



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 13, 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. **APPROVAL OF MINUTES**
 - A. September 29, 2025
5. **PUBLIC COMMENT**
6. **UNFINISHED BUSINESS – ACTION REQUIRED**
 - A. Discussion and Possible Action regarding the 2026 Village of Cambridge Budget
7. **CORRESPONDENCE**
8. **UPDATES AND EMERGING TOPICS FOR FUTURE DISCUSSION**
9. **ADJOURNMENT**

Lucy Peterson, Administrator/Treasurer/Deputy Clerk

Posted November 7, 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.

AUDIT & FINANCE COMMITTEE
Village of Cambridge, Wisconsin 53523
September 29, 2025

Minutes

1. CALL TO ORDER

2. ROLL CALL

- Trustee Breunig called the meeting to order at 6:30 p.m. members present: Trustee's Schulz, Breunig, Blackwood. Other presents: Lucy Peterson, Administrator, Paula Hollenbeck, Jay Fisher, Jacky Frey, Bill Crist, Julie Crist, Gail Tufte.

3. PROOF OF POSTING

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

4. APPROVAL OF MINUTES

A. October 15, 2024.

- *Trustee Blackwood made a motion to approve the minutes, seconded by Breunig. Motion CARRIED by Voice Vote.*

5. PUBLIC APPEARANCES/CITIZEN INPUT:

- *Gail Tufte, 314 Oriole Lane, Gail Tufte shared concerns regarding the senior meal program. She mentioned speaking with several community members, including individuals over the age of 70, and questioned whether the program serves as a necessary service or primarily a social gathering that requires significant financial support. She suggested the possibility of replacing the meal with a coffee-only option, noting that local establishments offer coffee for approximately three dollars, which could still provide a social setting at a lower cost. Additionally, Ms. Tufte raised a question about law enforcement staffing, noting that there are currently two full-time deputies serving both Cambridge and Deerfield. She expressed uncertainty about the associated costs and questioned whether the level of coverage is necessary for Cambridge.*
- *Jacky Frey, W9098 Blue Waters Pass, Town of Oakland, Jacky Frey raised several concerns during public comment. She questioned the rationale behind a reported \$100,000 payout to former Village Clerk Lisa Moen. She also inquired about the status of the July 5th ambulance accident, which incurred costs of approximately \$23,000, and asked whether a grant might be available to cover those expenses. Ms. Frey expressed concern over projected Fire/EMS expenditures for 2026, which are expected to total \$1.4 million, resulting in a departmental deficit of approximately \$79,000. She asked where the funding to cover that shortfall would come from. Additionally, she referenced the Fire/EMS budget is five hundred and eighty nine and questioned its source of funding. She emphasized that these financial issues are concerning to the community and asked why the Town of Oakland appears to have no interest in rejoining the commission. Ms. Frey also asked about the status of former EMS Deputy Chief Jason Sierra, referencing a lawsuit he filed on September 4th alleging termination without due process. In closing, she expressed frustration with the current financial management, stating that*

the practice of “robbing Peter to pay Paul” is unsustainable and that spending must be brought under control.

6. UNFINISHES BUSINESS

A. Fee schedule Update

- Village Administrator Peterson reported that she is continuing to work on this item and anticipates it will be discussed further in upcoming committee meetings. She hopes to bring it forward for consideration by the second Village Board meeting in October.*

7. NEW BUSINESS

A. Capital Improvement Projects

- Village Administrator Peterson reported that the current document is a draft outlining a five-project plan. It is intended for planning purposes and identifies items that need to be replaced.*

B. Discussion and Possible Action on Potential Implementation of Brush and Leaf Collection Fees

- Trustee Breunig provided an overview of the item. Village Administrator Peterson reported that a Public Works Committee meeting is scheduled for October, and both this item and the Public Works budget will be included on that agenda.*

C. Year-to-Date Expenditure Review

- Village Administrator Peterson reported that the requested report was included in the meeting packet. She also noted that the June reconciliation is available and that additional revenue entries still need to be added.*

