sample Property	**$ 1,837.24**	**$ 1,426.52**	**$ 1,484.05**	**$ 1,445.06**	**$ 1,450.07**	**$ 1,533.67**
Taxes Delta ($)	*$ (35.37)*	*$ (410.72)*	*$ 57.53*	*$ (38.99)*	*$ 5.01*	*$ 83.60*
Taxes Delta (%)	*-1.9%*	*-22.4%*	*4.0%*	*-2.6%*	*0.3%*	*5.8%*
Jefferson Co.						
Assessed Value (TID IN)	7,642,000	10,857,642	10,857,642	10,857,642	10,857,642	10,857,642
Increment Value (Equalized)	-	-	-	-	-	-
Assessment Ratio	0.71	1.00	0.95	0.90	0.85	0.80
Increment Value (Assessed)	-	-	-	-	-	-
Assessed Value (TID OUT)	7,642,000	10,857,642	10,857,642	10,857,642	10,857,642	10,857,642
Tax Rate	**$7.96**	**$6.14**	**$6.35**	**$6.16**	**$6.15**	**$6.48**
Tax Rate Delta ($)	***($0.49)***	***($1.82)***	***$0.22***	***($0.20)***	***($0.01)***	***$0.33***
Sample Property Value	**$239,700**	**$309,000**	**$309,000**	**$309,000**	**$309,000**	**$309,000**
Taxes on Sample Property	**$ 1,907.68**	**$ 1,895.89**	**$ 1,962.59**	**$ 1,901.90**	**$ 1,899.88**	**$ 2,001.11**
Taxes Delta ($)	*$ (118.00)*	*$ (11.78)*	*$ 66.70*	*$ (60.69)*	*$ (2.02)*	*$ 101.24*
Taxes Delta (%)	*-5.8%*	*-0.6%*	*3.5%*	*-3.1%*	*-0.1%*	*5.3%*

Projected Summary Tax Levy & Rate



Expenditure Restraint Qualification

Budget Year	2026	2027	2028	2029	2030	2031
Payment Year	2027	2028	2029	2030	2031	2032
NNC (%)	5.695%	1.000%	1.000%	1.000%	1.000%	1.000%
Forecasted NNC Allowance^	2.00%	0.60%	0.60%	0.60%	0.60%	0.60%
Forecasted CPI-U Allowance	2.70%	2.70%	2.70%	2.70%	2.70%	2.70%
Maximum Allowance	4.70%	3.30%	3.30%	3.30%	3.30%	3.30%
Projected Increase	-14.73%	3.44%	3.37%	3.36%	3.34%	3.32%
Qualification*	YES	NO	NO	NO	NO	NO
Allowable ERP Expense	2,522,566	2,122,124	2,195,226	2,269,171	2,345,324	2,423,640
Allowable Add'l Expense	468,235	(2,973)	(1,455)	(1,229)	(891)	(397)
TID OUT EV DANE	219,740,374	312,005,119	312,481,563	313,012,691	313,628,922	314,366,036
TID OUT EV JEFFERSON	7,642,000	10,857,642	10,857,642	10,857,642	10,857,642	10,857,642
TID OUT EV Mill Rate Dane	$7.90	$6.14	$6.38	$6.22	$6.24	$6.60
TID OUT EV Mill Rate Jefferson	$7.96	$6.14	$6.35	$6.16	$6.15	$6.48

^NNC Allowance = 60% of NNC capped @ 2% under current law.

*2024 Qualification automatic due to Act 12

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Village of Cambridge, WI 2025 FMP

CAPITAL

Background – Current G.O. Debt

Year Ending	Existing Debt									Year Ending
	Total G.O. Debt Payments	Less: Wastewater	Less: Water	Less: TID #4	Net Tax Levy	Debt Service Levy Change from PY	Equalized Value (TID OUT)	Tax Rate Per $1,000	Annual Taxes $300,000 Home	
2025	761,910	(25,160)	(52,590)	(36,585)	647,575		283,261,700	$2.29	$685.84	2025
2026	525,151	(24,583)	(51,360)	(36,585)	412,623	(234,952)	304,712,200	$1.35	$406.24	2026
2027	494,810	(23,990)	(50,115)	(36,585)	384,120	(28,503)	322,859,342	$1.19	$356.92	2027
2028	493,015	(23,383)	(53,780)	(36,585)	379,268	(4,852)	342,087,238	$1.11	$332.61	2028
2029	421,698	(17,835)	(47,423)	(36,585)	319,855	(59,413)	362,460,251	$0.88	$264.74	2029
2030	317,395	(17,348)	(36,215)	(36,585)	227,248	(92,608)	384,046,580	$0.59	$177.52	2030
2031	323,995	(21,760)	(39,995)	(36,585)	225,655	(1,593)	406,918,483	$0.55	$166.36	2031
2032	320,060	(21,070)	(38,665)	(36,585)	223,740	(1,915)	431,152,523	$0.52	$155.68	2032
2033	310,800	(20,360)	(37,300)	(36,585)	216,555	(7,185)	456,829,821	$0.47	$142.21	2033
2034	173,680	0	(40,800)	(36,585)	96,295	(120,260)	484,036,332	$0.20	$59.68	2034
2035	14,695		0	0	14,695	(81,600)	512,863,127	$0.03	$8.60	2035
2036	14,695				14,695	0	543,406,703	$0.03	$8.11	2036
2037	0				0		575,769,302	$0.00	$0.00	2037
Total	3,409,995	(170,328)	(395,653)	(329,267)	2,514,748					Total

Notes:

Legend:

Represents +/- 25% Change over previous year

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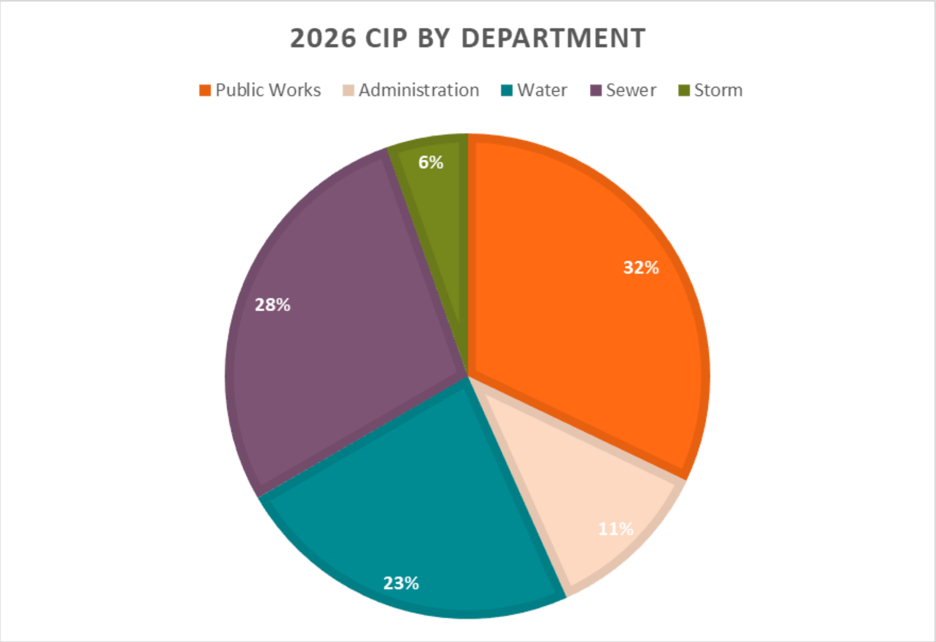
CIP Overview

Sources of Funding		2026	%
Levy	$	398,000	40.74%
Water	$	228,000	23.34%
Sewer	$	273,000	27.94%
Storm	$	53,000	5.42%
TIF	$	25,000	2.56%
Total	$	977,000	

Department		2026	%
Public Works	$	313,750.00	32.11%
Administration	$	109,250.00	11.18%
Water	$	228,000.00	23.34%
Sewer	$	273,000.00	27.94%
Storm	$	53,000.00	5.42%
Total	$	977,000.00	



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Full capital project list at the end of the presentation.

Capital Needs

- 2025/26 Financings:
  - ✓ G.O. Debt –
    - ➢ 2025 State Trust Fund Loan
    - ➢ 2026 G.O. Note

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CIP Financing Plan Tax Impact

- Structuring around existing debt
  - ✓ Generational equity
- Considers 2026 capital projects only

Debt Service Levy		Levy and Tax Rate				
Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service	Annual Taxes $300,000 Home	Tax Levy Change from Prior Year	Annual Taxes Difference From Existing	Year Ending
412,623		$1.35	$406		$0	2026
476,317	63,694	$1.48	$443	$36	$86	2027
474,298	(2,019)	$1.39	$416	($27)	$83	2028
433,885	(40,412)	$1.20	$359	($57)	$94	2029
373,903	(59,983)	$0.97	$292	($67)	$115	2030
369,060	(4,843)	$0.91	$272	($20)	$106	2031
363,895	(5,165)	$0.84	$253	($19)	$98	2032
358,335	(5,560)	$0.78	$235	($18)	$93	2033
273,575	(84,760)	$0.57	$170	($66)	$110	2034
79,225	(194,350)	$0.15	$46	($123)	$38	2035
79,225	0	$0.15	$44	($3)	$36	2036
64,530	(14,695)	$0.11	$34	($10)	$34	2037
64,530	0	$0.11	$32	($2)	$32	2038
64,530	0	$0.10	$30	($2)	$30	2039
64,530	0	$0.09	$28	($2)	$28	2040
64,530	0	$0.09	$27	($2)	$27	2041
64,530	0	$0.08	$25	($1)	$25	2042
64,530	(0)	$0.08	$24	($1)	$24	2043
64,530	0	$0.07	$22	($1)	$22	2044
64,530	0	$0.07	$21	($1)	$21	2045
0	(64,530)	$0.00	$0	($21)	$0	2046
0	0	$0.00	$0	$0	$0	2047
					1,100	Total

Total Cost of new DS to sample taxpayer

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Impact of CIP on G.O. Debt Capacity

Existing Debt					Proposed Debt					
Year Ending	Projected Equalized Value (TID IN)	Debt Limit	Existing Principal Outstanding	% of Limit	Proposed 2025 STF Loan	Proposed 2026 G.O. Notes	Combined Principal: Existing & Proposed	% of Limit	Residual Capacity	Year Ending
2025	334,740,800	16,737,040	2,984,316	**18%**	677,509		$3,661,825	**22%**	$13,075,215	2025
2026	357,939,705	17,896,985	2,553,654	**14%**	677,509	1,020,000	$4,251,163	**24%**	$13,645,822	2026
2027	382,746,388	19,137,319	2,140,452	**11%**	672,943	1,020,000	$3,833,394	**20%**	$15,303,925	2027
2028	409,272,276	20,463,614	1,715,944	**8%**	652,274	970,000	$3,338,218	**16%**	$17,125,396	2028
2029	437,636,517	21,881,826	1,350,022	**6%**	630,141	900,000	$2,880,163	**13%**	$19,001,662	2029
2030	467,966,515	23,398,326	1,077,667	**5%**	606,570	795,000	$2,479,238	**11%**	$20,919,088	2030
2031	500,398,506	25,019,925	788,831	**3%**	581,467	690,000	$2,060,298	**8%**	$22,959,628	2031
2032	535,078,166	26,753,908	493,476	**2%**	554,836	585,000	$1,633,311	**6%**	$25,120,597	2032
2033	572,161,269	28,608,063	196,517	**1%**	526,370	475,000	$1,197,887	**4%**	$27,410,177	2033
2034	611,814,382	30,590,719	27,915	**0%**	496,054	320,000	$843,968	**3%**	$29,746,751	2034
2035	654,215,618	32,710,781	14,197	**0%**	463,767	255,000	$732,964	**2%**	$31,977,817	2035
2036	699,555,432	34,977,772		**0%**	429,464	160,000	$589,464	**2%**	$34,388,307	2036
2037	748,037,481	37,401,874		**0%**	392,849	80,000	$472,849	**1%**	$36,929,025	2037
2038	799,879,534	39,993,977		**0%**	353,854	0	$353,854	**1%**	$39,640,123	2038
2039	855,314,453	42,765,723		**0%**	312,324	0	$312,324	**1%**	$42,453,398	2039
2040	914,591,238	45,729,562		**0%**	268,151	0	$268,151	**1%**	$45,461,411	2040
2041	977,976,146	48,898,807		**0%**	221,050	0	$221,050	**0%**	$48,677,757	2041
2042	1,045,753,888	52,287,694		**0%**	170,888	0	$170,888	**0%**	$52,116,806	2042
2043	1,118,228,904	55,911,445		**0%**	117,466	0	$117,466	**0%**	$55,793,979	2043
2044	1,195,726,734	59,786,337		**0%**	60,592	0	$60,592	**0%**	$59,725,745	2044
2045	1,278,595,481	63,929,774		**0%**	(0)	0	$0	**0%**	$63,929,774	2045
2046	1,367,207,370	68,360,369		**0%**		0	$0	**0%**	$68,360,369	2046

