NOTICE IS HEREBY GIVEN that the Audit & Finance Committee will meet at 6:30 PM or as soon as possible thereafter for a Meeting on Thursday, November 17, 2025, in the Amundson Community Center, 200 Spring St. to consider and act on the following:

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PROOF OF POSTING**

4. **PUBLIC COMMENT**

5. **UNFINISHED BUSINESS – ACTION REQUIRED**
   A. Discussion and Possible Action regarding the 2026 Village of Cambridge Budget
   B. Discussion and Possible Action Budget to Actual Report
   C. Discussion and Possible Action Alternative Revenue Sources
   D. Discussion and Possible Action PFP Resolution
   E. Discussion and Possible Action Wheel Tax
   F. Discussion and Possible Action Yard Waste-Leaf Pickup-Street Sweeping

7. **CORRESPONDENCE**

8. **UPDATES AND EMERGING TOPICS FOR FUTURE DISCUSSION**

9. **ADJOURNMENT**

Lucy Peterson, Administrator/Treasurer/Deputy Clerk
Posted November 15, 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.

		2024 ACTUALS	2025 BUDGET	2025 5/31/2025	2026 BUDGET
REVENUES					
Grouping	Description				
TAXES	GENERAL PROPERTY TAX	1,091,557	1,074,931	1,074,931	1,391,784
TAXES	PAYMENT IN LIEU OF TAXES	109,832	92,000	0	92,000
TAXES	DELINQUENT TAX COLLECTED	0	1,000	0	0
TAXES	INTEREST ON TAXES	2,047	0	0	0
TAXES	Other Taxes - First Dollar Crd	2,590	0	0	0
SPECIAL ASSESSMENTS	SPEC ASSESSMENTS STREETS	15,792	15,792	0	20,000
SPECIAL ASSESSMENTS	INTEREST ON SPEC. ASSESSMENTS	0	0	0	0
INTERGOVERNMENTAL REVENUES	FEDERAL AID - ARPA	0	0	0	0
INTERGOVERNMENTAL REVENUES	STATE SHARED REVENUES	119,412	122,240	0	126,255
INTERGOVERNMENTAL REVENUES	EXPENDITURE RESTRAINT PAYMENT	0	0	0	0
INTERGOVERNMENTAL REVENUES	STATE AID/FIRE INSURANCE	11,197	9,000	0	12,896
INTERGOVERNMENTAL REVENUES	EXEMPT COMPUTER AIDS	677	1,572	0	677
INTERGOVERNMENTAL REVENUES	PERSONAL PROPERTY AID	3,098	9,418	0	3,098
	GRANT REVENUE	(43,087)	0	0	0
INTERGOVERNMENTAL REVENUES	STATE AID/LOCAL STREETS	125,449	121,087	60,943	121,000
INTERGOVERNMENTAL REVENUES	STATE AID -POLICE	0	0	0	0
INTERGOVERNMENTAL REVENUES	STATE RECYCLING GRANTS	3,958	4,000	0	4,000
INTERGOVERNMENTAL REVENUES	STATE AIDS - PETROLEUM	0	4,000	0	0
INTERGOVERNMENTAL REVENUES	ELECTION GRANT FUNDS	167	0	0	0
INTERGOVERNMENTAL REVENUES	COVID-19 GRANTS	0	0	0	0
INTERGOVERNMENTAL REVENUES	PASSTHRU - EMS	0	7,000	7,000	7,000
INTERGOVERNMENTAL REVENUES	GRANTS: PLANNING	0	0	0	0
INTERGOVERNMENTAL REVENUES	CAMBRIDGE FOUNDATION	0	0	(13,879)	0
	BIKE TRAIL GRANTS	58,433	0	0	0
LICENSES AND PERMITS	LIQUOR LICENSE	8,275	8,200	7,700	8,200
LICENSES AND PERMITS	OPERATORS LICENSE	1,890	2,000	1,710	2,000
LICENSES AND PERMITS	CIGARETTE LICENSE	710	610	600	770
LICENSES AND PERMITS	OTHER BUSINESS & OCCP LICENSES	1,200	1,000	685	1,000
LICENSES AND PERMITS	DOG LICENSE	2,561	2,500	2,559	3,738
LICENSES AND PERMITS	BUILDING PERMITS	79,079	39,500	30,043	64,364
LICENSES AND PERMITS	ZONING PERMITS	700	1,000	350	1,000
LICENSES AND PERMITS	PARK IMPACT FEE	10,668	15,000	100,000	23,470
FINES, FORFEITS AND PENALTIES	COURT FINES/PENALTIES	8,701	10,000	6,272	9,156
PUBLIC CHARGES FOR SERVICES	GENERAL GOV CHARGES SPECIALS	4,316	3,000	28,414	4,751
PUBLIC CHARGES FOR SERVICES	PARK USE FEES	75	100	50	105
PUBLIC CHARGES FOR SERVICES	TWN OF OAKLAND - HWY AID	1,809	1,800		

PUBLIC CHARGES FOR SERVICES	MOWING/WEEDS/SNOW RMVAL CHARGE	1,128	1,500	0	1,055
PUBLIC CHARGES FOR SERVICES	RECYCLING REVENUES	701	500	4,951	3,000
PUBLIC CHARGES FOR SERVICES	WTR & SWR RENT TO VILLAGE	27,000	27,000	0	27,000
PUBLIC CHARGES FOR SERVICES	LIBRARY - GIFTS/DONATIONS	371	0	0	0
INTERGOVERNMENTAL CHARGES FOR SERVICES	Reimb. From Deerfield PD/Court	7,762	16,000	6,679	14,000
INTERGOVERNMENTAL CHARGES FOR SERVICES	Reim. From School for SRO	569	2,200	399	2,200
CONTRIBUTED CAPITAL	INTEREST ON INVEST	60,880	15,000	13,803	20,000
CONTRIBUTED CAPITAL	COMMUNITY CENTER REVENUE	1,510	1,800	1,050	5,000
CONTRIBUTED CAPITAL	RENT OF VILLAGE PROPERTY/SIGNS	13,714	12,500	0	13,710
CONTRIBUTED CAPITAL	CABLE TV LAND LEASE	0	1,000	0	0
CONTRIBUTED CAPITAL	LAND RENTAL	0	4,000	0	4,000
CONTRIBUTED CAPITAL	SALE OF VILLAGE PROPERTY	0	2,000	0	0
CONTRIBUTED CAPITAL	INSURANCE DIVIDENDS/PREM REIMB	2,522	2,500	1,646	2,500
CONTRIBUTED CAPITAL	EMPLOYEE CONTRIB TO INS PREM	13,425	11,000	5,955	13,343
CONTRIBUTED CAPITAL	CAMBRIDGE FOUNDATION GIFT	0	0	0	0
CONTRIBUTED CAPITAL	DONATIONS	72	0	0	60
CONTRIBUTED CAPITAL	LBK DONATIONS	0	0	0	0
CONTRIBUTED CAPITAL	ECON DEVELOP DONATIONS	0	0	0	0
CONTRIBUTED CAPITAL	VINEYARDS DEV AGRMT PAYMENTS	0	0	0	0
CONTRIBUTED CAPITAL	DANCING GOAT REIM.FOR CHARGES	0	0	0	0
CONTRIBUTED CAPITAL	MISCELLANEOUS REVENUES	0	0	726	15,000
CONTRIBUTED CAPITAL	WEDC Grant: Rowe In/Out	0	0	0	0
CONTRIBUTED CAPITAL	DO NOT USE -BIKE TRAIL COM REV	0	25,000	0	0
FRIENDS OF CAMBRIDGE LIBRARY	LONG TERM DEBT PROCEEDS	200,000	200,000	0	0
FRIENDS OF CAMBRIDGE LIBRARY	TRANSFERS FROM TID #4	0	0	0	0
W TO ADD LINES					
TOTAL REVENUES		**1,950,758.20**	**1,868,751.44**	**1,342,587.78**	**2,018,131.10**
EXPENDITURES					
GENERAL GOVERNMENT	LEGISLATIVE - FRINGES	724	500	156	755
GENERAL GOVERNMENT	LEGISLATIVE - PER DIEMS	9,360	7,000	2,040	9,770
GENERAL GOVERNMENT	LEGISLATIVE - SUPPLY & EXPENSE	2,343	1,000	2,226	2,235
GENERAL GOVERNMENT	CMTE - PER DIEM FRINGES	79	50	15	50
GENERAL GOVERNMENT	COMMITTEES PER DIEM	2,360	2,000	560	2,000
GENERAL GOVERNMENT	MUNICIPAL COURT - WAGES	683	0	0	0
GENERAL GOVERNMENT	COURT - SALARIES	4,200	4,200	1,750	4,200
GENERAL GOVERNMENT	COURT - HOURLY WAGES	8,100	10,200	2,855	10,000
GENERAL GOVERNMENT	COURT - FRINGES	941	1,090	352	1,086
GENERAL GOVERNMENT	COURT - FISCAL AGENT REIMB	0	0	0	0
GENERAL GOVERNMENT	COURT - TRAINING	1,236	800	800	800
GENERAL GOVERNMENT	COURT - SUPPLY & EXPENSE	2,654	4,639	2,265	4,699
GENERAL GOVERNMENT	COURT - REFUND FINES FEES	0	1,500	0	0
GENERAL GOVERNMENT	COURT LEGAL WORK	7,452	2,000		