D. 2024 Budget vs. Year-to-Date Spending Analysis

- Village Administrator Peterson noted that the Planning Department has only \$500 allocated in its budget, which stood out as unusually low. Trustee Breunig raised a question regarding the court supply and expense line item. Trustee Schulz requested clarification on a reported \$100,000 payout to the former Village Clerk. Administrator Peterson clarified that the payout was not \$100,000. The former employee had worked for over 10 years and was eligible for retirement benefits, including a Health Savings Account (HSA) through Northshore Bank. Approximately \$20,000 was deposited into the HSA. In addition, the employee received compensation for unused vacation and flex time as part of their retirement package. There was \$11,304.40 paid out of vacation time and \$47,900.00 for sick time for a total of \$59,204.40 was the total payout.*
- Trustee Blackwood reported that going forward, any overtime incurred by a deputy working at the school will be paid by the school district.*

E. Treasurer's Financial Report

- Village Administrator Peterson reported that she reviewed the transaction detail, noting that the Treasurer's financial report lacks itemized detail and only provides a final reconciliation figure. Trustee Blackwood added that the significant increase in the Fire/EMS budget was due to the initial costs associated with the Town of Oakland's withdrawal, which were not included in the original budget planning.*
- Trustees spoke about considering services that could be cut or some of equipment that could be sold.*
- Trustee Breunig thanked Bill Crist for being there and welcome the comments but the confrontation back and forth is not needed.*

F. Completed Audit Status Report

- Village Administrator Peterson reported that the audit has been completed. However, due to the large file size, it has not yet been uploaded to the Village website. All Trustees have received the final audit via email. Town Web currently has the file and*

will be posting it to the website.

G. Tax Increment Financing (TIF) District Health Overview

- *Village Administrator Peterson reported that the document is an annual report, which is required by mandate, and has recently been completed.*

H. Departmental Budget Reviews

1. Police Department Budget

- *Village Administrator Peterson referred to pages 73–76 of the meeting packet, noting that the document is a draft presented at the recent Joint Law Enforcement meeting. She added that the projected figures will likely decrease due to the upcoming retirement of a deputy with 10 years of service.*

2. Fire/EMS Budget – Kristin Blackwood

- *Trustee Blackwood reported that the budget session has commenced. Tracy has been working on aligning budget figures with actual expenditures, which has helped clarify the overall financial picture. Currently, there is approximately \$53,000 outstanding on the line of credit. The transition from the previous commission has presented some challenges. The Fire Department submitted a budget identical to last year's. Trustee Breunig inquired about the possibility of switching from paramedic-level service to basic-level service. Trustee Blackwood responded that such a change would reduce the budget by only \$25,000, as staffing requirements would remain the same.*

3. McFarland Senior Services Budget

- *Village Administrator Peterson reported that the proposed services for 2026 include nail trims, an Alzheimer's support group, blood pressure checks, and other wellness-related offerings. These services utilize the community room and kitchen facilities. The total cost for 2026 is projected to be \$16,868.00.*

8. CORRESPONDENCE

9. UPDATES AND EMERGING TOPICS FOR FUTURE DISCUSSION

- *Trustee Breunig asked when the line-by-line breakdown of the budget would be completed. Village Administrator Peterson responded that they are currently working with Ehlers on developing the detailed budget and expect it to be available soon. In the meantime, the Village Clerk has been assisting with training-related budgets and collaborating with staff to gather supporting documentation.*

10. ADJOURNMENT

- *Trustee Blackwood made a motion to adjourn at 7:43 p.m. seconded by Trustee Schulz. Motion carried by Voice Vote.*

I hereby certify that the foregoing was action of the Audit & Finance Committee on September 29, 2025.

Yessi Arce, Village Clerk/ Deputy Treasurer

Minutes approved as distributed on November 13, 2025, Audit & Finance Committee meeting.