Initial Capital Planning Assessment

- Very limited cash on hand for Capital projects.
- Initial borrowing consideration was given to G.O. Debt

Village of Cambridge, WI 2025 FMP

TIDS

TID Updates (Full Reports in Appendix)

- TID 4; Mixed-Use District created 2013
  - ✓ 2024 YE Fund Balance: $9,833
  - ✓ Exp. Closure: 2029; Orig. Exp. Closure: 2029
- TID 5; Mixed-Use District created 2020
  - ✓ 2024 YE Fund Balance: $649,205
  - ✓ Exp. Closure: 2030; Orig. Exp. Closure: 2040
- TID 6; Mixed-Use District created 2022
  - ✓ 2024 YE Fund Balance: $-110,983
  - ✓ Exp. Closure: 2036; Orig. Exp. Closure: 2030

Village of Cambridge, WI 2025 FMP

UTILITIES

Ehlers to identify fiscal sustainability of Utilities

- Goal: Minimize one-time magnitude rate changes while maintaining annual debt coverage and healthy reserves
- Our Process
  - ✓ Historical Rate Performance
  - ✓ Future Projections
    - ➢ O&M, Depreciation, and PILOT
    - ➢ Funding Project(s): Debt vs. Cash
  - ✓ Rate Impact

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Revenue Requirement Review

How much revenue should we generate from user rates?

Cash Basis	Utility Basis - PSC
+ Op. and Maint. Expenses	+ Op. and Maint. Expenses
+ Taxes/Transfer Payments	+ Taxes/Transfer Payments
+ Debt Service (P&I)	+ Depreciation
+ Capital funded from rates	+ Rate of Return on Rate Base
- Less Non-rate Revenue	- Less Non-Rate Revenue
= Total Revenue Requirements	= Total Revenue Requirements

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Water Rates Historical Implementation

- Last Conventional Rate Case (CRC) completed 5/1/2024 with a 66% rate increase overall
- Simplified Rate Cases were approved in:
  - ✓ 2021
  - ✓ 2022
  - ✓ 2024
- Prior Conventional Rate Case (CRC) completed 7/23/2015

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UTILITIES

WATER FUND

Water: Historical Rate Performance

Shown with no increase

Revenue Requirement Component	Description	2021	2022	2023	2024	Est 2025	Budget 2026
Cash Basis							
1	O&M and PILOT	$454,302	$366,958	$514,937	$486,698	$522,000	$522,000
2	Debt	$125,079	$145,678	$211,476	$5,621,405	$375,056	$377,105
3	Cash Funded Capital	$278,510	$385,312	$84,590	$2,248,562	$150,022	$378,842
	Less:						
	Other Revenue	$77,143	$1,308	$1,857	$2,545	$2,225	$2,225
	Interest Income	$71	$74	$102	$0	$0	$0
	Revenue Requirement (Costs less Other Income)	$780,677	$896,566	$809,044	$8,354,120	$1,044,853	$1,275,722
	User Rates Revenue	$566,969	$579,005	$624,187	$931,979	$1,005,396	$1,005,396
	Rate Adequacy	($213,708)	($317,561)	($184,857)	($7,422,141)	($39,457)	($270,326)
	Rate Adjustment Needed	37.69%	54.85%	29.62%	796.39%	3.92%	26.89%
Utility Basis (PSC)							
1	O&M and PILOT	$454,302	$366,958	$514,937	$486,698	$522,000	$522,000
2	Depreciation	$40,379	$0	$0	$108,929	$120,785	$147,317
	NIRB	$2,447,285	$2,413,931	$2,371,834	$2,300,441	$2,617,602	$3,127,203
	PSC Benchmark ROI %	4.90%	4.90%	6.50%	6.50%	6.50%	6.70%
3	PSC Calculated ROI	$119,917	$118,283	$154,169	$149,529	$170,144	$209,523
	Less:						
	Other Revenue	$77,143	$1,308	$1,857	$2,545	$2,225	$2,225
	Revenue Requirement (Costs less Other Income)	$537,455	$483,933	$667,249	$742,611	$810,704	$876,615
	User Rates Revenue	$566,969	$579,005	$624,187	$931,979	$1,005,396	$1,005,396
	Rate Adequacy	$29,514	$95,072	($43,062)	$189,368	$194,692	$128,781
	Rate Adjustment Needed	0.00%	0.00%	6.90%	0.00%	0.00%	0.00%

Notes:

^Includes recommended debt coverage at 1.4x annual debt payment

Water: Future Projection

	Budget	Projected								
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenues										
Total Revenues from User Rates[1]	$1,005,396	$1,005,396	$1,005,396	$1,035,558	$1,035,558	$1,066,625	$1,066,625	$1,098,623	$1,098,623	$1,131,582
Percent Increase to User Rates	**0.00%**	**0.00%**	**0.00%**	**3.00%**	**0.00%**	**3.00%**	**0.00%**	**3.00%**	**0.00%**	**3.00%**
Cumulative Percent Rate Increase	**0.00%**	**0.00%**	**0.00%**	**3.00%**	**3.00%**	**6.09%**	**6.09%**	**9.27%**	**9.27%**	**12.55%**
Dollar Amount Increase to Revenues		**$0**	**$0**	**$30,162**	**$0**	**$31,067**	**$0**	**$31,999**	**$0**	**$32,959**
Total Other Revenues	$2,225	$2,800	$3,975	$4,543	$5,236	$5,969	$6,779	$7,634	$14,778	$16,561
Total Revenues	$1,007,621	$1,008,196	$1,009,371	$1,040,101	$1,040,794	$1,072,593	$1,073,403	$1,106,258	$1,113,401	$1,148,143
Less: Expenses										
Operating and Maintenance[2]	$430,000	$442,900	$456,187	$469,873	$483,969	$498,488	$513,442	$528,846	$544,711	$561,052
PILOT Payment	$92,000	$92,000	$92,000	$92,000	$92,000	$92,000	$92,000	$92,000	$92,000	$92,000
Net Before Debt Service and Capital Expenditures	$485,621	$473,296	$461,184	$478,229	$464,825	$482,106	$467,961	$485,412	$476,690	$495,091
Debt Service										
Existing Debt P&I	$377,105	$374,923	$377,472	$369,818	$348,304	$350,264	$292,943	$291,419	$295,628	$254,407
New (2026-2035) Debt Service P&I	$0	$16,000	$12,000	$12,000	$12,000	$12,000	$46,125	$44,375	$42,625	$40,875
Total Debt Service	$377,105	$390,923	$389,472	$381,818	$360,304	$362,264	$339,068	$335,794	$338,253	$295,282
Transfer In (Out)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous/Amortization of Debt Issuance	37,476	37,476	37,476	37,476	37,476	37,476	37,476	37,476	37,476	37,476
Less: Capital Improvements	$228,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Cash Flow	**($82,008)**	**$119,849**	**$109,188**	**$133,886**	**$141,997**	**$157,318**	**$166,368**	**$187,094**	**$175,913**	**$237,284**
Restricted and Unrestricted Cash Balance:										
Balance at first of year	$303,154	$221,146	$340,995	$450,183	$584,069	$726,066	$883,384	$1,049,752	$1,236,846	$1,412,759
Net Annual Cash Flow Addition/(subtraction)	-$82,008	$119,849	$109,188	$133,886	$141,997	$157,318	$166,368	$187,094	$175,913	$237,284
Balance at end of year	$221,146	$340,995	$450,183	$584,069	$726,066	$883,384	$1,049,752	$1,236,846	$1,412,759	$1,650,043
"All-in" Debt Coverage	1.29	1.21	1.18	1.25	1.29	1.33	1.38	1.45	1.41	1.68
PSC Days Cash on Hand	49	116	181	258	338	425	515	614	705	826

Notes:
1) Assumes no changes in customer count or usage beyond Test Year.
2) Assumes 3.00% annual inflation beyond budget year.

Legend:
Simplified Rate Case (projected eligibility)
Conventional (Full) Rate Case

Rate Comparison – By County (1)

Utility Name	County	Utility Class	Min. Qtrly Bill (5/8 " meter)	6000 GAL	12000 GAL	15000 GAL	Effective Date
Cambridge Municipal Water Utility	n	D	$66.00	$148.50	$231.00	$272.25	5/1/2024
Village of Blue Mounds Municipal Water Utility	Dane	D	$46.20	$125.40	$204.60	$244.20	2/20/2025
Village of Maple Bluff Municipal Water Utility	Dane	D	$54.00	$122.80	$191.60	$226.00	12/26/2023
Applewood Hill Water Utility	Dane	D	$45.00	$97.68	$150.36	$176.70	1/5/2019
Village of Shorewood Hills Water Utility	Dane	D	$35.82	$87.98	$140.14	$166.22	5/30/2023
Belleville Municipal Water and Sewer Utility	Dane	C	$36.00	$71.88	$107.76	$125.70	12/1/2020
Lake Mills Light And Water Department	Jefferson	C	$34.83	$70.77	$106.71	$124.68	10/1/2023
Cross Plains Water Utility	Dane	C	$30.00	$68.28	$106.56	$125.70	7/10/2024
Madison Water Utility	Dane	AB	$42.00	$69.60	$101.70	$120.00	3/1/2023
Waterloo Water And Light Commission	Jefferson	C	$38.88	$68.70	$98.52	$113.43	9/1/2023
Deerfield Water Utility	Dane	C	$36.00	$66.90	$97.80	$113.25	9/28/2017
Watertown Water Department	Jefferson	AB	$27.00	$62.28	$97.56	$115.20	8/2/2025
Windsor Water Utility	Dane	C	$45.30	$70.56	$95.82	$108.45	3/21/2025
Village of Black Earth Water Utility	Dane	D	$36.00	$65.58	$95.16	$109.95	8/15/2019
Cottage Grove Water and Sewer Utility	Dane	C	$34.80	$63.66	$92.52	$107.82	4/1/2024
Monona Water Utility	Dane	C	$33.00	$58.08	$86.91	$101.70	7/1/2021
Jefferson Water Utility	Jefferson	C	$31.59	$59.19	$86.79	$100.59	1/1/2024
Stoughton Water Utility	Dane	AB	$39.00	$60.48	$81.96	$92.70	7/1/2025
Dane Water and Sewer Utility	Dane	D	$32.40	$56.70	$81.00	$93.15	12/1/2023
Mcfarland Water and Sewer Utility	Dane	C	$36.00	$58.02	$80.04	$91.05	5/15/2024
Mazomanie Water Utility	Dane	D	$37.56	$57.42	$77.28	$87.21	4/1/2025
City of Fort Atkinson Water Utility	Jefferson	AB	$21.71	$49.23	$76.75	$90.51	7/1/2024
Marshall Water And Sewer Utility	Dane	C	$26.70	$51.60	$76.50	$88.95	7/21/2016
Edgerton Municipal Water Utility	Dane	C	$27.16	$51.40	$75.64	$87.76	12/1/2023
Brooklyn Water Utility	Dane	D	$29.76	$52.56	$75.36	$86.76	7/26/2024
Whitewater Municipal Water Utility	Jefferson	C	$29.40	$47.28	$71.16	$83.10	4/28/2023
Johnson Creek Water Utility	Jefferson	C	$37.23	$52.47	$67.71	$75.33	6/28/2024
Verona Water Utility	Dane	AB	$21.00	$41.88	$62.76	$73.20	9/16/2019
Sun Prairie Utilities	Dane	AB	$29.91	$45.51	$61.11	$68.91	1/1/2024
Mount Horeb Water And Sewer Utility	Dane	C	$22.50	$41.10	$59.70	$69.00	6/1/2016
Oregon Municipal Water And Sewer Utility	Dane	AB	$21.00	$40.08	$59.16	$68.70	10/31/2023
Westport Water Utility District	Dane	D	$24.00	$41.58	$59.16	$67.95	8/24/2013
DeForest Municipal Water Utility	Dane	C	$21.63	$39.87	$58.11	$67.23	1/1/2021
Village of Palmyra Water and Sewer Utility	Jefferson	D	$18.54	$37.20	$55.86	$65.19	12/17/2013
Waunakee Water And Light Commission	Dane	AB	$20.25	$36.15	$52.05	$60.00	12/1/2015
Fitchburg Water Utility	Dane	AB	$18.00	$32.64	$48.76	$57.19	3/16/2024
Middleton Municipal Water Utility	Dane	AB	$17.22	$32.88	$48.54	$56.37	3/15/2022
Windsor Sanitary District Number One	Dane	C	$25.38	$34.02	$42.66	$46.98	5/31/2015