EHLERS PUBLIC FINANCE ADVISORS

GENERAL GOVERNMENT	RESTITUTION	337	200	14	296
GENERAL GOVERNMENT	VILLAGE LEGAL WORK	80,537	24,000	13,950	35,000
GENERAL GOVERNMENT	VINEYARDS DISTILLERY - LEGAL	2,170	0	0	0
GENERAL GOVERNMENT	VILLAGE LEGAL-SOLAR	0	0	0	0
GENERAL GOVERNMENT	PRESIDENT - SALARIES	3,708	3,708	1,545	3,708
GENERAL GOVERNMENT	PRESIDENT FRINGE BENEFITS	284	200	118	284
GENERAL GOVERNMENT	PRESIDENT - SUPPLY & EXPENSE	0	200	11	200
GENERAL GOVERNMENT	ADMIN - SALARIES	128,544	133,025	54,877	128,904
GENERAL GOVERNMENT	ADMIN - HOURLY WAGES	40,324	39,867	17,709	42,000
GENERAL GOVERNMENT	ADMIN - FRINGES	23,162	13,226	9,582	23,936
GENERAL GOVERNMENT	ADMIN - MEDICARE REIMBURSEMENT	0	0	0	0
GENERAL GOVERNMENT	ADMIN - HEALTH/DENTAL INS	35,035	32,831	20,249	43,862
GENERAL GOVERNMENT	ADMIN - FLEX BEN	6,485	0	1,942	5,000
GENERAL GOVERNMENT	ADMIN - LIFE INS	2,826	1,600	473	2,000
GENERAL GOVERNMENT	FICA TAX(EMPLOYER PORTION)	0	0	0	0
GENERAL GOVERNMENT	ADMIN - TELEPHONE/INTERNET	3,717	3,000	1,578	3,750
GENERAL GOVERNMENT	ADMIN - INTERNET	0	0	0	0
GENERAL GOVERNMENT	ADMIN - MAINT & REPAIR	2,660	2,200	1,093	2,200
GENERAL GOVERNMENT	ADMIN - WDOJ TIME SYSTEM	574	400	28	600
GENERAL GOVERNMENT	ADMIN - COMPUTER MAINT/REPAIR	11,369	15,000	8,195	15,000
GENERAL GOVERNMENT	Website & Credit Card Pymts	150	0	0	0
GENERAL GOVERNMENT	ADMIN - OFFICE SUPPLY	483	1,800	263	1,650
GENERAL GOVERNMENT	ADMIN - POSTAGE	1,216	1,500	421	1,300
GENERAL GOVERNMENT	ADMIN - SUBSCR/PRINTING	255	1,000	282	300
GENERAL GOVERNMENT	ADMIN TRAINING/MILEAGE	1,688	2,500	442	7,000
GENERAL GOVERNMENT	ADMIN - SUPPLY & EXPENSES	2,523	1,000	216	1,465
GENERAL GOVERNMENT	PUBLICATION/HEARING NOTICES	1,068	1,200	153	2,000
GENERAL GOVERNMENT	POLL WORKER WAGES	4,242	2,500	2,418	2,960
GENERAL GOVERNMENT	ELECTIONS - SUPPLY & EXPENSE	7,643	3,000	2,568	4,000
GENERAL GOVERNMENT	AUDIT & ACCOUNTING	24,365	12,000	0	30,000
GENERAL GOVERNMENT	CONTRACTED SERVICES	8,198	20,000	4,942	23,127
GENERAL GOVERNMENT	ASSESSOR - CONTRACT FEE	15,400	15,400	13,090	15,400
GENERAL GOVERNMENT	ASSESSOR - SUPPLY & EXPENSE	0	0	204	0
GENERAL GOVERNMENT	BOARD OF REVIEW - PER DIEM	100	60	0	100
GENERAL GOVERNMENT	BOARD OF REVIEW - EXPENSES	0	0	0	0
GENERAL GOVERNMENT	MUN BLDG - HOURLY WAGES	10,783	0	7,235	10,842
GENERAL GOVERNMENT	MUN BLDG - FRINGES	1,011	0	507	0
GENERAL GOVERNMENT	MUN BLDG - UTILITIES	18,470	15,000	6,444	16,000
GENERAL GOVERNMENT	MUN BLDG - MAINT & REPAIR	13,537	8,000	2,234	10,000
GENERAL GOVERNMENT	MUN BLDG - JANITOR SUPPLIES	0	0	0	0
GENERAL GOVERNMENT	MUN BLDG - SUPPLIES	3,137	2,500	1,105	3,200
GENERAL GOVERNMENT	MUNICIPAL BLDG - OTHER	0	0	0	0
GENERAL GOVERNMENT	UNEMPLOYMENT COMPENSATION	0	0	0	0
GENERAL GOVERNMENT	TAX REFUNDS	0	0	15,449	0
GENERAL GOVERNMENT	INSURANCE - PROPERTY	3,553	2,500	5,225	5,000
GENERAL GOVERNMENT	INSURANCE - LIABILITY	5,851	6,000		

GENERAL GOVERNMENT	WORKER'S COMP	9,615	4,000	5,773	6,500
GENERAL GOVERNMENT	CONTINGENCY FUND	0	0	0	0
GENERAL GOVERNMENT	SUNDRY EXPENSES	1,838	500	242	500
PUBLIC SAFETY	POLICE - LEGAL	0	0	0	0
PUBLIC SAFETY	POLICE - DANE COM EXPENSE	3,281	0	765	2,500
PUBLIC SAFETY	Dane County Sheriffs Contract	226,697	286,030	95,436	350,000
PUBLIC SAFETY	POLICE - INTERNET	660	700	275	700
PUBLIC SAFETY	POLICE - REPAIR/MAINT SUPPLY	0	0	0	0
PUBLIC SAFETY	POLICE - SQUAD GAS/OIL	4,994	5,500	1,888	5,431
PUBLIC SAFETY	POLICE - PHONES & SUPPLIES	2,061	2,000	1,384	2,113
PUBLIC SAFETY	FIRE DEPT. 2% FIRE DUES	11,197	9,000	0	12,896
PUBLIC SAFETY	FIRE/EMS - VILLAGE SHARE	251,080	0	267,312	375,000
PUBLIC SAFETY	FIRE PROTECTION-HYDRANT RENTAL	232,546	264,933	0	**264,933**
PUBLIC SAFETY	PLBG. & BLDG. INSPECTIONS	53,017	30,000	19,202	45,000
PUBLIC SAFETY	ZONING ADMINISTRATION CHARGES	50	0	0	0
PUBLIC SAFETY	EROSION CONTROL MONITORING	0	0	0	0
PUBLIC WORKS	ENGINEERING/PLANNING	9,958	20,000	7,483	40,000
PUBLIC WORKS	PUBLIC WORKS - HOURLY WAGES	126,706	124,793	37,216	130,000
PUBLIC WORKS	PUBLIC WORKS - FRINGES	18,554	9,547	5,336	20,000
PUBLIC WORKS	PUBLIC WORKS - HEALTH/DENTAL	41,248	33,481	11,347	43,000
PUBLIC WORKS	PUBLIC WORKS - FLEX BEN	156	0	122	156
PUBLIC WORKS	PUBLIC WORKS - LIFE INS	630	400	174	700
PUBLIC WORKS	PUBLIC WORKS - UTILITY & PHONE	12,807	12,000	5,272	12,000
PUBLIC WORKS	PUBLIC WORKS - TREE & BRUSH	19,432	15,000	14,264	15,000
PUBLIC WORKS	PUBLIC WORKS - DNR ASH BORER	0	0	0	0
PUBLIC WORKS	PUBLIC WORKS - COMPUTER MAINT	571	1,500	0	600
PUBLIC WORKS	PUBLIC WORKS - SHOP SUPPLIES	2,635	4,000	192	2,500
PUBLIC WORKS	PUBLIC WORKS - EQUIP/VEHIC REP	7,485	10,000	3,876	12,000
PUBLIC WORKS	PUBLIC WORKS - VEHICLE REPAIRS	267	0	1,059	0
PUBLIC WORKS	PUBLIC WORKS - SUPPLIES	713	0	727	1,000
PUBLIC WORKS	PUBLIC WORKS - FUEL	9,374	15,000	1,949	12,500
PUBLIC WORKS	PUBLIC WORKS - STREET SIGNS	434	1,000	91	1,000
PUBLIC WORKS	PUBLIC WORKS - MISC	3,181	1,000	1,014	2,000
PUBLIC WORKS	PUBLIC WORKS - ROAD SALT	11,702	18,000	4,113	12,000
PUBLIC WORKS	PUBLIC WORKS - SEAL COAT/PATCH	767	1,500	372	1,500
PUBLIC WORKS	PUBLIC WORKS - STREET PAINT	1,230	500	0	500
PUBLIC WORKS	INSURANCE - LIABILITY	0	6,000	0	6,000
PUBLIC WORKS	PUBLIC WORKS - WORKERS COMP	1,221	0	0	1,145
PUBLIC WORKS	PUBLIC WORKS - BLDG SUPPLY/EXP	5,826	1,600	353	2,000
PUBLIC WORKS	PUBLIC WORKS - OTHER-TRAINING?	26,235	0	0	5,000
PUBLIC WORKS	PUBLIC WORKS - STREET OUTLAY	0	0	3,708	0
PUBLIC WORKS	PUBLIC WORKS - EQUIP DEPREC	0	0	0	0
PUBLIC WORKS	PUBLIC WORKS - BOBCAT PROGRAM	0	0	0	0
PUBLIC WORKS	PUBLIC WORKS - STREET OUTLAY	0	0	0	0
PUBLIC WORKS	PUB WORKS - EQUIPMENT OUTLAY	0	0	0	0
PUBLIC WORKS	STREETS/ROADS - OTHER	0	121,087		