Sorted by 12 kgal consumption column

Rate Structure Changes: Public Fire Protection

- CRC allows for tariff changes, and one common change is converting PFP from levy charge to water bill
- Currently charge 264,933 to tax bill
- Due to levy limits GF Expenditures > GF Revenues
  - ✓ There is a solution to reduce GF Expenditures!
  - ✓ By moving PFP to water bill it eliminates GF expenditure line item and free up about 265k to GF budget
  - ✓ Must change as a part of or within five years of an approved Conventional Rate Case

265k PFP Conversion Estimated Impact

	Average Number of Customers by Meter Size									PFP Costs $264,933.00		
Meter Size	Residential	Multifamily Residential	Commercial	Industrial	Public Authority	Non-Customers	Totals	EQ meters Ratio	Equivalent Meters	Annual Rate	Monthly Rate	Annual PFP Rev
5/8"	697	0	72	1	3		773	1	773	$ 260.58	$ 21.72	$ 201,429.34
3/4"							0	1	0	$ 260.58	$ 21.72	$ -
1"			14	2	2		18	2.5	45	$ 651.45	$ 54.29	$ 11,726.16
1 1/4"			1				1	3.7	3.7	$ 964.15	$ 80.35	$ 964.15
1 1/2"			5				5	5	25	$ 1,302.91	$ 108.58	$ 6,514.53
2"		4	4		2		10	8	80	$ 2,084.65	$ 173.72	$ 20,846.50
2 1/2"							0	12.5	0	$ 3,257.27	$ 271.44	$ -
3"			1	1	4		6	15	90	$ 3,908.72	$ 325.73	$ 23,452.32
4"							0	25	0	$ 6,514.53	$ 542.88	$ -
6"							0	50	0	$ 13,029.06	$ 1,085.76	$ -
8"							0	80	0	$ 20,846.50	$ 1,737.21	$ -
									1016.7			$ 264,933.00

Notes:
1) Currently charge on tax bill. Current PFP Mill Rate is $1.18. On an average assessed RES property of 300,000 it would cost $352.8 annually. Based on 2024 assessments and levy.
2) Non-Customers are an estimate. More information from Village needed.

- Adds a $21.72 charge to monthly RES water bill or $260.58 annually
- Currently avg. RES AV: 300k & pay $352.80 annually.

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UTILITIES

SEWER FUND

Sewer: Historical Rate Performance

Revenue Requirement Component	Description	Shown with no increase 2021	2022	2023	2024	Est 2025	Budget 2026
Cash Basis							
1	Operating and Maintenance	$806,754	$719,347	$862,268	$989,005	$989,005	$989,005
2	Debt	$28,006	$35,720	$25,773	$31,291	$432,089	$161,371
3	Cash Funded Capital	$30,037	$14,288	$32,695	$16,340	$176,660	$64,548
	Less:						
	Other Revenue	$40,737	$4,630	$4,091	$3,869	$2,780	$2,780
	Interest Income	$101	$88	$16	$98	$76	$0
	Revenue Requirement (Costs less Other Income)	$823,959	$764,637	$916,629	$1,032,669	$1,594,898	$1,212,145
	User Rates Revenue	$966,835	$976,537	$993,005	$1,008,207	$972,401	$972,401
	Rate Adequacy	$142,876	$211,900	$76,376	($24,462)	($622,497)	($239,744)
	Rate Adjustment Needed	0.00%	0.00%	0.00%	2.43%	64.02%	24.65%
Utility Basis (PSC)							
1	Operating and Maintenance	$806,754	$719,347	$862,268	$989,005	$989,005	$989,005
2	Depreciation	$213,776	$207,710	$206,559	$212,215	$212,262	$215,735
	NIRB	$5,371,629	$5,165,096	$4,960,148	$4,761,127	$4,549,119	$4,471,795
3	Typical ROI (2.5%)	$134,291	$129,127	$124,004	$119,028	$113,728	$111,795
	Less:						
	Other Revenue	$40,737	$4,630	$4,091	$3,869	$2,780	$2,780
	Interest Income	$101	$88	$16	$98	$76	$0
	Revenue Requirement (Costs less Other Income)	$1,113,983	$1,051,466	$1,188,724	$1,316,281	$1,312,140	$1,313,755
	User Rates Revenue	$966,835	$976,537	$993,005	$1,008,207	$972,401	$972,401
	Rate Adequacy	($147,148)	($74,929)	($195,719)	($308,074)	($339,739)	($341,354)
	Rate Adjustment Needed	15.22%	7.67%	19.71%	30.56%	34.94%	35.10%

^Includes recommended debt coverage at 1.4x annual debt payment

Sewer: Future Projection

	Budget	Projected								
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenues										
Total Revenues from User Rates[1]	$972,401	$1,086,767	$1,119,370	$1,119,370	$1,152,951	$1,187,540	$1,223,166	$1,259,861	$1,297,657	$1,297,657
Percent Increase to User Rates	**0.00%**	**11.76%**	**3.00%**	**0.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**	**0.00%**
Cumulative Percent Rate Increase	**0.00%**	**11.76%**	**15.11%**	**15.11%**	**18.57%**	**22.12%**	**25.79%**	**29.56%**	**33.45%**	**33.45%**
Dollar Amount Increase to Revenues		**$114,366**	**$32,603**	**$0**	**$33,581**	**$34,589**	**$35,626**	**$36,695**	**$37,796**	**$0**
Total Other Revenues	$2,780	$2,892	$2,985	$3,084	$3,120	$3,161	$3,195	$3,234	$3,280	$3,368
Total Revenues	$975,181	$1,089,659	$1,122,355	$1,122,454	$1,156,071	$1,190,700	$1,226,360	$1,263,095	$1,300,936	$1,301,025
Less: Expenses										
Operating and Maintenance	$989,005	$1,018,675	$1,049,235	$1,080,712	$1,113,134	$1,146,528	$1,180,924	$1,216,351	$1,252,842	$1,290,427
PILOT Payment	$2,200	$2,200	$2,200	$2,200	$2,200	$2,200	$2,200	$2,200	$2,200	$2,200
Net Before Debt Service and Capital Expenditures	($16,024)	$68,784	$70,919	$39,542	$40,737	$41,972	$43,237	$44,543	$45,894	$8,398
Debt Service										
Existing Debt P&I	$161,371	$23,990	$23,383	$17,835	$17,348	$21,760	$21,070	$20,360	$0	$0
New (2026-2035) Debt Service P&I	$0	$19,000	$19,125	$18,875	$18,625	$18,375	$18,125	$17,875	$22,500	$36,625
Total Debt Service	$161,371	$42,990	$42,508	$36,710	$35,973	$40,135	$39,195	$38,235	$22,500	$36,625
Transfer In (Out)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Less: Capital Improvements	$273,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Issued/Grants/Aid	$273,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Cash Flow	**($177,395)**	**$25,794**	**$28,412**	**$2,832**	**$4,765**	**$1,837**	**$4,042**	**$6,308**	**$23,394**	**($28,227)**
Restricted and Unrestricted Cash Balance:										
Balance at first of year	$211,155	$33,759	$59,553	$87,965	$90,797	$95,561	$97,399	$101,440	$107,749	$131,143
Net Annual Cash Flow Addition/(subtraction)	($177,395)	$25,794	$28,412	$2,832	$4,765	$1,837	$4,042	$6,308	$23,394	($28,227)
Balance at end of year	$33,759	$59,553	$87,965	$90,797	$95,561	$97,399	$101,440	$107,749	$131,143	$102,916
"All-in"Debt Coverage	(0.10)	1.60	1.67	1.08	1.13	1.05	1.10	1.16	2.04	0.23

Notes:
1) Assumes no changes in customer count or usage beyond Test Year.
2) Assumes 3.00% annual inflation beyond budget year.

Legend:
- Increase depicted to maintain with assumed O&M inflation
- Increase needed above inflationary adjustment

UTILITIES

STORMWATER FUND

Storm: Historical Rate Performance

Revenue Requirement Component	Description	2021	2022	2023	2024	Est 2025	Budget 2026
	Shown with no increase						
Cash Basis							
1	Operating and Maintenance	$30,757	$18,600	$32,192	$43,833	$27,927	$27,927
2	Debt	$0	$0	$0	$0	$0	$0
3	Cash Funded Capital	$80,000	$0	$22,386	$3,824	$3,824	$0
	Less:						
	Other Revenue	$813	$765	$1,408	$1,493	$1,454	$1,454
	Interest Income	$0	$0	$0	$0	$0	$0
	Revenue Requirement (Costs less Other Income)	$109,944	$17,835	$53,170	$46,164	$30,297	$26,473
	User Rates Revenue	$40,283	$42,843	$49,756	$42,593	$43,262	$43,262
	Rate Adequacy	($69,661)	$25,008	($3,414)	($3,571)	$12,965	$16,789
	Rate Adjustment Needed	172.93%	0.00%	6.86%	8.38%	0.00%	0.00%
Utility Basis (PSC)							
1	Operating and Maintenance	$30,757	$18,600	$32,192	$43,833	$27,927	$27,927
2	Depreciation	$5,736	$7,736	$8,703	$10,636	$6,474	$7,130
	NIRB	$100,374	$132,638	$152,935	$181,935	$175,461	$194,831
3	Typical ROI (2.5%)	$2,509	$3,316	$3,823	$4,548	$4,387	$4,871
	Less:						
	Other Revenue	$813	$765	$1,408	$1,493	$1,454	$1,454
	Interest Income	$0	$0	$0	$0	$0	$0
	Revenue Requirement (Costs less Other Income)	$38,189	$28,887	$43,310	$57,524	$37,334	$38,474
	User Rates Revenue	$40,283	$42,843	$49,756	$42,593	$43,262	$43,262
	Rate Adequacy	$2,094	$13,956	$6,446	($14,931)	$5,928	$4,788
	Rate Adjustment Needed	0.00%	0.00%	0.00%	35.06%	0.00%	0.00%

Storm: Future Projection

	Budget	Projected								
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Revenues										
Total Revenues from User Rates	$43,262	$43,262	$43,262	$43,262	$43,262	$43,262	$43,262	$44,560	$45,897	$45,897
Percent Increase to User Rates	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**3.00%**	**3.00%**	**0.00%**
Cumulative Percent Rate Increase	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**3.00%**	**6.09%**	**6.09%**
Dollar Amount Increase to Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,298**	**$1,337**	**$0**
Other Revenues										
Interest Income	$0	$323	$386	$426	$462	$496	$526	$553	$558	$567
Other Income	$1,454	$1,469	$1,483	$1,498	$1,513	$1,528	$1,543	$1,559	$1,574	$1,590
Total Other Revenues	$1,454	$1,792	$1,870	$1,924	$1,975	$2,024	$2,069	$2,111	$2,132	$2,158
Total Revenues	$44,716	$45,054	$45,132	$45,186	$45,237	$45,286	$45,331	$46,671	$48,029	$48,054
Less: Expenses										
Operating and Maintenance	$27,927	$28,765	$29,628	$30,517	$31,432	$32,375	$33,346	$34,347	$35,377	$36,438
PILOT Payment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Before Debt Service and Capital Expenditures	$16,789	$16,289	$15,504	$14,669	$13,805	$12,911	$11,985	$12,325	$12,652	$11,616
Debt Service										
Existing Debt P&I	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New (2026-2035) Debt Service P&I	$0	$3,667	$7,625	$7,375	$7,125	$6,875	$6,625	$11,250	$10,750	$10,250
Total Debt Service	$0	$3,667	$7,625	$7,375	$7,125	$6,875	$6,625	$11,250	$10,750	$10,250
Transfer In (Out)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Less: Capital Improvements	$53,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Debt Proceeds	$53,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Cash Flow	**$16,789**	**$12,622**	**$7,879**	**$7,294**	**$6,680**	**$6,036**	**$5,360**	**$1,075**	**$1,902**	**$1,366**
Restricted and Unrestricted Cash Balance:										
Balance at first of year	$47,849	$64,638	$77,260	$85,139	$92,433	$99,113	$105,149	$110,509	$111,583	$113,485
Net Annual Cash Flow Addition/(Subtraction)	$16,789	$12,622	$7,879	$7,294	$6,680	$6,036	$5,360	$1,075	$1,902	$1,366
Balance at end of year	$64,638	$77,260	$85,139	$92,433	$99,113	$105,149	$110,509	$111,583	$113,485	$114,851
"All-in" Debt Coverage		4.44	2.03	1.99	1.94	1.88	1.81	1.10	1.18	1.13

Notes:
1) Assumes no changes in number of ERUs beyond Test Year.
2) Assumes 3.00% annual inflation beyond budget year.

UTILITIES

RATE IMPACT

Rate Impact: Avg. Res. User

Year	Water					Sewer					Stormwater							Year
	Increase	Water Vol. Charge[1]	Water User Charge[2]	Utility Bill (Monthly)	Change Over Prior Year	Increase	Sewer Vol. Charge[3]	Sewer User Charge[3]	Utility Bill (Monthly)	Change Over Prior Year	Increase	Storm User Charge[5]	Utility Bill (Monthly)	Change Over Prior Year	Utility Bill (Annual)	Change Over Prior Year	% of MHI (93,424)	
		Tiered	Serv. + PFP				1,000 Gal	Gen Service				Per ERU						
2025		13.75	22.00	$ 70.13			15.93	31.50	$ 87.26			2.33	$ 2.33		$ 1,916.56		2.05%	2025
2026	0.00%	13.75	22.00	$ 70.13	$ -	0.00%	15.93	31.50	$ 87.26	$ -	0.00%	2.33	$ 2.33	$ -	$ 1,916.56	$ -	2.05%	2026
2027	0.00%	13.75	22.00	$ 70.13	$ -	11.76%	17.80	35.20	$ 97.52	$ 10.26	0.00%	2.33	$ 2.33	$ -	$ 2,039.71	$ 123.15	2.18%	2027
2028	0.00%	13.75	22.00	$ 70.13	$ -	3.00%	18.34	36.26	$ 100.44	$ 2.93	0.00%	2.33	$ 2.33	$ -	$ 2,074.81	$ 35.11	2.22%	2028
2029	3.00%	14.16	22.66	$ 72.23	$ 2.10	0.00%	18.34	36.26	$ 100.44	$ -	0.00%	2.33	$ 2.33	$ -	$ 2,100.06	$ 25.25	2.25%	2029
2030	0.00%	14.16	22.66	$ 72.23	$ -	3.00%	18.89	37.35	$ 103.46	$ 3.01	0.00%	2.33	$ 2.33	$ -	$ 2,136.22	$ 36.16	2.29%	2030
2031	3.00%	14.59	23.34	$ 74.40	$ 2.17	3.00%	19.45	38.47	$ 106.56	$ 3.10	0.00%	2.33	$ 2.33	$ -	$ 2,199.46	$ 63.25	2.35%	2031
2032	0.00%	14.59	23.34	$ 74.40	$ -	3.00%	20.04	39.62	$ 109.76	$ 3.20	0.00%	2.33	$ 2.33	$ -	$ 2,237.83	$ 38.36	2.40%	2032
2033	3.00%	15.02	24.04	$ 76.63	$ 2.23	3.00%	20.64	40.81	$ 113.05	$ 3.29	3.00%	2.40	$ 2.40	$ 0.07	$ 2,304.96	$ 67.13	2.47%	2033
2034	0.00%	15.02	24.04	$ 76.63	$ -	3.00%	21.26	42.04	$ 116.44	$ 3.39	3.00%	2.48	$ 2.48	$ 0.07	$ 2,346.52	$ 41.56	2.51%	2034
2035	3.00%	15.48	24.76	$ 78.93	$ 2.30	0.00%	21.26	42.04	$ 116.44	$ -	0.00%	2.48	$ 2.48	$ -	$ 2,374.11	$ 27.59	2.54%	2035
Total Change over planning period					**$ 8.80**					**$ 29.19**				**$ 0.14**		**$ 457.55**		

Notes:

1. Current water volumetric rate is $13.75per 1,000 gallons for first 8,333 gallons used each month.
2. The water user charges include a monthly service charge of $22.00. Public fire protection charge is on the levy.
3. The current Sewer volumetric rate is $15.93 per 1,000 gallons and a service charge of $31.50 for 5/8 inch meter.
4. The usage is assumed to be 3,500 Gallons per month.

Looking Ahead

- Next Steps:
  - ✓ Updates as needed to Operating & Capital
- Early 2026:
  - ✓ 2026 Preliminary Financing Planning (2026 G.O. Notes & 2026 Revenue Bonds)


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September 17, 2025

ANNUAL TAX INCREMENT DISTRICT REPORT FOR:

Village of Cambridge, WI

Tax Increment District No. 4

Prepared by:

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Casey Griffiths
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BUILDING COMMUNITIES. IT'S WHAT WE DO.

Annual Tax Increment District Report

Village of Cambridge, Wisconsin
Tax Increment District No. 4

Purpose:

State law requires municipalities with an active Tax Incremental District (TID) to electronically file an Annual Report for each TID by July 1 of each calendar year. This is a summary of that filing to be used at the annually required meeting of the standing Joint Review Board.

District Summary:

Tax Increment District No. 4 ("District") was created on June 25, 2013 as a Mixed-Use District.

The TID has an expenditure period that ends on June 25, 2028 and has a mandatory termination date of June 25, 2033. To date no amendments or extensions have been sought or granted.

Background Data:

Base Value	$10,041,000
Incremental Value (as of January 1, 2025)	$8,128,200
Year End Fund Balance (2024)*	$9,833
Projected Closure (based on current cash flow)**	2029

*Audit reflects $66,419. Open question to the auditor for potential missing expense.
**The Village expects to make additional projects costs through the end of the District's expenditure period. The projected closure year identified is based on current cash flow projections only.

Notes:

The Village provided an upfront development incentive to At Home Again in the amount of $360,000. A pay-as-you go development incentive of $250,000 was also awarded. The Village also borrowed $100,000 to fund site cleanup within TID #4.

Attachments:

- TID Boundary Map
- TID Increment & Cash Flow Projection
- State Submittal (DOR Form PE-300)


134
12
Buckingham
Unnamed
Commerce
Oxford
England
Verburg
Jefferson
Pinecrest
Main
Center
Jarlsberg
Dahlen
West Ridge
Madison
High
Ash
Dowe
Elm
River
Pleasant
Mill
North
Park
Spring
Lawn
Unnamed
Marion
Allen
Water
Townsend
Sullivan
Johnson

Village of Cambridge, Wisconsin

Tax Increment District # 4

Development Assumptions

Construction Year		Actual	Annual Total	Construction Year	
1	2013	(488,700)	(488,700)	2013	1
2	2014	(11,200)	(11,200)	2014	2
3	2015	1,186,500	1,186,500	2015	3
4	2016	3,489,200	3,489,200	2016	4
5	2017	(802,900)	(802,900)	2017	5
6	2018	(84,000)	(84,000)	2018	6
7	2019	149,500	149,500	2019	7
8	2020	441,900	441,900	2020	8
9	2021	(47,000)	(47,000)	2021	9
10	2022	2,767,700	2,767,700	2022	10
11	2023	556,800	556,800	2023	11
12	2024	970,400	970,400	2024	12
13	2025		0	2025	13
14	2026		0	2026	14
15	2027		0	2027	15
16	2028		0	2028	16
17	2029		0	2029	17
18	2030		0	2030	18
19	2031		0	2031	19
20	2032		0	2032	20
	Totals	8,128,200	8,128,200		

Notes:

EHLERS
LEADERS IN PUBLIC FINANCE

Village of Cambridge, Wisconsin

Tax Increment District # 4

Tax Increment Projection Worksheet

Type of District	Mixed Use	Base Value	10,041,000
Estimated Creation Date	June 25, 2013	Appreciation Factor	
Valuation Date	Jan 1, 2013	Estimated Base Tax Rate	$21.72
Max Life (Years)	20	Rate Adjustment Factor	
Expenditure Periods/Termination	15 / 6/25/2028		
Revenue Periods/Final Year	20 / 2034		
Extension Eligibility/Years	Yes / 3	Tax Exempt Discount Rate	N/A
Recipient District	No	Taxable Discount Rate	N/A

	Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment[1]
3	2015	1,186,500	2016		686,600	2017	$24.84	17,056
4	2016	3,489,200	2017		4,175,800	2018	$23.66	98,804
5	2017	(802,900)	2018		3,372,900	2019	$21.72	73,273
6	2018	(84,000)	2019		3,288,900	2020	$21.17	69,624
7	2019	149,500	2020		3,438,400	2021	$19.86	68,302
8	2020	441,900	2021		3,880,300	2022	$19.87	77,100
9	2021	(47,000)	2022	0	3,833,300	2023	$18.54	71,085
10	2022	2,767,700	2023	0	6,601,000	2024	$18.59	122,718
11	2023	556,800	2024	0	7,157,800	2025	$17.88	127,990
12	2024	970,400	2025	0	8,128,200	2026	$17.88	145,342
13	2025	0	2026	0	8,128,200	2027	$17.88	145,342
14	2026	0	2027	0	8,128,200	2028	$17.88	145,342
15	2027	0	2028	0	8,128,200	2029	$17.88	145,342
16	2028	0	2029	0	8,128,200	2030	$17.88	145,342
17	2029	0	2030	0	8,128,200	2031	$17.88	145,342
18	2030	0	2031	0	8,128,200	2032	$17.88	145,342
19	2031	0	2032	0	8,128,200	2033	$17.88	145,342
20	2032	0	2033	0	8,128,200	2034	$17.88	145,342
Totals		**8,128,200**		**0**			**Future Value of Increment**	**2,034,030**

Notes:

1) Actual results will vary depending on development, inflation of overall tax rates.