PUBLIC WORKS	STREET LIGHTS	25,353	25,000	8,545	25,000
PUBLIC WORKS	SIDEWALK REPLACEMENT PLAN	170	0	0	20,000
PUBLIC WORKS	DOG LICENSES	1,677	0	0	1,650
Culture, Rec and Education	PARKS - HOURLY WAGES	38,897	0	11,901	40,000
Culture, Rec and Education	PARK - FRINGES	5,510	0	1,658	4,842
Culture, Rec and Education	PARK UTILITIES	1,337	1,000	321	1,000
Culture, Rec and Education	PARK - NO MOW AREA MAINT	0	0	0	0
Culture, Rec and Education	FOUNTAIN MAINTENANCE	431	300	0	1,000
Culture, Rec and Education	MAIN STREET MAINT-FLOWERS	2,305	0	0	0
Culture, Rec and Education	FISH PONDS - LAGOON RD	2,270	2,000	117	2,000
Culture, Rec and Education	PARK/PLAYGROUND SUPPLIES	7,213	0	2,636	0
Culture, Rec and Education	PICNIC TABLE/BENCH REPLACEMENT	0	100	89	0
Culture, Rec and Education	HOLIDAY DECORATIONS	2,277	0	0	400
Culture, Rec and Education	SENIOR SERVICES	21,863	19,449	9,725	16,868
Culture, Rec and Education	MED DROP PROGRAM	1,000	500	0	500
Culture, Rec and Education	FOOD PANTRY CONTRIB	0	250	0	0
Culture, Rec and Education	ARTS COUNCIL	0	250	0	0
Culture, Rec and Education	CLEAN SWEEP CONTIBUTION	250	250	250	0
Culture, Rec and Education	SAFE COMMUNITIES DUES	500	250	0	500
CONSERVATION AND DEVELOPMENT	PLANNING - FRINGES	29	20	5	0
CONSERVATION AND DEVELOPMENT	PLANNING - PER DIEMS	380	350	60	408
CONSERVATION AND DEVELOPMENT	PLANNING - CONSULTING FEES	2,078	500	549	2,100
CONSERVATION AND DEVELOPMENT	PLANNING - DEV PROJECT CONSULT	1,793	0	967	4,000
CONSERVATION AND DEVELOPMENT	MELSTER PROPERTY EXPENSES	3,926	0	0	0
CONSERVATION AND DEVELOPMENT	Econ. Dev. Contract Expenses	0	0	0	0
CONSERVATION AND DEVELOPMENT	VINEYARDS INCENTIVE PAYMENTS	223,780	210,000	207,845	0
CONSERVATION AND DEVELOPMENT	***DISTILLERY INCENTIVE PAYMENTS	14,200	15,000	7,836	14,722
CONSERVATION AND DEVELOPMENT	OTHER DEV BUILD 1	0	0	0	0
CONSERVATION AND DEVELOPMENT	ROW Refunds	8,000	0	0	0
CAPITAL OUTLAY	PRIOR PERIOD ADJUSTMENT	0	0	0	0
DEBT SERVICE	INTEREST- G.O. BOND 2018 HWYPQ	0	0	0	0
DEBT SERVICE	DEBT ISSUANCE COSTS	0	0	0	0
DEBT SERVICE	Foundation Grant Expenses	62	0	0	0
DEBT SERVICE	WEDC GRANT EXPENSE	0	0	0	0
TRANSFER TO GENERAL FUND	TRANSFER TO WATER FUND	0	0	0	0
TRANSFER TO GENERAL FUND	TRANSFER TO OTHER FUNDS	(43,087)	0	0	0
W TO ADD LINES					
TOTAL EXPENDITURES		**1,925,915.32**	**1,674,686.35**	**972,496.79**	**2,018,131.10**
EXCESS/(DEFICIT) REVENUES TO EXPENDITURES		**35,825.00**	**194,065.09**	**370,090.99**	**-**

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 11/16/2025	2025 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAX	1,091,557.00	2,243,142.46	1,817,506.11	425,636.35	123.42
100-00-41310-000-000	PAYMENT IN LIEU OF TAXES	109,832.00	0.00	92,000.00	-92,000.00	0.00
100-00-41490-000-000	DELINQUENT TAX COLLECTED	0.00	0.00	1,000.00	-1,000.00	0.00
100-00-41800-000-000	INTEREST ON TAXES	2,047.03	0.00	0.00	0.00	0.00
100-00-41900-000-001	Other Taxes - First Dollar Crd	2,590.17	0.00	0.00	0.00	0.00
TAXES		1,206,026.20	2,243,142.46	1,910,506.11	332,636.35	117.41
100-00-42300-000-000	SPEC ASSESSMENTS STREETS	15,792.03	0.00	15,792.00	-15,792.00	0.00
SPECIAL ASSESSMENTS		15,792.03	0.00	15,792.00	-15,792.00	0.00
100-00-43410-000-000	STATE SHARED REVENUES	119,411.75	122,197.45	122,240.34	-42.89	99.96
100-00-43420-000-000	STATE AID/FIRE INSURANCE	11,196.86	0.00	9,000.00	-9,000.00	0.00
100-00-43430-000-000	EXEMPT COMPUTER AIDS	676.56	1,572.41	1,572.41	0.00	100.00
100-00-43435-000-000	PERSONAL PROPERTY AID	3,098.33	0.00	9,418.42	-9,418.42	0.00
100-00-43530-000-000	STATE AID/LOCAL STREETS	125,448.62	61,847.39	121,087.21	-59,239.82	51.08
100-00-43545-000-000	STATE RECYCLING GRANTS	3,957.94	0.00	4,000.00	-4,000.00	0.00
100-00-43550-000-000	STATE AIDS - PETROLEUM	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-43560-000-000	ELECTION GRANT FUNDS	167.07	0.00	0.00	0.00	0.00
100-00-43690-000-000	PASSTHRU - EMS	0.00	0.00	7,000.00	-7,000.00	0.00
100-00-43700-000-000	GRANTS: PLANNING	0.00	-17,750.00	0.00	-17,750.00	0.00
100-00-43705-000-000	CAMBRIDGE FOUNDATION	0.00	-38,550.00	0.00	-38,550.00	0.00
100-00-43710-000-000	Bike Trail Grants	58,433.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		322,390.13	129,317.25	278,318.38	-149,001.13	46.46
100-00-44110-000-000	LIQUOR LICENSE	8,275.20	8,880.00	8,200.00	680.00	108.29
100-00-44120-000-000	OPERATORS LICENSE	1,890.00	2,570.00	2,000.00	570.00	128.50
100-00-44121-000-000	CIGARETTE LICENSE	710.00	600.00	610.00	-10.00	98.36
100-00-44150-000-000	OTHER BUSINESS & OCCP LICENSES	1,200.00	685.00	1,000.00	-315.00	68.50
100-00-44200-000-000	DOG LICENSE	2,560.87	2,618.91	2,500.00	118.91	104.76
100-00-44300-000-000	BUILDING PERMITS	79,078.92	68,094.99	39,500.00	28,594.99	172.39
100-00-44400-000-000	ZONING PERMITS	700.00	1,475.00	1,000.00	475.00	147.50
100-00-44500-000-000	PARK IMPACT FEE	10,668.00	3,048.00	15,000.00	-11,952.00	20.32
LICENSES AND PERMITS		105,082.99	87,971.90	69,810.00	18,161.90	126.02
100-00-45100-000-000	COURT FINES/PENALTIES	8,700.51	7,912.56	10,000.00	-2,087.44	79.13
FINES, FORFEITS AND PENALTIES		8,700.51	7,912.56	10,000.00	-2,087.44	79.13
100-00-46100-000-000	GENERAL GOV CHARGES SPECIALS	4,315.99	29,472.26	3,000.00	26,472.26	982.41
100-00-46200-000-000	PARK USE FEES	75.00	75.00	100.00	-25.00	75.00
100-00-46310-000-000	TWN OF OAKLAND - HWY AID	1,808.76	0.00	1,800.00	-1,800.00	0.00
100-00-46320-000-000	MOWING/WEEDS/SNOW RMVAL CHARGE	1,128.28	0.00	1,500.00	-1,500.00	0.00
100-00-46430-000-000	RECYCLING REVENUES	701.30	5,117.50	500.00	4,617.50	1,023.50
100-00-46500-000-000	WTR & SWR RENT TO VILLAGE	27,000.00	0.00	27,000.00	-27,000.00	0.00
100-00-46710-000-000	LIBRARY - GIFTS/DONATIONS	371.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		35,400.33	34,664.76	33,900.00	764.76	102.26
100-00-47500-000-000	Reimb. From Deerfield PD/Court	7,761.78	10,326.04	16,000.00	-5,673.96	64.54
100-00-47600-000-000	Reim. From School for SRO	568.62	725.61	2,200.00	-1,474.39	32.98