EHLERS PUBLIC FINANCE ADVISORS

Village of Cambridge, Wisconsin

Tax Increment District # 4

Cash Flow Projection

Year	Projected Revenues: Tax Increments[1]	Other Revenue	Debt Proceeds	Total Revenues	Expenditures: State Trust Fund Loan - At Home Again 360,000 Dated Date: 01/09/17 Principal	Rate	Interest	State Trust Fund Loan - Debris Removal 100,000 Dated Date: 01/21/15 Principal	Rate	Interest	Payment to Village of At Home Again Land ($85,000)	PAYGO At Home Again ($250,000)	Misc Expenses	Conservation and Development	Total Expenditures	Balances: Annual	Cumulative	Principal Outstanding	Year
2013				0													(13,307)		2013
2014		1		1										119,090	119,090	(119,089)	(132,396)		2014
2015	0	805	460,000	460,805										373,751	373,751	87,054	(45,342)		2015
2016	0	1,027		1,027										1,055	1,055	(28)	(45,370)		2016
2017	17,056	862		17,918								27,674	4,023		31,697	(13,779)	(59,149)	460,000	2017
2018	98,804	875		99,679	13,788	3.50%	14,844	3,830	3.50%	4,123		26,881	4,919		68,385	31,293	(27,855)	442,382	2018
2019	73,273	1,192		74,465	16,515	3.50%	12,117	4,587	3.50%	3,366	0	26,047	28,099		90,730	(16,265)	(44,120)	421,280	2019
2020	69,624	2,061		71,685	17,061	3.50%	11,571	4,739	3.50%	3,214	5,000	25,172	8,678		75,435	(3,750)	(47,870)	399,480	2020
2021	68,302	2,931		71,233	17,690	3.50%	10,942	4,914	3.50%	3,040	5,000	24,252	3,730		69,567	1,666	(46,204)	376,876	2021
2022	81,854	2,062		83,916	18,309	3.50%	10,323	5,086	3.50%	2,868	5,000	25,786	3,860		71,231	12,685	(33,519)	353,482	2022
2023	71,088	2,062		73,150	18,950	3.50%	9,682	5,264	3.50%	2,690	10,000	27,270	2,183		76,038	(2,888)	(36,408)	329,268	2023
2024	122,718	2,064		124,782	19,588	3.50%	9,044	5,441	3.50%	2,512	10,000	28,703	3,253		78,541	46,241	9,833	304,239	2024
2025	127,990			127,990	20,298	3.50%	8,334	5,638	3.50%	2,315	10,000	30,082	5,250		81,917	46,073	55,906	278,302	2025
2026	145,342			145,342	21,009	3.50%	7,623	5,836	3.50%	2,118	10,000	33,904	5,250		85,739	59,603	115,509	251,458	2026
2027	145,342			145,342	21,744	3.50%	6,888	6,040	3.50%	1,913	10,000	32,667	5,250		84,502	60,840	176,348	223,673	2027
2028	145,342			145,342	22,488	3.50%	6,143	6,247	3.50%	1,707	10,000	31,367	5,250		83,202	62,140	238,488	194,938	2028
2029	145,342			145,342	23,292	3.50%	5,340	6,470	3.50%	1,483	10,000		10,000		56,585	88,757	327,245	165,176	2029
2030	145,342			145,342	24,108	3.50%	4,524	6,697	3.50%	1,257					36,585	108,757	436,001	134,371	2030
2031	145,342			145,342	24,951	3.50%	3,681	6,931	3.50%	1,022					36,585	108,757	544,758	102,489	2031
2032	145,342			145,342	25,817	3.50%	2,815	7,171	3.50%	782					36,585	108,757	653,515	69,501	2032
2033	145,342			145,342	26,728	3.50%	1,904	7,425	3.50%	529					36,585	108,757	762,271	35,348	2033
2034	145,342			145,342	27,664	3.50%	968	7,684	3.50%	269					36,585	108,757	871,028	(0)	2034
Total	2,038,787	15,942	460,000	2,514,729	360,000		126,743	100,000		35,206	85,000	339,805	89,745	493,896	1,630,395				Total

Notes:

1. Shown with no additional increment beyond 2025 or no change in tax rate beyond 2026 PC-202.

Legend:

Year of Annual Report

Projected TID Closure

EHLERS PUBLIC FINANCE ADVISORS

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 1 – Municipality and TID

Co-muni code	Municipality		County	Due date	Report type
13111	**CAMBRIDGE**		**DANE**	**07/01/2025**	**ORIGINAL**
TID number	TID type	TID name	Creation date	Mandatory termination date	Anticipated termination date
004	**6**	**Downtown and Melster Area**	**06/25/2013**	**06/25/2033**	**N/A**

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	**$-26,408**

Section 3 – Revenue		Amount
Tax increment		$122,720
Investment income		
Debt proceeds		
Special assessments		
Shared revenue		
Sale of property		
Allocation from another TID		
TID number		
Developer guarantees		
Developer name		
Transfer from other funds		
Source		
Grants		
Source		
Other revenue		
Source	Personal Property Aid	$1,166
Source	Exempt Computer Aid	$896
Total Revenue (deposits)		**$124,782**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 4 – Expenditures	Amount
Capital expenditures	
Administration	
Professional services	$3,103
Interest and fiscal charges	
DOR fees	$150
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
TID number	
Developer grants	
Developer name At Home Again	$28,703
Transfer to other funds	
Fund	
Other expenditures	
Name	
Total Expenditures	**$31,956**

Section 5 – Ending Balance	Amount
TID fund balance at end of year	**$66,418**
Future costs	**$724,060**
Future revenue	**$657,642**
Surplus or deficit	**$0**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	**TID New Construction Increase**	**TID New Construction Decrease**	**Prior Year Correction**	**TID Net New Construction (NNC)**
004	$0	$0	$0	$0
005	$0	$0	$300	$300
006	$0	$0	$0	$0
Total	**$0**	**$0**	**$300**	**$300**

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	**TID Net New Construction**	**Prior Year Municipal Equalized Value**	**TID Net New Construction %**	**Prior Year Adjusted Actual Levy**	**Allowable Levy Increase Attributable to TID Net New Construction**
004	$0	$267,950,700	0.00	$1,095,508	$0
005	$300	$267,950,700	0.00	$1,095,508	$0
006	$0	$267,950,700	0.00	$1,095,508	$0
Total	**$300**	**$267,950,700**	**0.00**	**$1,095,508**	**$0**

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	**Increase per $100,000**
$0	$0

Historical Allowable Levy Increase Attributable to TID NNC						
Year	**TID**	**TID Net New Construction**	**Prior Year Municipal Equalized Value**	**TID Net New Construction %**	**Prior Year Adjusted Actual Levy**	**Allowable Levy Increase Attributable to TID Net New Construction**
2023	004	$18,400	$248,676,400	0.01	$1,065,773	$107
2023	005	$2,667,100	$248,676,400	1.07	$1,065,773	$11,404
2023	006	$0	$248,676,400	0.00	$1,065,773	$0
2023	**Total**	**$2,685,500**	**$248,676,400**	**1.08**	**$1,065,773**	**$11,510**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 7 – Contact Information

Contact name **Lucy Peterson**	Contact title **Administrator**
Contact email **lpeterson@ci.cambridge.wi.us**	Contact phone **(608) 423-3712**

September 17, 2025

ANNUAL TAX INCREMENT DISTRICT REPORT FOR:

Village of Cambridge, WI

Tax Increment District No. 5

Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisors:

Brian Roemer
Senior Municipal Advisor
Casey Griffiths
Senior Financial Specialist

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Annual Tax Increment District Report

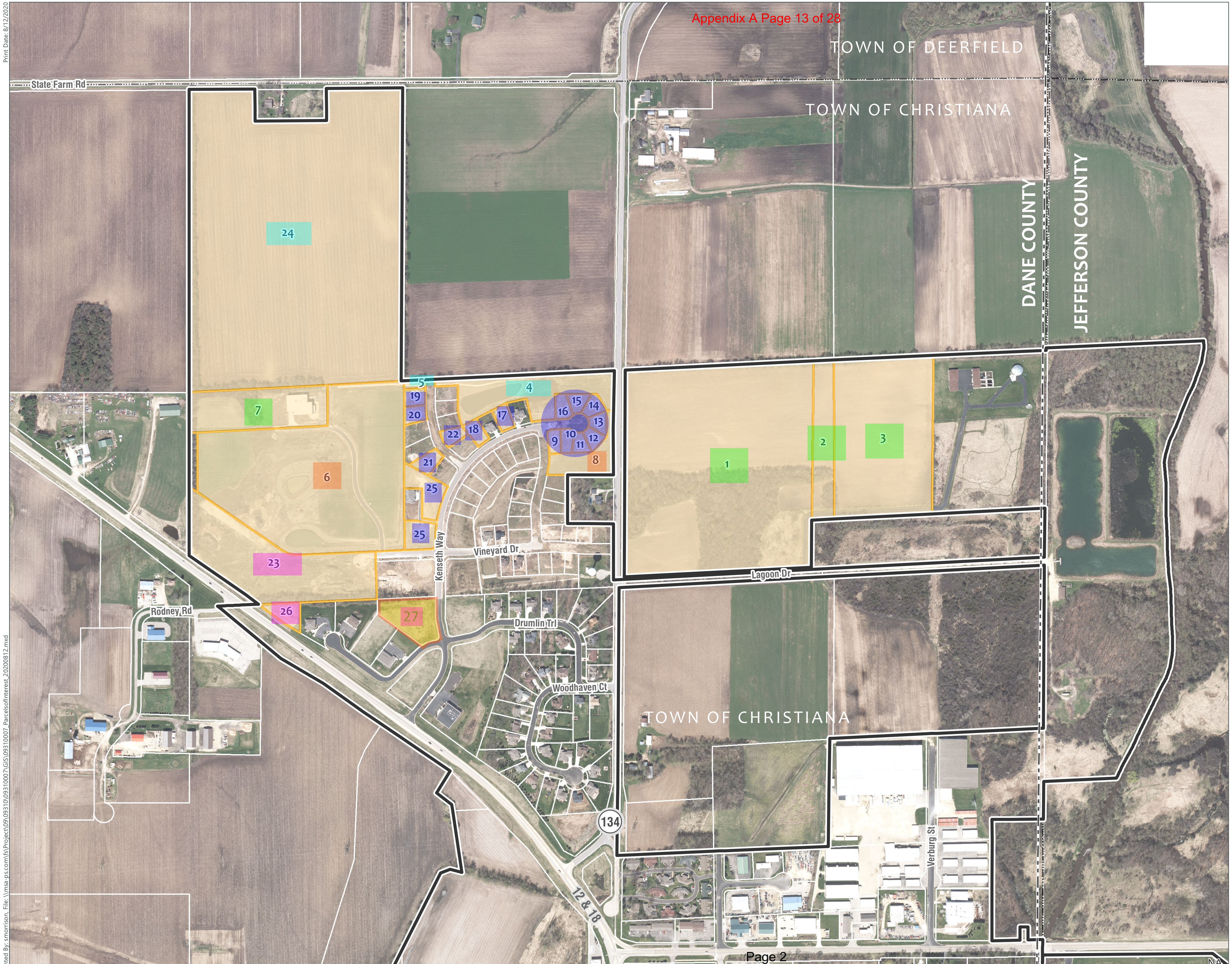
Village of Cambridge, Wisconsin
Tax Increment District No. 5

Purpose:	State law requires municipalities with an active Tax Incremental District (TID) to electronically file an Annual Report for each TID by July 1 of each calendar year. This is a summary of that filing to be used at the annually required meeting of the standing Joint Review Board.
District Summary:	Tax Increment District No. 5 ("District") was created on September 22, 2020 as a Mixed-Use District. The TID has an expenditure period that ends on September 22, 2035 and has a mandatory termination date of September 22, 2040. To date no amendments or extensions have been sought or granted.
Background Data:	Base Value: $3,007,200 Incremental Value (as of January 1, 2025): $18,503,900 Year End Fund Balance (2024): $649,205 Projected Closure (based on current cash flow*): 2030 * The Village expects to make additional projects costs through the end of the District's expenditure period. The projected closure year identified is based on current cash flow projections only.
Notes:	TID #5 is a relatively new TID. Initial cash flow projects mimic project plan expectations that can be paid for from future projections.
Joint Review Board Action:	Resolution acknowledging filing of Annual TID Report and compliance with annual meeting requirements.
Attachments:	• TID Boundary Map • TID Increment & Cash Flow Projection (Detail) • State Submittal (DOR Form PE-300)

Cambridge Area Development

Village of Cambridge Land Development

Village of Cambridge
Dane & Jefferson Counties, WI



Parcel of Interest

Municipal Boundary

Village of Cambridge

Zoning:

Industrial

Other/Vacant

Commercial/Mixed

Agriculture

Residential

Data Sources:
Parcels: Dane Co (2020)
Municipal Boundaries: Dane & Jefferson Co (2020)
Aerial: Dane Co (2017 6in)

MSA

0 250 500 Feet

N

Print Date: 8/12/2020

Village of Cambridge, Wisconsin

Tax Increment District # 5

Tax Increment Projection Worksheet

Type of District	Mixed Use	Base Value	2,727,400
District Creation Date	September 22, 2020	Appreciation Factor	0.00%
Valuation Date	Jan 1, 2020	Base Tax Rate	$21.72
Max Life (Years)	20	Rate Adjustment Factor	0.00%
Expenditure Period/Termination	15 / 9/22/2035		
Revenue Periods/Final Year	20 / 2041		
Extension Eligibility/Years	Yes / 3	Tax Exempt Discount Rate	2.20%
Eligible Recipient District	No	Taxable Discount Rate	3.70%

	Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment[1]
1	**2020**	**229,200**	**2021**	**0**	**229,200**	**2022**	**$19.87**	**4,554**
2	**2021**	**4,934,100**	**2022**	**0**	**5,163,300**	**2023**	**$18.54**	**95,748**
3	**2022**	**2,975,700**	**2023**	**0**	**8,139,000**	**2024**	**$18.59**	**151,311**
4	**2023**	**824,400**	**2024**	**0**	**8,963,400**	**2025**	**$17.88**	**160,276**
5	**2024**	**9,540,500**	**2025**	**0**	**18,503,900**	2026	$17.88	**330,872**
6	2025		2026	0	18,503,900	2027	$17.88	**330,872**
7	2026		2027	0	18,503,900	2028	$17.88	**330,872**
8	2027		2028	0	18,503,900	2029	$17.88	**330,872**
9	2028		2029	0	18,503,900	2030	$17.88	**330,872**
10	2029		2030	0	18,503,900	2031	$17.88	**330,872**
11	2030		2031	0	18,503,900	2032	$17.88	**330,872**
12	2031		2032	0	18,503,900	2033	$17.88	**330,872**
13	2032		2033	0	18,503,900	2034	$17.88	**330,872**
14	2033		2034	0	18,503,900	2035	$17.88	**330,872**
15	2034		2035	0	18,503,900	2036	$17.88	**330,872**
16	2035		2036	0	18,503,900	2037	$17.88	**330,872**
17	2036		2037	0	18,503,900	2038	$17.88	**330,872**
18	2037		2038	0	18,503,900	2039	$17.88	**330,872**
19	2038		2039	0	18,503,900	2040	$17.88	**330,872**
20	2039		2040	0	18,503,900	2041	$17.88	**330,872**
Totals		**18,503,900**		**0**			**Future Value of Increment**	**5,705,839**
								1,795,777

Notes:

1) Actual results will vary depending on development, inflation of overall tax rates.

4) 100% of the Village taxes collected

EHLERS PUBLIC FINANCE ADVISORS

Village of Cambridge, Wisconsin

Tax Increment District # 5

Cash Flow Projection

Year	Projected Revenues: Tax Increments	Projected Revenues: Interest Earnings/ (Cost)	Projected Revenues: Debt Proceeds	Projected Revenues: Total Revenues	Expenditures: 2024 WRB (TID 5 Portion) 400,000, Dated Date: 07/10/24 — Prin. (5/1)	Rate	Interest	Expenditures: PROPOSED G.O. Notes 885,000, Dated Date: 06/27/26 — Prin. (4/1)	Est. Rate[1]	Interest	Project Costs & COI	Professional Services (recurring)[2]	Admin. (recurring)[3]	Total Expenditures	Balances: Annual	Balances: Cumulative	Balances: Principal Outstanding	Year
2021				**0**									**1,190**	**1,190**	**(1,190)**	**409,002**	**0**	**2021**
2022	**0**			**0**									**2,269**	**2,269**	**(2,269)**	**406,733**	**0**	**2022**
2023	**95,747**			**95,747**									**2,183**	**2,183**	**93,564**	**500,297**	**0**	**2023**
2024	**151,311**		400,000	**551,311**							400,000		**2,403**	**402,403**	**148,908**	**649,205**	400,000	2024
2025	160,276	1,623		161,899	12,148	2.255%	20,484					2,500	2,225	37,358	124,542	773,746	1,272,852	2025
2026	330,872	1,934	885,000	1,217,806	12,598	2.255%	19,841		5.50%	48,675	1,490,200	2,500	2,225	1,576,039	(358,233)	415,513	1,260,253	2026
2027	330,872	1,039		331,911	13,498	2.26%	19,162	100,000	5.50%	45,925	25,000	2,500	2,225	208,311	123,600	539,114	1,146,755	2027
2028	330,872	1,348		332,220	14,398	2.26%	18,437	125,000	5.50%	39,738		2,500	2,225	202,298	129,922	669,036	1,007,357	2028
2029	330,872	1,673		332,544	15,298	2.26%	17,665	130,000	5.50%	32,725		2,500	2,225	200,413	132,132	801,167	862,058	2029
2030	330,872	2,003		332,875	332,058	2.26%	16,846	530,000	5.50%	14,575		2,500	2,225	898,204	(565,330)	235,837	0	2030
2031	330,872	590		331,461	0	2.26%	15,980	0	5.50%	0		2,500	2,225	20,705	310,756	546,594	0	2031
2032	330,872	1,366		332,238	0	2.26%	15,068	0	5.50%	0		2,500	2,225	19,793	312,446	859,039	0	2032
2033	330,872	2,148		333,019	0	2.26%	14,108	0	5.50%	0		2,500	2,225	18,833	314,186	1,173,225	0	2033
2034	330,872	2,933		333,805	0	2.26%	13,091	0	5.50%	0		2,500	2,225	17,816	315,989	1,489,214	0	2034
2035	330,872	3,723		334,595	0	2.26%	12,014	0	5.50%	0		2,500	2,225	16,739	317,855	1,807,070	0	2035
2036	330,872	4,518		335,390	0	2.26%	10,880	0	5.50%	0		2,500	2,225	15,605	319,785	2,126,855	0	2036
2037	330,872	5,317		336,189	0	2.26%	9,675	0	5.50%	0		2,500	2,225	14,400	321,789	2,448,644	0	2037
2038	330,872	6,122		336,993	0	2.26%	8,400	0	5.50%	0		2,500	2,225	13,125	323,869	2,772,513	0	2038
2039	330,872	6,931		337,803	0	2.26%	7,054	0	5.50%	0		10,000	2,225	19,279	318,524	3,091,037	0	2039
2040	330,872	7,728		338,599	0	2.26%	5,639	0	5.50%	0				5,639	332,961	3,423,998	0	2040
2041	330,872	8,560		339,432	0	2.26%	4,141	0	5.50%	0				4,141	335,291	3,759,288	0	2041
Total	5,701,283	59,555	1,285,000	7,045,838	400,000		228,484	885,000		181,638	1,915,200	45,000	43,645	3,698,967				Total

Notes:
1) Assumes WI NR GO BQ 2025 sale + 50 bps
2) Includes annual reporting services from Municipal Advisor and Auditor.
3) Includes annual DOR fees and Village staff labor.
4) Additional project costs remaining from Original Project plan which could change projected closure date.

Legend:
Projected TID Closure
Last Year of actual

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 1 – Municipality and TID					
Co-muni code 13111	Municipality CAMBRIDGE		County DANE	Due date 07/01/2025	Report type ORIGINAL
TID number 005	TID type 6	TID name Dancing Goat	Creation date 09/22/2020	Mandatory termination date 09/22/2040	Anticipated termination date N/A

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	$500,297

Section 3 – Revenue	Amount
Tax increment	$151,305
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	
Total Revenue (deposits)	$151,305

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 4 – Expenditures	Amount
Capital expenditures	$2,253
Administration	
Professional services	
Interest and fiscal charges	
DOR fees	$150
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
TID number	
Developer grants	
Developer name N/A	$0
Transfer to other funds	
Fund	
Other expenditures	
Name	
Total Expenditures	**$2,403**

Section 5 – Ending Balance	Amount
TID fund balance at end of year	**$649,199**
Future costs	**$5,674,537**
Future revenue	**$5,025,338**
Surplus or deficit	**$0**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
004	$0	$0	$0	$0
005	$0	$0	$300	$300
006	$0	$0	$0	$0
Total	**$0**	**$0**	**$300**	**$300**

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
004	$0	$267,950,700	0.00	$1,095,508	$0
005	$300	$267,950,700	0.00	$1,095,508	$0
006	$0	$267,950,700	0.00	$1,095,508	$0
Total	**$300**	**$267,950,700**	**0.00**	**$1,095,508**	**$0**

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per $100,000
$0	$0

Historical Allowable Levy Increase Attributable to TID NNC						
Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	004	$18,400	$248,676,400	0.01	$1,065,773	$107
2023	005	$2,667,100	$248,676,400	1.07	$1,065,773	$11,404
2023	006	$0	$248,676,400	0.00	$1,065,773	$0
2023	**Total**	**$2,685,500**	**$248,676,400**	**1.08**	**$1,065,773**	**$11,510**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 7 – Contact Information

Contact name **Lucy Peterson**	Contact title **Administrator**
Contact email **lpeterson@ci.cambridge.wi.us**	Contact phone **(608) 423-3712**

September 17, 2025

ANNUAL TAX INCREMENT DISTRICT REPORT FOR:

Village of Cambridge, WI

Tax Increment District No. 6

EHLERS
PUBLIC FINANCE ADVISORS

Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisors:

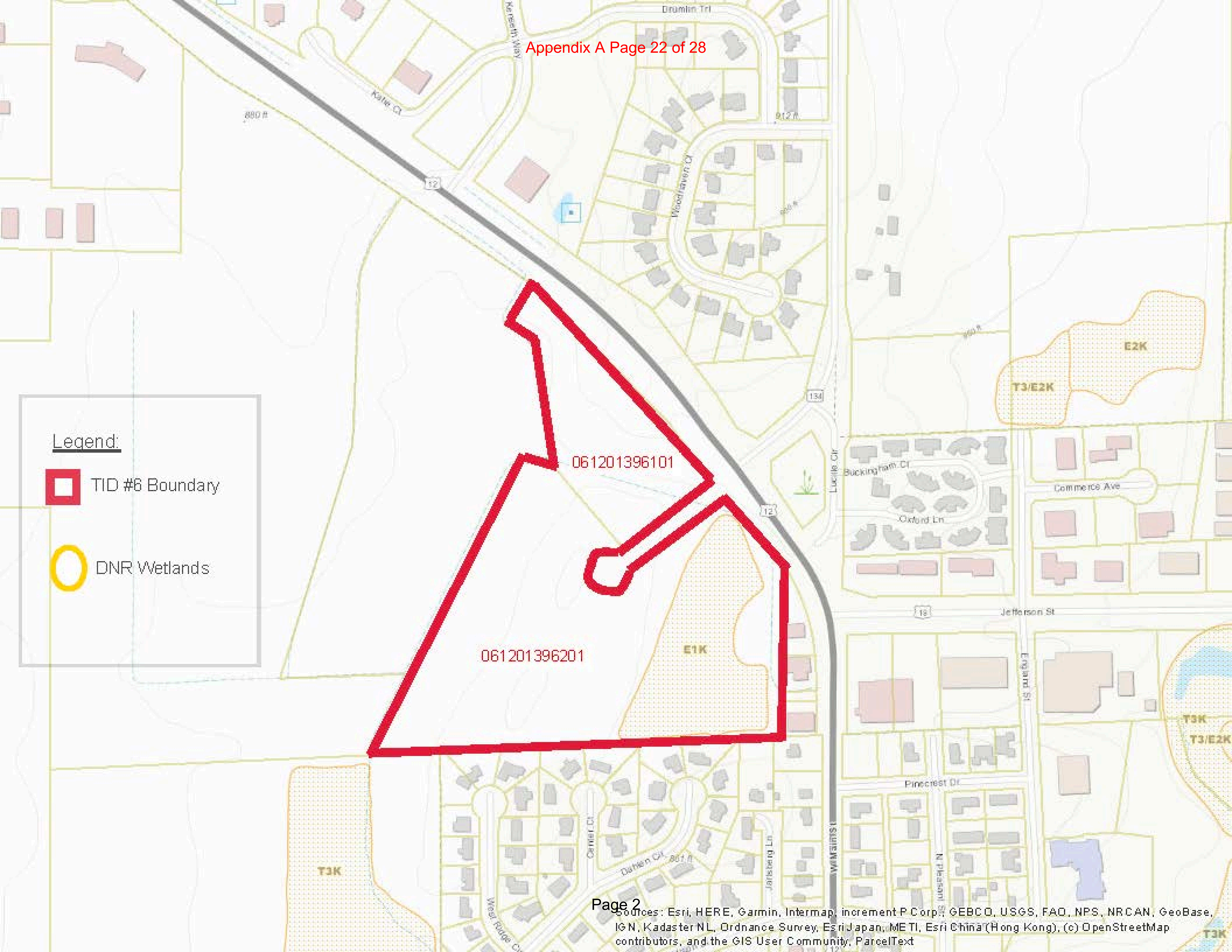
Brian Roemer
Senior Municipal Advisor
Casey Griffiths
Senior Financial Specialist