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 11/16/2025	2025 Budget	Budget Status	% of Budget
INTERGOV'T. CHARGES FOR SERV.		8,330.40	11,051.65	18,200.00	-7,148.35	60.72
100-00-48100-000-000	INTEREST ON INVEST	60,879.53	13,803.35	15,000.00	-1,196.65	92.02
100-00-48200-000-000	COMMUNITY CENTER REVENUE	1,510.00	1,350.00	1,800.00	-450.00	75.00
100-00-48210-000-000	RENT OF VILLAGE PROPERTY/SIGNS	13,714.45	0.00	12,500.00	-12,500.00	0.00
100-00-48220-000-000	CABLE TV LAND LEASE	0.00	0.00	1,000.00	-1,000.00	0.00
100-00-48230-000-000	LAND RENTAL	0.00	0.00	4,000.00	-4,000.00	0.00
100-00-48300-000-000	SALE OF VILLAGE PROPERTY	0.00	0.00	2,000.00	-2,000.00	0.00
100-00-48400-100-000	INSURANCE DIVIDENDS/PREM REIMB	2,522.00	1,646.00	2,500.00	-854.00	65.84
100-00-48505-000-000	EMPLOYEE CONTRIB TO INS PREM	13,424.80	14,959.46	11,000.00	3,959.46	136.00
100-00-48600-000-000	DONATIONS	72.00	1,450.00	0.00	1,450.00	0.00
100-00-48900-000-000	MISCELLANEOUS REVENUES	0.00	2,949.01	0.00	2,949.01	0.00
100-00-48900-200-000	DO NOT USE -BIKE TRAIL COM REV	0.00	0.00	25,000.00	-25,000.00	0.00
CONTRIBUTED CAPITAL		92,122.78	36,157.82	74,800.00	-38,642.18	48.34
100-00-49100-000-000	LONG TERM DEBT PROCEEDS	200,000.00	0.00	200,000.00	-200,000.00	0.00
FRIENDS OF CAMBRIDGE LIBRARY		200,000.00	0.00	200,000.00	-200,000.00	0.00
Total Revenues		1,993,845.37	2,550,218.40	2,611,326.49	-61,108.09	97.66

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 11/16/2025	2025 Budget	Budget Status	% of Budget
100-00-51100-130-000	LEGISLATIVE - FRINGES	723.69	440.64	500.00	59.36	88.13
100-00-51100-140-000	LEGISLATIVE - PER DIEMS	9,360.00	5,680.00	7,000.00	1,320.00	81.14
100-00-51100-390-000	LEGISLATIVE - SUPPLY & EXPENSE	2,343.47	2,255.07	1,000.00	-1,255.07	225.51
100-00-51120-130-000	CMTE - PER DIEM FRINGES	79.11	41.31	50.00	8.69	82.62
100-00-51120-140-000	COMMITTEES PER DIEM	2,360.00	1,420.00	2,000.00	580.00	71.00
100-00-51200-000-000	MUNICIPAL COURT - WAGES	682.87	0.00	0.00	0.00	0.00
100-00-51200-110-000	COURT - SALARIES	4,200.00	3,850.00	4,200.00	350.00	91.67
100-00-51200-120-000	COURT - HOURLY WAGES	8,099.60	6,466.33	10,200.00	3,733.67	63.40
100-00-51200-130-000	COURT - FRINGES	940.97	789.26	1,090.00	300.74	72.41
100-00-51200-330-000	COURT - TRAINING	1,236.48	800.00	800.00	0.00	100.00
100-00-51200-390-000	COURT - SUPPLY & EXPENSE	2,654.30	3,524.37	4,639.00	1,114.63	75.97
100-00-51200-395-000	COURT - REFUND FINES FEES	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51200-399-000	COURT LEGAL WORK	7,451.50	4,419.00	2,000.00	-2,419.00	220.95
100-00-51200-400-000	RESTITUTION	336.88	13.68	200.00	186.32	6.84
100-00-51300-210-000	VILLAGE LEGAL WORK	80,537.22	22,097.98	24,000.00	1,902.02	92.07
100-00-51300-390-000	VINEYARDS DISTILLERY - LEGAL	2,170.00	0.00	0.00	0.00	0.00
100-00-51410-110-000	PRESIDENT - SALARIES	3,708.00	3,399.00	3,708.00	309.00	91.67
100-00-51410-130-000	PRESIDENT FRINGE BENEFITS	283.68	260.04	200.00	-60.04	130.02
100-00-51410-390-000	PRESIDENT - SUPPLY & EXPENSE	0.00	10.92	200.00	189.08	5.46
100-00-51420-110-000	ADMIN - SALARIES	128,543.91	121,078.02	133,025.00	11,946.98	91.02
100-00-51420-120-000	ADMIN - HOURLY WAGES	40,324.07	40,410.83	39,867.00	-543.83	101.36
100-00-51420-130-000	ADMIN - FRINGES	23,161.93	21,394.40	13,226.24	-8,168.16	161.76
100-00-51420-133-000	ADMIN - HEALTH/DENTAL INS	35,034.52	37,265.05	32,830.92	-4,434.13	113.51
100-00-51420-134-000	ADMIN - FLEX BEN	6,484.97	1,978.20	0.00	-1,978.20	0.00
100-00-51420-135-000	ADMIN - LIFE INS	2,826.09	630.00	1,600.00	970.00	39.38
100-00-51420-221-000	ADMIN - TELEPHONE/INTERNET	3,717.13	3,357.53	3,000.00	-357.53	111.92
100-00-51420-240-000	ADMIN - MAINT & REPAIR	2,660.39	1,092.98	2,200.00	1,107.02	49.68
100-00-51420-250-000	ADMIN - WDOJ TIME SYSTEM	574.00	623.00	400.00	-223.00	155.75
100-00-51420-280-000	ADMIN - COMPUTER MAINT/REPAIR	11,369.05	13,364.14	15,000.00	1,635.86	89.09
100-00-51420-290-000	Website & Credit Card Pymts	150.00	0.00	0.00	0.00	0.00
100-00-51420-310-000	ADMIN - OFFICE SUPPLY	482.70	696.31	1,800.00	1,103.69	38.68
100-00-51420-311-000	ADMIN - POSTAGE	1,216.25	976.94	1,500.00	523.06	65.13
100-00-51420-320-000	ADMIN - SUBSCR/PRINTING	254.70	392.88	1,000.00	607.12	39.29
100-00-51420-330-000	ADMIN TRAINING/MILEAGE	1,688.33	3,465.45	2,500.00	-965.45	138.62
100-00-51420-390-000	ADMIN - SUPPLY & EXPENSES	2,522.65	766.77	1,000.00	233.23	76.68
100-00-51425-000-000	PUBLICATION/HEARING NOTICES	1,068.33	1,155.85	1,200.00	44.15	96.32
100-00-51440-120-000	POLL WORKER WAGES	4,242.00	2,418.00	2,500.00	82.00	96.72
100-00-51440-390-000	ELECTIONS - SUPPLY & EXPENSE	7,642.82	2,628.12	3,000.00	371.88	87.60
100-00-51510-210-000	AUDIT & ACCOUNTING	24,365.44	14,031.75	12,000.00	-2,031.75	116.93
100-00-51520-290-000	CONTRACTED SERVICES	8,197.88	6,512.35	20,000.00	13,487.65	32.56
100-00-51530-210-000	ASSESSOR - CONTRACT FEE	15,400.00	15,400.00	15,400.00	0.00	100.00
100-00-51530-390-000	ASSESSOR - SUPPLY & EXPENSE	0.00	204.18	0.00	-204.18	0.00
100-00-51532-140-000	BOARD OF REVIEW - PER DIEM	100.00	80.00	60.00	-20.00	133.33
100-00-51600-120-000	MUN BLDG - HOURLY WAGES	10,783.02	11,993.68	0.00	-11,993.68	0.00
100-00-51600-130-000	MUN BLDG - FRINGES	1,010.85	564.93	0.00	-564.93	0.00
100-00-51600-220-000	MUN BLDG - UTILITIES	18,470.09	14,675.26	15,000.00	324.74	97.84
100-00-51600-240-000	MUN BLDG - MAINT & REPAIR	13,537.07	4,939.25	8,000.00	3,060.75	61.74
100-00-51600-390-000	MUN BLDG - SUPPLIES	3,136.80	2,222.10	2,500.00	277.90	88.88
100-00-51920-000-000	TAX REFUNDS	0.00	15,448.74	0.00	-15,448.74	0.00
100-00-51930-510-000	INSURANCE - PROPERTY	3,553.49	5,225.00	2,500.00	-2,725.00	209.00
100-00-51930-511-000	INSURANCE - LIABILITY	5,850.50	25,908.00	6,000.00	-19,908.00	431.80
100-00-51930-512-000	WORKER'S COMP	9,614.67	6,510.02	4,000.00	-2,510.02	162.75