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Annual Tax Increment District Report

Village of Cambridge, Wisconsin
Tax Increment District No. 6

Purpose:	State law requires municipalities with an active Tax Incremental District (TID) to electronically file an Annual Report for each TID by July 1 of each calendar year. This is a summary of that filing to be used at the annually required meeting of the standing Joint Review Board.
District Summary:	Tax Increment District No. 6 ("District") was created on June 28, 2022 as a Mixed-Use District. The TID has an expenditure period that ends on June 28, 2037 and has a mandatory termination date of June 28, 2042. To date no amendments or extensions have been sought or granted.
Background Data:	Base Value: $60,700 Incremental Value (as of January 1, 2025): $3,396,500 Year End Fund Balance (2024): $(110,983) Projected Closure (based on current cash flow*): 2036 * The Village expects to make additional projects costs through the end of the District's expenditure period. The projected closure year identified is based on current cash flow projections only.
Notes:	TID #6 is a relatively new TID. Initial cash flow projects mimic project plan expectations that can be paid for from future projections.
Joint Review Board Action:	Resolution acknowledging filing of Annual TID Report and compliance with annual meeting requirements.
Attachments:	• TID Boundary Map • TID Increment & Cash Flow Projection (Detail) • State Submittal (DOR Form PE-300)


Legend:
TID #6 Boundary
DNR Wetlands
061201396101
061201396201
E1K
E2K
T3/E2K
T3K
Drumlin Trl
Kenneth Way
Kate Ct
Woodhaven Ct
Buckingham Ct
Oxford Ln
Lucille Cir
Commerce Ave
Jefferson St
England St
Pinecrest Dr
W Main St
N Pleasant St
Jarlsberg Ln
Dahlen Cir
Center Ct
West Ridge Ct
Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community, ParcelText

Village of Cambridge, Wisconsin

Tax Increment District #6

Table 4: Tax Increment Projection Worksheet

Type of District	Mixed Use	Base Value	60,700
District Creation Date	June 28, 2022	Appreciation Factor	0.00%
Valuation Date	Jan 1, 2022	Base Tax Rate	$19.86
Max Life (Years)	20	Rate Adjustment Factor	
Expenditure Period/Termination	15 / 6/28/2037		
Revenue Periods/Final Year	20 / 2043		
Extension Eligibility/Years	Yes / 3	Tax Exempt Discount Rate	2.00%
Eligible Recipient District	No	Taxable Discount Rate	3.50%

	Construction Year	Value Added	Valuation Year	Inflation Increment	Total Increment	Revenue Year	Tax Rate	Tax Increment
1	**2022**	**1,300**	**2023**	**0**	**1,300**	**2024**	**$15.84**	**21**
2	**2023**	**11,800**	**2024**	**0**	**13,100**	**2025**	**$15.28**	**200**
3	**2024**	**3,383,400**	**2025**	**0**	**3,396,500**	**2026**	$15.28	**51,907**
4	2025	3,200,000	2026	0	6,596,500	2027	$15.28	**100,811**
5	2026	3,200,000	2027	0	9,796,500	2028	$15.28	**149,716**
6	2027	3,200,000	2028	0	12,996,500	2029	$15.28	**198,620**
7	2028	3,200,000	2029	0	16,196,500	2030	$15.28	**247,524**
8	2029	3,200,000	2030	0	19,396,500	2031	$15.28	**296,428**
9	2030	0	2031	0	19,396,500	2032	$15.28	**296,428**
10	2031	0	2032	0	19,396,500	2033	$15.28	**296,428**
11	2032	0	2033	0	19,396,500	2034	$15.28	**296,428**
12	2033	0	2034	0	19,396,500	2035	$15.28	**296,428**
13	2034	0	2035	0	19,396,500	2036	$15.28	**296,428**
14	2035	0	2036	0	19,396,500	2037	$15.28	**296,428**
15	2036	0	2037	0	19,396,500	2038	$15.28	**296,428**
16	2037	0	2038	0	19,396,500	2039	$15.28	**296,428**
17	2038	0	2039	0	19,396,500	2040	$15.28	**296,428**
18	2039	0	2040	0	19,396,500	2041	$15.28	**296,428**
19	2040	0	2041	0	19,396,500	2042	$15.28	**296,428**
20	2041	0	2042	0	19,396,500	2043	$15.28	**296,428**
	Totals	**19,396,500**		**0**			**Future Value of Increment**	**4,602,364**

Notes:

1) Actual results will vary depending on development, inflation of overall tax rates.

Legend:

Last YR Actual

EHLERS PUBLIC FINANCE ADVISORS

9/13/2025

Village of Cambridge, Wisconsin

Tax Increment District #6

Table 5: Cash Flow Projection

	Projected Revenues		Expenditures								Balances			
			MRO[2] 1,100,000			2024 GO Bonds (TID #6 Portion) 400,000								
			Dated Date:	*Dev. Agrmt. Date*		Dated Date:	07/10/24							
Year	Tax Increments	Total Revenues	Prin (10/1)	Est. Rate	Interest	Prin (4/1)	Est. Rate	Interest	Admin.	Total Expenditures	Annual	Cumulative	Principal Outstanding	Year
2022		**0**							**32,864**	**32,864**	**(32,864)**	**(32,864)**	**1,100,000**	**2022**
2023		**0**							**65,079**	**65,079**	**(65,079)**	**(97,943)**	**1,100,000**	**2023**
2024	**21**	**21**							**13,061**	**13,061**	**(13,040)**	**(110,983)**	**1,500,000**	2024
2025	200	200				12,148	2.255%	20,484	13,061	45,694	(45,493)	(156,477)	1,487,852	2025
2026	51,907	51,907				12,598	2.255%	19,841	13,061	45,500	6,407	(150,070)	1,475,253	2026
2027	100,811	100,811	0	6.00%	66,000	13,498	2.255%	19,162	13,061	111,722	(10,910)	(160,980)	1,461,755	2027
2028	149,716	149,716	0	6.00%	66,000	14,398	2.255%	18,437	13,061	111,896	37,819	(123,160)	1,447,357	2028
2029	198,620	198,620	0	6.00%	66,000	15,298	2.255%	17,665	13,061	112,024	86,596	(36,565)	1,432,058	2029
2030	247,524	247,524	98,855	6.00%	66,000	16,198	2.255%	16,846	13,061	210,959	36,565	0	1,317,006	2030
2031	296,428	296,428	190,220	6.00%	60,069	17,098	2.255%	15,980	13,061	296,428	0	0	1,109,688	2031
2032	296,428	296,428	201,646	6.00%	48,656	17,998	2.255%	15,068	13,061	296,428	0	0	890,044	2032
2033	296,428	296,428	213,804	6.00%	36,557	18,898	2.255%	14,108	13,061	296,428	0	0	657,342	2033
2034	296,428	296,428	226,301	6.00%	23,728	20,247	2.255%	13,091	13,061	296,428	0	0	410,794	2034
2035	296,428	296,428	169,174	6.00%	10,150	21,147	2.255%	12,014	13,061	225,547	70,881	70,881	220,472	2035
2036	296,428	296,428				220,472	2.255%	10,880	30,000	261,352	35,076	105,957	0	2036
2037	296,428	296,428				0	2.255%			0	296,428	402,385	0	2037
2038	296,428	296,428				0	2.255%			0	296,428	698,813	0	2038
2039	296,428	296,428				0	2.255%			0	296,428	995,241	0	2039
2040	296,428	296,428				0	2.255%			0	296,428	1,291,669	0	2040
2041	296,428	296,428				0	2.255%			0	296,428	1,588,097	0	2041
2042	296,428	296,428				0	2.255%			0	296,428	1,884,525	0	2042
2043	296,428	296,428				0	2.255%			0	296,428	2,180,954	0	2043
Total	4,602,364	4,602,364	1,100,000		443,160	400,000		193,576	284,675	2,421,411				Total

Notes:

1) Additional projects can be added but feasibility should depend on the Village's ability to finance the projects (i.e. outstanding GO Debt Capacity) and availabile future increment to repay debt service.
2) Assumes all parameters of development agreement are met.

Legend:

Projected TID Closure

If required as district remains open.

Expenditure Period ends.

EHLERS
PUBLIC FINANCE ADVISORS

9/13/2025

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 1 – Municipality and TID					
Co-muni code 13111	Municipality CAMBRIDGE		County DANE	Due date 07/01/2025	Report type ORIGINAL
TID number 006	TID type 6	TID name	Creation date 06/28/2022	Mandatory termination date 06/28/2042	Anticipated termination date N/A

Section 2 – Beginning Balance	Amount
TID fund balance at beginning of year	**$-97,943**

Section 3 – Revenue	Amount
Tax increment	$27
Investment income	
Debt proceeds	
Special assessments	
Shared revenue	
Sale of property	
Allocation from another TID	
TID number	
Developer guarantees	
Developer name	
Transfer from other funds	
Source	
Grants	
Source	
Other revenue	
Source	
Total Revenue (deposits)	**$27**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 4 – Expenditures	Amount
Capital expenditures	
Administration	
Professional services	$12,912
Interest and fiscal charges	
DOR fees	$150
Discount on long-term debt	
Debt issuance costs	
Principal on long-term debt	
Environmental costs	
Real property assembly costs	
Allocation to another TID	
TID number	
Developer grants	
Developer name N/A	$0
Transfer to other funds	
Fund	
Other expenditures	
Name	
Total Expenditures	**$13,062**

Section 5 – Ending Balance	Amount
TID fund balance at end of year	**$-110,978**
Future costs	**$1,935,159**
Future revenue	**$2,046,137**
Surplus or deficit	**$0**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 6 – TID New Construction

Current Year TID New Construction Values				
TID	TID New Construction Increase	TID New Construction Decrease	Prior Year Correction	TID Net New Construction (NNC)
004	$0	$0	$0	$0
005	$0	$0	$300	$300
006	$0	$0	$0	$0
Total	**$0**	**$0**	**$300**	**$300**

Current Year Allowable Levy Increase Attributable to TID NNC					
TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
004	$0	$267,950,700	0.00	$1,095,508	$0
005	$300	$267,950,700	0.00	$1,095,508	$0
006	$0	$267,950,700	0.00	$1,095,508	$0
Total	**$300**	**$267,950,700**	**0.00**	**$1,095,508**	**$0**

Current Year Actual TID NNC Impact to Municipal Levy	
Levy Increase Attributable to TID Net New Construction	Increase per $100,000
$0	$0

Historical Allowable Levy Increase Attributable to TID NNC						
Year	TID	TID Net New Construction	Prior Year Municipal Equalized Value	TID Net New Construction %	Prior Year Adjusted Actual Levy	Allowable Levy Increase Attributable to TID Net New Construction
2023	004	$18,400	$248,676,400	0.01	$1,065,773	$107
2023	005	$2,667,100	$248,676,400	1.07	$1,065,773	$11,404
2023	006	$0	$248,676,400	0.00	$1,065,773	$0
2023	**Total**	**$2,685,500**	**$248,676,400**	**1.08**	**$1,065,773**	**$11,510**

Form PE-300	TID Annual Report	2024 WI Dept of Revenue

Section 7 – Contact Information

Contact name **Lucy Peterson**	Contact title **Administrator**
Contact email **lpeterson@ci.cambridge.wi.us**	Contact phone **(608) 423-3712**

Village of Cambridge
Mailbox Replacement Policy

The Village of Cambridge's Department of Public Works snowplow operators use a great deal of care when plowing village roads under sometimes very difficult conditions. However, accidents can happen, and mailboxes may be damaged.