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 11/16/2025	2025 Budget	Budget Status	% of Budget
100-00-51990-000-000	SUNDRY EXPENSES	1,838.17	742.18	500.00	-242.18	148.44
GENERAL GOVERNMENT		516,989.59	433,619.51	404,896.16	-28,723.35	107.09
100-00-52100-245-000	POLICE - DANE COM EXPENSE	3,280.95	4,313.00	0.00	-4,313.00	0.00
100-00-52100-290-000	Dane County Sheriffs Contract	226,696.95	224,068.98	286,030.49	61,961.51	78.34
100-00-52100-310-000	POLICE - INTERNET	660.00	550.08	700.00	149.92	78.58
100-00-52100-370-000	POLICE - SQUAD GAS/OIL	4,993.79	4,168.63	5,500.00	1,331.37	75.79
100-00-52100-390-000	POLICE - PHONES & SUPPLIES	2,061.05	2,849.16	2,000.00	-849.16	142.46
100-00-52200-000-000	FIRE DEPT. 2% FIRE DUES	11,196.86	12,896.06	9,000.00	-3,896.06	143.29
100-00-52200-290-000	FIRE/EMS - VILLAGE SHARE	251,080.16	415,200.04	0.00	-415,200.04	0.00
100-00-52220-000-000	FIRE PROTECTION-HYDRANT RENTAL	232,546.00	0.00	264,933.00	264,933.00	0.00
100-00-52400-000-000	PLBG. & BLDG. INSPECTIONS	53,016.53	41,956.74	30,000.00	-11,956.74	139.86
100-00-52410-000-000	ZONING ADMINISTRATION CHARGES	50.00	2,568.84	0.00	-2,568.84	0.00
PUBLIC SAFETY		785,582.29	708,571.53	598,163.49	-110,408.04	118.46
100-00-53100-215-000	ENGINEERING SERV	9,957.71	53,767.05	20,000.00	-33,767.05	268.84
100-00-53311-120-000	PUBLIC WORKS - HOURLY WAGES	126,705.79	81,071.44	124,793.00	43,721.56	64.96
100-00-53311-130-000	PUBLIC WORKS - FRINGES	18,553.70	11,677.72	9,546.66	-2,131.06	122.32
100-00-53311-133-000	PUBLIC WORKS - HEALTH/DENTAL	41,248.37	23,457.87	33,480.83	10,022.96	70.06
100-00-53311-134-000	PUBLIC WORKS - FLEX BEN	155.77	150.77	0.00	-150.77	0.00
100-00-53311-135-000	PUBLIC WORKS - LIFE INS	629.66	653.11	400.00	-253.11	163.28
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE	12,807.47	9,925.68	12,000.00	2,074.32	82.71
100-00-53311-230-000	PUBLIC WORKS - TREE & BRUSH	19,431.83	14,311.77	15,000.00	688.23	95.41
100-00-53311-280-000	PUBLIC WORKS - COMPUTER MAINT	570.60	0.00	1,500.00	1,500.00	0.00
100-00-53311-340-000	PUBLIC WORKS - SHOP SUPPLIES	2,635.44	549.61	4,000.00	3,450.39	13.74
100-00-53311-350-000	PUBLIC WORKS - EQUIP/VEHIC REP	7,484.56	4,911.21	10,000.00	5,088.79	49.11
100-00-53311-351-000	PUBLIC WORKS - VEHICLE REPAIRS	266.67	1,411.48	0.00	-1,411.48	0.00
100-00-53311-360-000	PUBLIC WORKS - SUPPLIES	713.03	832.38	0.00	-832.38	0.00
100-00-53311-370-000	PUBLIC WORKS - FUEL	9,374.15	6,292.32	15,000.00	8,707.68	41.95
100-00-53311-371-000	PUBLIC WORKS - STREET SIGNS	434.06	1,000.62	1,000.00	-0.62	100.06
100-00-53311-390-000	PUBLIC WORKS - MISC	3,181.02	2,739.82	1,000.00	-1,739.82	273.98
100-00-53311-391-000	PUBLIC WORKS - ROAD SALT	11,701.69	4,112.51	18,000.00	13,887.49	22.85
100-00-53311-392-000	PUBLIC WORKS - SEAL COAT/PATCH	767.48	372.39	1,500.00	1,127.61	24.83
100-00-53311-393-000	PUBLIC WORKS - STREET PAINT	1,230.00	0.00	500.00	500.00	0.00
100-00-53311-511-000	INSURANCE - LIABILITY	0.00	0.00	6,000.00	6,000.00	0.00
100-00-53311-512-000	PUBLIC WORKS - WORKERS COMP	1,220.67	0.00	0.00	0.00	0.00
100-00-53311-530-000	PUBLIC WORKS - BLDG SUPPLY/EXP	5,825.78	1,145.62	1,600.00	454.38	71.60
100-00-53311-823-000	PUBLIC WORKS - STREET OUTLAY	0.00	3,707.50	0.00	-3,707.50	0.00
100-00-53340-100-000	STREETS/ROADS - OTHER	26,235.00	182,802.96	121,087.21	-61,715.75	150.97
100-00-53420-000-000	STREET LIGHTS	25,352.55	19,977.55	25,000.00	5,022.45	79.91
100-00-53430-000-000	SIDEWALK REPLACEMENT PLAN	170.00	316.24	0.00	-316.24	0.00
PUBLIC WORKS		326,653.00	425,187.62	421,407.70	-3,779.92	100.90
100-00-54200-000-000	DOG LICENSES	1,676.50	3,762.25	0.00	-3,762.25	0.00
Undefined Level		1,676.50	3,762.25	0.00	-3,762.25	0.00
100-00-55200-120-000	PARKS - HOURLY WAGES	38,897.38	27,667.22	0.00	-27,667.22	0.00
100-00-55200-130-000	PARK - FRINGES	5,510.37	3,646.64	0.00	-3,646.64	0.00
100-00-55200-220-000	PARK UTILITIES	1,336.91	649.34	1,000.00	350.66	64.93
100-00-55200-245-000	FOUNTAIN MAINTENANCE	430.97	0.00	300.00	300.00	0.00

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2024 Actual 12/31/2024	2025 Actual 11/16/2025	2025 Budget	Budget Status	% of Budget
100-00-55200-250-000	MAIN STREET MAINT-FLOWERS	2,304.74	1,756.58	0.00	-1,756.58	0.00
100-00-55200-290-000	FISH PONDS - LAGOON RD	2,269.64	1,892.35	2,000.00	107.65	94.62
100-00-55200-390-000	PARK/PLAYGROUND SUPPLIES	7,213.26	7,594.70	0.00	-7,594.70	0.00
100-00-55200-825-000	PICNIC TABLE/BENCH REPLACEMENT	0.00	90.80	100.00	9.20	90.80
100-00-55300-000-000	HOLIDAY DECORATIONS	2,276.95	0.00	0.00	0.00	0.00
100-00-55400-000-000	SENIOR SERVICES	21,863.00	19,449.00	19,449.00	0.00	100.00
100-00-55450-000-000	MED DROP PROGRAM	1,000.00	0.00	500.00	500.00	0.00
100-00-55500-000-000	FOOD PANTRY CONTRIB	0.00	0.00	250.00	250.00	0.00
100-00-55550-000-000	ARTS COUNCIL	0.00	0.00	250.00	250.00	0.00
100-00-55700-000-000	CLEAN SWEEP CONTIBUTION	250.00	250.00	250.00	0.00	100.00
100-00-55800-000-000	SAFE COMMUNITIES DUES	500.00	0.00	250.00	250.00	0.00
CULTURE, RECREATION AND EDU.		83,853.22	62,996.63	24,349.00	-38,647.63	258.72
100-00-56700-130-000	PLANNING - FRINGES	29.07	16.83	20.00	3.17	84.15
100-00-56700-140-000	PLANNING - PER DIEMS	380.00	220.00	350.00	130.00	62.86
100-00-56700-210-000	PLANNING - CONSULTING FEES	2,077.69	3,676.23	500.00	-3,176.23	735.25
100-00-56700-215-000	PLANNING - DEV PROJECT CONSULT	1,792.50	967.38	0.00	-967.38	0.00
100-00-56700-220-000	MELSTER PROPERTY EXPENSES	3,926.08	0.00	0.00	0.00	0.00
100-00-56710-210-100	Econ. Dev. Contract Expenses	0.00	1,000.00	0.00	-1,000.00	0.00
100-00-56710-220-000	VINEYARDS INCENTIVE PAYMENTS	223,779.86	207,844.74	210,000.00	2,155.26	98.97
100-00-56710-230-000	DISTILLERY INCENTIVE PAYMENTS	14,200.30	15,671.37	15,000.00	-671.37	104.48
100-00-56900-220-000	ROW Refunds	8,000.00	8,000.00	0.00	-8,000.00	0.00
CONSERVATION AND DEVELOPMENT		254,185.50	237,396.55	225,870.00	-11,526.55	105.10
100-00-58200-618-000	INTEREST- G.O. BOND 2018 HWYPQ	0.00	0.00	639,641.71	639,641.71	0.00
100-00-58510-000-000	Foundation Grant Expenses	62.39	0.00	0.00	0.00	0.00
DEBT SERVICE		62.39	0.00	639,641.71	639,641.71	0.00
100-00-59300-000-000	TRANSFER TO OTHER FUNDS	-43,087.17	0.00	0.00	0.00	0.00
TRANSFER TO GENERAL FUND		-43,087.17	0.00	0.00	0.00	0.00
Total Expenses		1,925,915.32	1,871,534.09	2,314,328.06	442,793.97	80.87
Net Totals		67,930.05	678,684.31	296,998.43	-381,685.88	228.51

EHLERS
LEADERS IN PUBLIC FINANCE

Alternative Revenue Sources

Jon Cameron – Ehlers
Joe Murray - Ehlers

Background

- Levy Limits: Implemented in 2005
  - ✓ Limits levy growth to Net New Construction
  - ✓ Debt Payments outside Levy Limits
- Fee Restrictions: Cover service fee increases since 2013
  - ✓ Garbage collection (excludes recycling)
  - ✓ Snow plowing
  - ✓ Stormwater management
  - ✓ Street sweeping
  - ✓ Fire protection (excludes general fire protection fee to water bills)

Alternative revenue sources: WI municipalities

- Naming rights/sponsorship/advertising
- Storm water, street light utility
- Urban forestry special charge
- Transportation utility
- Wheel tax
- Special assessments
- Impact fees

Naming rights, sponsorships & advertising

- Not likely to be "cash cows" unless high-profile community or facility
- Used for newsletters, website, brochures, athletic fields, parks/play grounds, special facilities (gazebos, theaters, etc.)
- First Amendment Right concerns – *Joe's Exotic Dancers*
- Community group, family & neighborhood identity concerns

Stormwater utilities

Fairly new, only 122 statewide

- ✓ Typically based on impervious surfaces - single family home's impervious surface considered the "standard" unit or ERU
- ✓ Non-residential impervious surfaces are divided by ERU to determine their # of units
- ✓ Captures tax-exempt properties, shifts cost from residential
- ✓ 2019 fees range from $11/ERU *(Town of Lawrence)* to $175/ERU *(Appleton)*
- ✓ Average Fee $63.42/ERU

Stormwater utilities (continued)

- Negative Levy Limit implication concerns – a covered service, but limited to 2013 levy support

	2013 Budget	2021 Budget	Levy Limit Adjustment
Revenues			
Tax Levy	$ 100,000	$ -	
Stormwater Utility Fee	$ -	$ 125,000	($100,000)
Total	$ 100,000	$ 125,000	
Expenditures			
Stormwater	$ 100,000	$ 125,000	
Total	$ 100,000	$ 125,000	

Stormwater utilities (continued)

- When Levy Limit removed, can increase fee without further reductions
- Review stormwater needs to determine if greatly exceeding 2013 levy support
- Review Stormwater fee to insure it's capturing ALL eligible expenses
  - ➢ Conduct cost of service study

Stormwater utilities (eligible expenses)

- Eligible services example:
  - ✓ Leaf collection
- Direct <u>AND</u> indirect costs
  - ✓ Equipment rental
  - ✓ Employee benefits
  - ✓ Overhead
  - ✓ Administration

Streetlight utilities

- Relatively new to Wisconsin – 2005 Rice Lake, very few in state
- Based on:
  - ✓ Flat per unit – Residential = 1 Unit / Non-Residential = 2 Units
  - ✓ Flat residential & Non-Residential based on linear front footage
- Captures tax-exempt properties, shifts cost from residential
- No Levy Limit implications – not a covered service
- Make sure fee covers direct & indirect costs

Urban forestry special charge

- Only known = City of Madison (2015)
- Covers cost for:
  - ✓ Street tree planting – new & replacement
  - ✓ Street tree trimming
  - ✓ Emerald Ash Borer
  - ✓ Staff time
  - ✓ Equipment

Urban forestry special charge (continued)

- Captures tax-exempt properties, shifts some cost from residential
- No Levy Limit implications – not a covered service
- Based on total linear frontage by land use category:

Residential (single & two-family)	Governmental (City, State, Federal, School)
Multi-Family (>3 units)	Undeveloped/stormwater only
Commercial/industrial	Private medians/cul-de-sacs

Urban forestry special charge (continued)

- Percentage of each category's total linear frontage is its share of the total budget

$$\frac{\text{Total percentage per category}}{\text{Category's number of parcels}} = \text{Per parcel fee}$$

Urban forestry special charge (continued)

Example:

Urban Forestry Budget	**$ 1,000,000**					
	Residential	Multi-Family	Commercial/ Industrial	Government	Undeveloped	Private
Frontage	100,000,000	25,000,000	75,000,000	250,000	500,000	25,000
% of Total	49.8%	12.5%	37.4%	0.1%	0.2%	0.0%
# of Parcels	150,000	25,000	10,000	150	200	100
Per Parcel Charge	**$ 3.32**	**$ 4.98**	**$ 37.36**	**$ 8.30**	**$ 12.45**	**$ 1.25**

Make sure charge covers direct and indirect costs.

Transportation utilities

History:

- ✓ Fort Collins, CO established first Transportation Utility - 1984 (discontinued 3-years later)
- ✓ LaGrange, OR thereafter
- ✓ Relatively new in United States, primarily in Oregon
- ✓ Others considering

Transportation utilities (continued)

Use in Wisconsin:

- ✓ City of Neenah (2019)
  - ➢ Neenah's Transportation Assessment Replacement Fee
- ✓ Town of Buchanan (2019)
- ✓ Village of Harrison (2019)
- ✓ City of Oconomowoc & North Fond du Lac (attempted)
- ✓ Others considering

Authority to create a transportation utility

- No direct Statute to establish Transportation Utility in WI
- Creation of Transportation Utility linked to Home Rule Authority, whereby municipalities have the authority to act:
  - ✓ For the good order of the City
  - ✓ For a commercial benefit
  - ✓ For health, safety and welfare
  - ✓ To carry out power by appropriation, or by other necessary/ convenient means

Authority to create a transportation utility

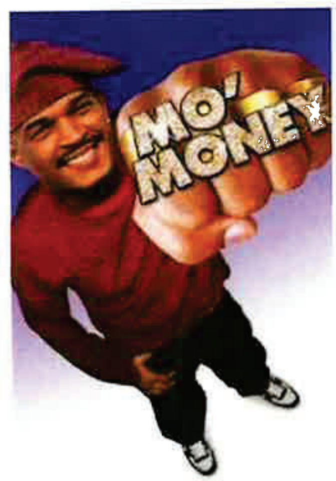
Formally the means municipalities relied on to create stormwater utilities...

...this has not YET been tested in Wisconsin

Why consider?

It's an alternative revenue source!

- Ability to increase fees beyond net new construction increase
- Not a covered service under levy limits...yet



Why else would you consider?

- Look at demographics:
  - ✓ Heavy retail center or major TRIP generating facilities that draws traffic from surrounding municipalities
  - ✓ Significant tax-exempt presence
    - ➢ Schools, churches, government operations
  - ✓ Heavy trucking operations putting stress on roadways

How does a transportation utility work?

- Equates municipality's transportation network to utility such as water, sewer or stormwater
- User rates collected fund transportation system operations:
  - ✓ Operations costs
  - ✓ Capital (including debt service)
- Generally based on TRIP Generation (measure of system usage)
- Not all based on (Neenah based on ERUs)

How does a transportation utility work?

- *TRIP Generation Manual* (Institute of Transportation Engineers)
- TRIP = any time a car enters or leaves a driveway
- Different land use types have different TRIP generation rates

TRIP generation

Trip-generation Categories and Rate Estimates

ITE Land-Use Code	Description	MPROP Land-Use Categories Assigned to ITE Code	Independent Variable Unit	Average Daily Trip Rate per Independent Variable		
				Weekday	Saturday	Sunday
10	Waterport Terminal	4449-4499	Acres	11.93	11.93[*]	11.93[*]
21	Commercial Airport	4500-4581	Flights	104.73[†]	98.46[*]	119.61[†]
22	General Aviation Airport	4500-4581	Flights	1.97[*]	1.98[†]	1.87[*]
30	Truck Terminal	4000-4013, 4173-4214, 4230-4231, 4432, 4731-4783	Acres	81.90	17.28	10.79
90	Park-and-Ride with Bus Service	4111-4151, 4789, 7521-7525	Acres	372.32	74.46[*]	74.46[†]
110	General Light Industrial	2679-2791, 3089-3229, 3648-3694, 3824-3993	Gross Floor Area (1,000's Sq Ft)	6.97	1.32	0.68
120	General Heavy Industrial	4910-4953	Acres	6.75	6.75[*]	6.75[*]
130	Industrial Park	7711	Gross Floor Area (1,000's Sq Ft)	6.96	2.49	0.73

Source: ITE Trip Generation Manual, 2003. Average Day Trip generation.

Trip generation

ITE Land-Use Code	Description	MPROP Land-Use Categories Assigned to ITE Code	Independent Variable Unit	Average Daily Trip Rate per Independent Variable		
				Weekday	Saturday	Sunday
140	Manufacturing	1442-2677, 2796-3083, 3241-3646, 3711-3823	Gross Floor Area (1,000's Sq Ft)	3.82	1.49	0.62
150	Warehousing	3999, 4221-4226	Gross Floor Area (1,000's Sq Ft)	4.96	1.22	0.79
210	Single-Family Detached Housing	8810	Dwelling Units	9.57	10.10	8.78
220	Apartment	8830-8850, 8888-8899	Dwelling Units	6.72	6.39	5.86

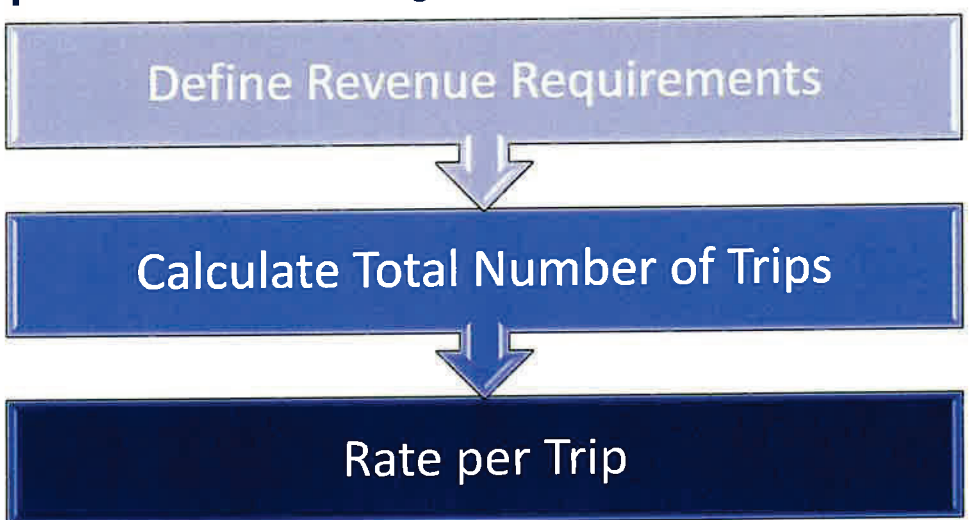
Source: ITE Trip Generation Manual, 2003. Average Day Trip-generation.

Trip generation: Defining customer classes & base

Many possibilities based on fairness vs. ease of administration

Class	Base	Conditions
Single-family residential	9.57 trips per day	Applies to all SF residences
Multi-family residential	Avg of apartments, condos	Number of trips per day applies to all MF housing
Non-residential ➢ Commercial ➢ Industrial ➢ Public	Square footage, number of employees, other applicable data determines total number of Trips.	