To ensure that the guidelines surrounding reimbursement for damaged mailboxes are clear, the following policy has been established:

General Guidelines:

Upon written, telephone or email notification by the property owner within one (1) week of alleged damage, the Village will conduct an investigation of the alleged damage. The investigation will be conducted by the Director of Public Works or their designee.

Should the Director of Public Works or their designee determine that the damage was due to the improper installation or other defects as described in "A" below, the Village of Cambridge will not be responsible for damage, and repair or replacement will be entirely at the property owner's expense and responsibility. Should the Director of Public works or their designee determine that the mailbox was properly installed and not otherwise defective as described in "A" below, but Village equipment actually made contact and damaged the mailbox nonetheless; the Village will repair/replace the mailbox, at the Village's discretion, at a cost not to exceed $75.00.

A) The Village is **not** be responsible for damage to mailboxes that are determined to have been improperly installed (boxes and/or posts that do not follow USPS street setback, size and construction standards), have deteriorated posts and/or mounting material, or were not physically struck by Village equipment.

B) The Village shall **not** replace decorative mailboxes or posts of any kind. Should the investigation determine that Village equipment damaged a properly installed decorative mailbox, the property owner shall present a receipt to the Village Office in order to receive reimbursement, not to exceed $75.00.

C) Should the property owner dispute the findings of the Director of Public Works or their designee, they may request the matter be placed on the agenda for the next Village Board meeting for discussion.

D) As a service to our residents, if damage is deemed the Village's responsibility, public works personnel may install a temporary mailbox if the existing mailbox is deemed unusable, if conditions do not allow for the timely installation of a permanent replacement mailbox. The temporary mailbox may remain until the permanent mailbox is installed, not to exceed four (4) months and shall be returned to the Department of Public Works after its removal.

Last Reviewed/Revised: September 2025

Village of Cambridge

Snow and Ice Removal Policy

The Village of Cambridge's Department of Public Works is proud to offer snow and ice removal services for publicly maintained roads and sidewalks.

Snow and ice removal is a critical public service, keeping roads safe and passable for residents, visitors, and rescue vehicles during winter storms.

To ensure clarity for residents regarding the Village's policies on snow and ice removal, the following policy has been established:

General Procedures:

The list below of basic snow plowing procedures is **not** a mandatory plan of operation, but a suggested plan for managing snow removal in the Village of Cambridge. Each storm occasion and developing conditions require consideration of removal methods and tools for salting and plowing.

The final decision on how each storm will be handled is at the discretion of the Director of Public works and Village Administrator.

Basic Snow Plowing Procedures

Precipitation Type	Amount / Accumulation	Procedure
Ice Storm; Freezing Rain	Any	Salt all streets before ice can adhere to roadway
Snow Flurries	Trace to 1"	**Will not plow**. *May* salt intersections, hills, curves, schools
Snow	1-2"	**May** start plowing, salt intersections, hills, curves, schools
Snow	2-5"	Will plow to maintain all streets on normal plow route. Will salt intersections, hills, curves, schools
Snow	6"+	Will plow to maintain all streets on normal plow route with priority given to emergency vehicle access and driving lanes for arterials. Will salt intersections, hills, curves, schools

Note: A snow emergency may be declared by the Director of Public Works or Village Board if a storm impedes travel or is expected to impede travel per Village Code 10.24.020.

Last Reviewed/Revised: September 2025

Village of Cambridge

Fall Leaf Pick-up Policy

The Village of Cambridge's Department of Public Works is proud to offer leaf pick-up services to residents in the fall.

To ensure that this service is utilized properly by customers, the following policy has been established:

General Guidelines:

Leaf pick-up is scheduled each year from **Nov. 1st through Nov. 30th** (*Note that the exact start and end dates may change due to inclement weather or as time allows*).

Village of Cambridge residents are encouraged to mow and mulch their leaves into their lawn, as mulched leaf litter is a good addition to improve the health of your lawn.

For those who do not wish to mow/mulch their leaves, the Village will pick up leaves that are raked onto the **terrace**, not the gutter or road. Residents must keep leaves on the terrace (between the sidewalk and curb) to avoid storm water impacts and water quality degradation.

Public Works crews will make as many leaf pick-up rounds of the Village as time allows until the end of November. In addition, the Village will pick up garden waste that is placed at curbside during these rounds.

During scheduled leaf pick-up dates, the Village's compost site will be open Tuesday-Thursday 8AM-2PM and all-day Friday-Saturday, for leaf/brush drop off. The site is closed Sunday-Monday.

Leaf Collection Dos:

- **Do**: Put leaves on the terrace
- **Do**: Separate leaves from compost and brush
- **Do**: Put compost in containers less than 30lbs, or on a tarp
- **Do**: Cut brush into manageable lengths, then pile these lengths parallel to the curb

Leaf Collection Do Nots:

- **Do not**: Put leaves in the road or in the gutter
- **Do not**: Put out grass clippings, dirt, sod or stones
- **Do not**: Mix or hide grass, compost, sod, stones or brush in with leaves
- **Do not**: Place leaves, compost or brush near obstructions (electrical poles, garbage/recycling cans, mailboxes, etc.)

The Village of Cambridge Department of Public Works hopes that this clarifies the fall leaf pickup policy and helps all Village residents to comply so that this service can continue to be provided in a safe and cost-effective manner.

Last Reviewed/Revised: September 2025

Snow/Ice Removal Priority:

Once plowing begins, streets and sidewalks will be cleared in the following priority*:

Priority	Region	Goal
1	Main Roads (Arterials)	Plowed, clear **driving lanes**
2	Secondary Roads (Collectors)	Plowed, but may have slight snow cover or ice pack
3	Low-volume Residential Roads (Locals), Dead Ends, Cul-De-Sacs	Plowed, but may have moderate snow cover or ice pack
4	Public Sidewalks and Pedestrian/Bike Trails	Plowed/cleared pavement in a walkable/rideable **lane**

Our initial goal is to restore roads to a **drivable condition** (driving lanes) first. At the discretion of the Public Works Director, plows **may** return later to plow to the curb, in order of priority.

**If a power outage, water main break, fire, police or ambulance call, or other obvious emergencies occur, it may be necessary to abandon priority and clear a route immediately for an emergency.*

Reminders

- It is the **homeowner/resident's responsibility** to clear sidewalks, the end of driveways, around fire hydrants and to ensure access to mailboxes for the mail carrier. Our plow operators will plow as close to all of these as safely possible if time allows.
- Our crews do their best to limit the amount of snow that enters driveways, sidewalks, etc., though complete prevention of this is **impossible**. If you plan to perform snow removal on your property *prior* to our snow removal, expect to return once plowing is complete to remove new snow from these locations.
- **It is unlawful to plow, shovel, deposit or blow snow onto any Village street or public parking lot per Village Code 12.36.010**
- The Village of Cambridge is not responsible for any damage caused to mailboxes that are not in compliance with USPS street setback, size and construction standards. Please refer to the Village's Mailbox Replacement Policy for further details regarding damage claims.
- Salt may not be applied when temperatures are less than 15ºF or during high winds.
- Do not place any obstacles in the streets that will prevent plow operators from plowing to the street's edge (garbage/recycling containers, basketball hoops, etc.) Drivers are not responsible for damage to items in the road that should not be there.
- For safety's sake, **do not allow children** to build snow forts or play on snowbanks at the edge of the street or in the center of cul-de-sacs.

Remember, our plow operators face multiple hazards and obstacles during every winter storm. Parked cars, garbage cans, vehicles traveling too fast or too close to plow trucks, mailboxes placed too close to the road, other plow drivers and homeowners operating in the street or depositing their snow in the street, and many more. Please **have patience and be courteous to all operators** as they navigate these many hazards, their goal is to restore service as quickly as they can, without sacrificing safety.

The Village of Cambridge Department of Public Works hopes that this clarifies the ice & snow removal policies and helps all Village residents to comply with required snow removal codes so that these services can be provided in a safe, efficient, and cost-effective manner.

Thank you for helping us keep our Village safe and traversable through Wisconsin winters!

Resolution Requesting Exemption from 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 2026, 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 will 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 Street, Room 109
Jefferson, WI 53549

Fiscal Note:

Estimated Municipal 2026 Library Appropriation $____________________

Date Passed:_______________________

Vote: _____________________________

_______________________________________ ____________________________
Authorized Signature Title of Person Signing

September 6, 2025

Village of Cambridge
PO Box 99
Cambridge, WI 53523

Village of Cambridge Board of Trustees,

The Village of Cambridge worked with local and state partners nearly twenty years ago to convert a degraded and abandoned wastewater treatment lagoon into an open space for outdoor recreation and wildlife habitat. This land was renamed the "Cambridge Fishing and Wildlife Area". Hundreds of hours and significant funds were donated by local individual and organization partners to develop plans, obtain permits, secure grant funding, coordinate local volunteers, and oversee construction and restoration. The Village of Cambridge and the Cambridge Foundation invested significant funds to restore the property and Wisconsin Department of Natural Resources Knowles-Nelson Stewardship funds were secured by Cambridge Ecologist Jay Setersten to fund the restoration. This incredible gift to Cambridge and local communities was the result of passionate commitment from many local groups and was embraced by the community as a cherished local space for fishing, hiking, and wildlife viewing. Now, the Cambridge Fishing and Wildlife Area is suffering from deferred maintenance and I appeal to the Board to take up this critical issue while there is time to rehabilitate this important local treasure. I am disappointed to see the current state of this cherished local park, and I am making an appeal to the Village of Cambridge to invest financial resources into vegetation maintenance.

As a professional Restoration Ecologist with 25 years of experience, I recently observed that native plantings installed on the property are in a state of significant decline. Aggressive and invasive plant species have been allowed to encroach and displace the native plantings as result of deferred maintenance. Invasive plant species such as Giant Reed Grass (Phragmites), Chinese Silver Grass (Miscanthus), buckthorn, sweet clover, sandbar willow, and other aggressive or invasive plants have overtaken the shoreline areas that once thrived with restored deep-rooted native plants. Native plantings were installed here to stabilize the shorelines, reduce sediment and nutrient inputs into the ponds, and create habitat for wildlife and pollinators.

The current condition of the pond shorelines is alarming, and water quality and aquatic habitat is in a state of decline. Encroachment of shallow-rooted invasive plants on and near the shorelines have destabilized the shorelines and have resulted in eroded and undermined areas. This has resulted in increased sediment and nutrient loading into the ponds, driving algae blooms and the explosive growth of nuisance aquatic plants. These dense mats of aquatic weeds near the shorelines not only make it difficult for fishing, but when these plants biodegrade in the water, they remove oxygen from the water critically important to sustain game fish and maintain a healthy aquatic ecosystem.

As a local area resident and a former Cub Scout and Boy Scout volunteer leader, I introduced dozens of young people to the Cambridge Fishing and Wildlife Area in the past decade. Earlier in the life of the project, the ponds teemed with game fish which offered opportunity for local youth to get outside and enjoy fishing. Now, with the decline in health and vigor of native emergent plantings, aquatic invertebrate habitat has been reduced, leading to a reduction in forage for game fish and near-shore habitat for fish. The fishery and aquatic conditions were once so impressive that DNR Fisheries Biologists and Limnologists collected fish and water quality data in the ponds. This partnership with DNR resource professionals has ceased to exist in recent years but could certainly be rekindled if investments were made to rehabilitate the shorelines and restore the water quality and fishery to its former state.

I have engaged with local ecological restoration professionals who stand ready to assist in getting the property back on a sustainable track. The judicious use of herbicides, timely cutting, and prescribed fire were all outlined in the original Vegetation Management Plan, developed by Jay Settersten (Settertech, Inc.) nearly twenty years ago. Very little, if any of this original maintenance plan was followed or adhered to by the Village. These local partners stand ready to assist with partial donations of their time and expertise to re-set the ecological conditions of the property.

I appeal to the Cambridge Board of Trustees to seriously consider a financial investment in this endeavor, and I am personally prepared to help lead these efforts. I am available to offer additional information and address questions from the Board. Thank you for your consideration.

Respectfully,

Clayton M. Frazer

Clay Frazer
608-416-3400
cfrazer@nativerange.net