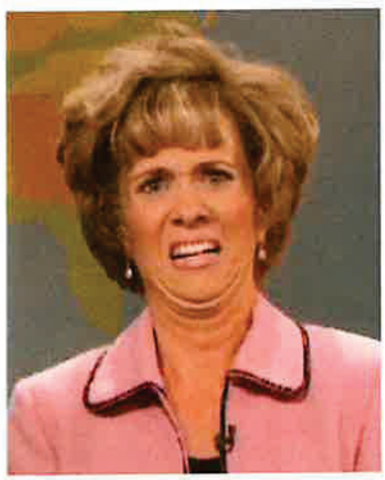
Transportation utility rate setting



Transportation utility rate setting

- Residential & multi-family
  - ✓ Flat rate per unit based on average number of trips by land use type
- Non-residential
  - ✓ Rate per Trip x Number of Trips generated by each type of property = Annual bill for each property

Confused yet?...



Issues to consider: User Charges

Global rate setting principals: Rates should be...

- ✓ Cost-based & equitable, set so they meet utility's full revenue requirements
- ✓ Easy to understand & administer
- ✓ Compliant with principles of cost-causation (those who cause costs pay costs)
- ✓ Stable in ability to provide adequate revenues to meet utility's financial, operating and regulatory requirements AND in customer's perception year-to-year rates

Source: American Water Works Association Cost of Service Rate Making Participant Manual, 2006

Issues to consider: User charges (continued)

Helping customers understand…

- Metered water usage = easy
- Equivalent Runoff Unit (ERU) = harder
  - ✓ What is impervious surface area? Does pervious surface area also generate runoff?
  - ✓ My house doesn't generate any stormwater runoff!
  - ✓ Sometimes easier to understand concept (and implement) when it floods

Issues to consider: User charges (continued)

Helping customers understand...

- TRIP = hardest
  - ✓ Complex concept, sometimes difficult to explain simply
  - ✓ Can seem subjective
  - ✓ Historically funded by property taxes!

Wheel tax

- Process & Impact:
  - ✓ City passes resolution enacting the wheel tax
    - ➢ submitted to WisDOT along with formal application
  - ✓ 90-day lag between formal application and when revenues collected. If Council action is part budget process, then full year of revenue won't be received.
  - ✓ Funds are distributed monthly, into account designated on application.
  - ✓ Tax continues in perpetuity unless another resolution ends it.

Special assessments

- Statute 66.0703 allows municipalities to levy special assessments upon benefitting property owners
- Commonly used for street, alley, water, sewer projects
- Engineer's Report stating costs, benefitting property (assessment roll), method for levying special assessment and assessment per property
- Consider special assessment policy if one is not in place to maintain continuity between projects and assessment practices

Impact fees

Statute 66.0617: One time fee imposed on new development designed to recover the proportionate share of new, improved or expanded capital costs needed to serve new growth.

- Water facilities
- Sewer facilities
- Storm facilities
- Parks, playgrounds, land for athletic fields
- Highways & transportation facilities
- Traffic control devices
- Solid waste & recycling facilities
- Fire protection facilities
- Law enforcement facilities
- EMS facilities
- Libraries

Impact fees (continued)

- Cannot use for anything not specifically listed Statute
  - ✓ City, village or town halls
  - ✓ Facilities owned by school district
  - ✓ Vehicles (fire truck)

Impact fees (continued)

- Timeline for spending:
  - ✓ 2017 Act 243 modified timeline for spending & refunding
  - ✓ 8-Years from time of collection for all facilities <u>except</u> sewer
  - ✓ 10-Years from time of collection for sanitary sewer facilities & lift stations
    - ➢ Can be extended by 3-years due to hardship
      - – (need resolution specifying situation)

Impact fee process

1. Conduct public facilities needs assessment
2. Complete inventory of existing facilities
3. Identify new, improved or expanded costs by type
4. Analyze deficiency/growth to determine impact fee share of facility costs
5. Calculate fee impacts on affordable housing
6. Place study on file for 30-day period (Clerk's office)
7. Prepare impact fee ordinance
8. Hold public hearing (after 30-day period)

Impact fee process (continued)

Consider reasonable service level standards for use in impact fee calculation.

Park Type	Existing Acres	Service Level Acres/1,000 Population	2005 Population	2005 Acreage Need	Surplus/(Deficiency)	Deficiency %	Growth %
Neighborhood Park	5.00	2.00	11,195	22.39	(17.39)	78%	22%
Community Park	120.85	15.44	11,195	172.85	(52.00)	30%	70%
Regional Park	140.00	10.00	11,195	111.95	28.05	0%	100%

Impact fee: Practical considerations

- Consider time period between fee implementation, when facility will be constructed
  - ✓ Don't want to lose out on revenue, BUT do need to make sure project will happen
- Update the study as conditions change
  - ✓ Comprehensive plan update
  - ✓ Project completed, actual costs known
  - ✓ Scope changes

Impact fee: Practical considerations (continued)

- Water impact fees and PSC
  - ✓ PSC staff will use Impact fee study as grounds to determine utility based vs. contributed asset addition
  - ✓ Allow for extra time in rate case if you have water impact fees
- There is a difference between connection fees and impact fees!

Your presenters

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VILLAGE OF CAMBRIDGE RESOLUTION NO. 2025-11

A RESOLUTION AUTHORIZING THE CURRENT MUNICIPAL CHARGE BE ALLOCATED TO THE DIRECT CHARGE FOR PUBLIC FIRE PROTECTION RECOVERY FOR THE VILLAGE OF CAMBRIDGE, WISCONSIN LOCATED IN DANE AND JEFFERSON COUNTIES

WHEREAS, the Village of Cambridge, Wisconsin (the "Municipality") owns and operates the Cambridge Municipal Water Utility (PSC ID #920) (the "Utility") as a public utility;

WHEREAS, the Utility provides water for fighting fires and has extra capacity built into the system that is necessary to rapidly deliver a large volume of water to a fire anywhere within the municipality's water service area;

WHEREAS, the Utility is authorized by the Wisconsin Public Service Commission (PSC) to recover the cost of providing and maintaining fire hydrants used for public fire protection;

WHEREAS, Wis. Stat. sec. 196.03(3)(b) allows the Village Board to collect Public Fire Protection charges either through the tax levy or as a direct charge on general service water bills or a combination of both;

WHEREAS, the PSC permits the Village Board to make changes to the method of cost recovery for the public fire protection charge ("PFP") through an abbreviated hearing process, outside of a Conventional Rate Case ("CRC"), if the utility has a CRC approved by the Commission within the last five years (PSC Docket # 920-WR-104 is the Village's latest approved CRC);

WHEREAS, the Village of Cambridge has determined it is in the public interest to shift the municipal charge in the amount of $264,933, from the general tax levy to direct charge on utility bills for all water customers who are provided service under Schedules Mg-1R, Mg-1NR, Ug-1, or Sg-1 by the equivalent meters method;

NOW, THEREFORE, BE IT RESOLVED, the Village Board requests the Cambridge Municipal Water Utility apply to the PSC for authority to establish the full amount of the public fire protection charge be added to the current direct charge on water bills to collect public fire protection charges for the Village; and

BE IT ALSO RESOLVED, that this change shall be effective upon review and approval by the Public Service Commission of the State of Wisconsin.

Approved this __ day of __________, 2025.

Vote: Ayes:______ Noes: ______

APPROVED: ____________________________ ____________________
__________, Village President Date

ATTEST: ________________________ ____________________
__________, ____________________ Date

CAMBRIDGE
WISCONSIN

PFP COVERSION RESOLUTION: ADDITIONAL INFORMATION

The Village does have the option to charge non-general customers this charge as well.

A few notes:

- This would be a charge for anyone who is in the water service area but not connected (vacant or private wells).
  - The PSC allows this because they currently pay in through their tax bill therefore to maintain charge equity, they allow you to charge them.
  - The Village would be required to enter them in the billing system and send them a monthly Water bill.
  - The Village further has an option to exclude adjacent properties. Meaning in a situation where any person who owns 2 or more parcels that are adjacent to each other or divided only by a roadway or book, creek, river, or stream, as if that person's adjacent parcels were only one parcel.

Most of the time communities select to bill the non-general customers but do not always use the adjacency language unless they have very unique situations where it seems unfair to charge the charge multiple times (for example a farm that is currently subdivided for potential resale in the future and someone gets 30 individual charges).

Village of Cambridge – Wheel Tax Information Page

What Is a Wheel Tax?

A **Municipal Vehicle Registration Fee**, commonly called a **wheel tax**, is an additional fee charged by a municipality in Wisconsin on vehicles registered within its boundaries.
It is collected by the Wisconsin Department of Transportation (WisDOT) at the time of annual vehicle registration or renewal.

Does the Village of Cambridge Currently Have a Wheel Tax?

No.
The Village of Cambridge does **not** currently impose a wheel tax.
The Village Board is exploring whether to consider one as a potential revenue source to support transportation-related expenses.

Why Consider a Wheel Tax?

1. Local Transportation Costs Continue to Increase

- Street maintenance, repairs, snow removal, and stormwater management costs are rising.
- State transportation aids do not fully cover the Village's needs.
- A wheel tax provides **dedicated, predictable funding** for transportation infrastructure.

2. Limited Local Revenue Options

Under Wisconsin law, municipalities have **very few mechanisms** to raise revenue without increasing property taxes.
A wheel tax is one of the only tools allowed **outside of levy limits**.

3. Revenue Comes Only From Residents With Registered Vehicles

- Only vehicles registered to addresses within the Village would pay the fee.
- Tourists, commuters, and pass-through traffic do **not** contribute, even though they use local roads.
- This can reduce pressure on the property tax levy.

What Can Wheel Tax Revenue Be Used For?

By state law, wheel tax revenue can be used **only for transportation-related purposes**, such as:

- Street maintenance and resurfacing
- Road reconstruction
- Snow and ice control
- Sidewalk repair
- Stormwater infrastructure tied to roadways
- Transportation planning and engineering
- Street lighting costs
- Traffic control devices

It **cannot** be used for general government operations.

How Would a Wheel Tax Affect Residents?

WisDOT collects and administers the fee.
It would appear as a separate line item on the annual vehicle registration renewal.

Approximate Impact Example:

If the Village adopted a wheel tax, possible scenarios might include:

Wheel Tax Amount	Cost to Resident	Applies To
$10	$10 per vehicle per year	Passenger vehicles & light trucks (e.g., sedans, SUVs, pickups)
$20	$20 per vehicle per year	Same
$25	$25 per vehicle per year	Same
$30	$30 per vehicle per year	Same

Motorcycles are **not** subject to wheel taxes by state law.
Heavy trucks and trailers vary based on WisDOT rules.

Estimated Revenue for the Village of Cambridge

(Insert local estimate once vehicle registration count is confirmed.)

Most villages of similar size generate:

- **$10 fee → approx. $25,000–$40,000/year**
- **$20 fee → approx. $50,000–$80,000/year**
- **$30 fee → approx. $75,000–$120,000/year**

I can calculate a precise estimate for Cambridge if you want.

How Many Wisconsin Municipalities Have a Wheel Tax?

As of 2025:

- **36 municipalities and 12 counties** in Wisconsin have adopted a wheel tax.
- Municipal fees range from **$10 to $40**.
- Most communities use the revenue for resurfacing programs, plowing, and infrastructure projects.

Adoption Process for a Wheel Tax

A wheel tax is adopted by **Village Board ordinance**.
The steps typically include:

1. Introduction of ordinance
2. Public discussion
3. Board vote
4. Filing the ordinance with WisDOT
5. Fee becomes effective **the following January 1**, if submitted by WisDOT's deadline (90 days).

Nearby Communities With a Wheel Tax

1. **Dane County**
   - **Dane County** as a county imposes a wheel tax of **$28** per vehicle.
2. **Cities / Villages in Dane County**
   - **Madison (City)** — $40 municipal wheel tax.
   - **Lodi (City)** — $20 municipal wheel tax.
   - **Oregon (Village)** — $40 municipal wheel tax.
   - **Sauk City (Village)** — $20 municipal wheel tax.

3. **Other Nearby Municipalities**

    - **Sun Prairie (City)** — $30 wheel tax.
    - **Fort Atkinson (City)** — $20 wheel tax
    - **Waterloo (City)** — $15 wheel tax.

What the Wisconsin DNR *Does* Regulate About Yard Waste / Leaves

1. **Ban on Yard Waste to Landfills**

   According to the DNR, "yard materials" (which include leaves, grass clippings, brush, etc.) are prohibited from being sent to landfills. Wisconsin DNR+1

   - This means that municipalities need some way to deal with yard waste: through composting, drop-off sites, or other means. Wisconsin DNR+1
   - It does *not* necessarily mean the municipality must have curbside leaf pickup, just that leaves can't be disposed of in a trash landfill. Wisconsin DNR+1

2. **Composting Facility Regulation**

   - The DNR's rules for composting sites are in **Wis. Admin. Code § NR 502.12**. Justia Regulations+1
   - If a composting facility (yard waste facility) has **more than 50 cubic yards** of material on-site, it generally needs a DNR-issued license. Wisconsin DNR
   - Licensed composting facilities have to meet design and operation standards: e.g., turning piles, maintaining moisture, controlling run-off, preventing contamination, etc. State of Wisconsin+1
   - There are location standards, too: for example, how close the compost piles can be to water, or how stormwater/leachate is handled. State of Wisconsin

3. **Use of Composted Material**

   - Compost that comes from yard materials (like leaves) generally does *not* require DNR approval for land-spreading; small-scale use is allowed under certain conditions. Wisconsin DNR
   - However, when compost is used on land, the DNR recommends applying it in a way that avoids runoff, especially when ground is wet or frozen. Wisconsin DNR

4. **Stormwater / Pollution Prevention**

   - For municipalities that operate composting or yard-waste drop-off sites, there may be stormwater / pollution concerns. According to DNR MS4 (Municipal Separate Storm Sewer System) guidance, storage of yard waste must be done in a way that prevents stormwater pollution. Wisconsin DNR+1
   - This means a yard waste drop-off or composting site has to have **best management practices (BMPs)** to control leachate/runoff. Wisconsin DNR

Interpretation for Leaf Pickup in the Village of Cambridge

Putting this all together in the context of Cambridge, WI:

- The DNR **does not mandate** that municipalities must pick up leaves curbside. Its regulations are more about how yard waste is composted and how composting facilities operate safely.
- But because yard waste (like leaves) is banned from landfills, the DNR's rules **encourage or force villages to provide a sustainable way** to handle leaves (e.g., a drop-off compost site, or a licensed composting facility).
- If Cambridge wants to run a yard-waste drop-off, or a composting site, it likely needs to comply with DNR compost-facility requirements (if the scale is large enough).
- Cambridge's current use of a public yard waste / brush site (from what you told me / I found) aligns well with DNR goals: diverting leaves from landfill, managing yard-waste in an environmentally sound way, and avoiding stormwater pollution.

Conclusion on DNR Role

- **Yes**, the DNR plays a significant role: it regulates how yard waste is handled (especially when composted), sets requirements for composting facilities, and bans leaves from landfills.
- **No**, the DNR does **not explicitly force** local governments to run curbside leaf pickup programs. The method of handling leaves is left, in part, up to the municipality (so long as they stay in compliance with environmental rules).

Interpretation for the Village of Cambridge, WI on Street Sweeping

- If Cambridge is an **MS4-permitted municipality**, then the DNR could require it *to have a street sweeping program as part of its stormwater management plan*, depending on Cambridge's permit terms and its pollutant-loading analysis.
- But the DNR does **not necessarily require sweeping** in every permit — it's not a blanket "you must sweep every street." What's required depends on how Cambridge defined its stormwater program and what the DNR approved for its permit.
- Also, even if Cambridge sweeps, it must manage the sweepings properly (dispose or stage the material in a way that doesn't create pollution) per the BMP guidance.

I found **no evidence** that Cambridge, WI ever had its own individual or group MS4 permit in past permit cycles (at least in publicly available DNR/MS4 permit data):

- The DNR's MS4 permit search tool *lists Cambridge, Dane County, WI – Village* as a municipality, but shows **no active permit status** under general MS4 (as of the latest data). Wisconsin DNR
- The Madison Area Municipal Stormwater Partnership (MAMSWaP) MS4 permit (which covers several Dane County municipalities) does **not include Cambridge** as a co-permittee. Wisconsin DNR

- The DNR's general MS4 permit page does not indicate a specific MS4 permit held by Cambridge. [Wisconsin DNR+1]

Conclusion: There is no publicly documented historical MS4 permit for Cambridge, WI that would have required street sweeping as part of MS4 permit conditions.

NAME				ACTUAL VALUE JANUARY 1ST	ASSMT/1000 X Village Mill Rate EACH YEAR		
PAYMENT PERIOD		Tax Parcel Number	Address	TOTAL ASSESSED VALUE DANE	Amount owed to Village	AMOUNT PAID TO DISTILLERY	RUNNING BALANCE OF AMOUNT OWED TO DISTILLERY FROM $300,000
						RE: 1ST & 2ND	
CAMBRIDGE DISTILLING PROP		0612-012-9400-1	909 Vineyard Dr	Real Estate		INSTALLMNTS	300,000.00
DANCING GOAT DISTILLERY		40-13174	909 Vineyard Dr	Personal Property		PLUS	
						PERSONAL	
						PROPERTY	
2017/2018	REAL ESTATE						
2017/2018	PERSONAL PROP	PAID BY ANDREW BARTEN - FORMER ADMINISTRATOR				9,017.10	290,982.90
							-
2018/2019	REAL ESTATE	Village mill rate	7.910862	1,528,900	12,094.92	12,094.92	277,439.50
2018/2019	PERSONAL PROP		7.910862	183,100	1,448.48	1,448.48	
2019/2020	REAL ESTATE	Village Mill rate	7.705666	1,528,900	11,781.19	10,781.19	265,444.67
2019/2020	PERSONAL PROP		7.705666	157,500	1,213.64	1,213.64	
2020/2021	REAL ESTATE	Village Mill rate	7.767831	1,424,700	11,066.83	11,066.83	254,028.29
2020/2021	PERSONAL PROP		7.767831	45,000	349.55	349.55	
2021/2022	REAL ESTATE	Village Mill rate		1,378,500	11,431.09	11,431.09	242,297.01
2021/2022	PERSONAL PROP			36,200	300.19	300.19	
2022/2023	REAL ESTATE			1,827,400	12,289.67	12,289.67	229,778.68
2022/2023	PERSONAL PROP			34,000	228.66	228.66	
2023/2024	REAL ESTATE			1,910,400	13,980.75	13,980.75	215,578.38
2023/2024	PERSONAL PROP			30,000	219.55	219.55	
2024/2025	REAL ESTATE			1,945,600	15,671.37	15,671.37	199,907.01
2024/2025	REAL ESTATE			1,945,600	15,671.37		
						100,092.99	