Table xx General Fund Village of Cambridge, WI

2,000.00

3,000.00

0.50

REVENUES	Accounting	Acct #	Description	2023	2024	2025	2025	2026	TREND	CODE
				ACTUALS	ACTUALS	BUDGET	5/31/2025	BUDGET		
TAKES		100-00-41110-000-000	GENERAL PROPERTY TAX	957,675	1,091,557	1,083,864	2,243,142	1279,606	11.25%	T
TAKES		100-00-41310-000-000	PAYMENT IN LIEU OF TAXES	88,556	109,832	92,000	0	92,000	3.40%	L
TAKES		100-00-41490-000-000	DELINQUENT TAX COLLECTED	0	0	1,000	0	0		Z
TAKES		100-00-41800-000-000	INTEREST ON TAXES	43	2,047	0	0	0		Z
TAKES		100-00-41900-000-001	Other Taxes - First Dollar Ctd	0	2,590	0	0	0		Z
SPECIAL ASSESSMENTS		100-00-42300-000-000	SPEC ASSESSMENTS STREETS	20,374	15,792	15,792	0	20,000	-1.99%	L
SPECIAL ASSESSMENTS		100-00-42390-000-000	INTEREST ON SPEC. ASSESSMENTS	0	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43300-000-000	FEDERAL AID - ARPA	0	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43410-000-000	STATE SHARED REVENUES	55,520	119,412	122,240	0	133,000	25.06%	L
INTERGOVERNMENTAL REVENUES		100-00-43415-000-000	EXPENDITURE RESTRAINT PAYMENT	0	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43420-000-000	STATE AID/FIRE INSURANCE	10,359	11,197	9,000	0	12,896	10.25%	L
INTERGOVERNMENTAL REVENUES		100-00-43430-000-000	EXEMPT COMPUTER AIDS	677	677	1,572	0	677	0.00%	L
INTERGOVERNMENTAL REVENUES		100-00-43435-000-000	PERSONAL PROPERTY AID	3,098	3,098	9,418	0	3,098	0.00%	Z
INTERGOVERNMENTAL REVENUES		100-00-43500-000-000	GRANT REVENUE	0	(43,087)	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43520-000-000	STATE AID/LOCAL STREETS	121,243	125,449	121,087	60,943	121,000	5.87%	L
INTERGOVERNMENTAL REVENUES		100-00-43540-000-000	STATE AID - POLICE	10,000	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43545-000-000	STATE RECYCLING GRANTS	3,952	3,958	4,000	0	4,000		L
INTERGOVERNMENTAL REVENUES		100-00-43550-000-000	STATE AIDS - PETROLEUM	0	0	4,000	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43560-000-000	ELECTION GRANT FUNDS	600	167	0	0	0		L
INTERGOVERNMENTAL REVENUES		100-00-43565-000-000	COVID-19 GRANTS	0	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43690-000-000	PASSTHRU - EMS	0	0	7,000	7,000	7,000		Z
INTERGOVERNMENTAL REVENUES		100-00-43700-000-000	GRANTS: PLANNING	0	0	0	0	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43705-000-000	CAMBRIDGE FOUNDATION	0	0	0	(13,279)	0		Z
INTERGOVERNMENTAL REVENUES		100-00-43710-000-000	BIKE TRAIL GRANTS	0	58,433	0	0	0	5.88%	L
LICENSES AND PERMITS		100-00-44110-000-000	LIQUOR LICENSE	8,188	8,275	8,200	7,700	8,200	-1.01%	L
LICENSES AND PERMITS		100-00-44120-000-000	OPERATIONS LICENSE	2,160	1,890	2,000	1,710	2,000	8.40%	L
LICENSES AND PERMITS		100-00-44121-000-000	CIGARETTE LICENSE	600	710	610	600	770		L
LICENSES AND PERMITS		100-00-44150-000-000	OTHER BUSINESS & OCCP LICENSES	1,040	1,200	1,000	685	1,000	45.98%	L
LICENSES AND PERMITS		100-00-44200-000-000	DOG LICENSE	2,315	2,561	2,500	2,559	3,738	5.02%	L
LICENSES AND PERMITS		100-00-44300-000-000	BUILDING PERMITS	85,899	79,079	39,500	30,043	64,364	-11.38%	L
LICENSES AND PERMITS		100-00-44400-000-000	ZONING PERMITS	1,750	700	1,000	350	1,000		Z
LICENSES AND PERMITS		100-00-44500-000-000	PARK IMPACT FEE	0	10,668	15,000	100,090	23,470	5.23%	L
FINES, FORFEITS AND PENALTIES		100-00-45100-000-000	COURT FINES/PENALTIES	4,583	8,701	10,000	6,272	9,156	10.09%	L
PUBLIC CHARGES FOR SERVICES		100-00-46100-000-000	GENERAL GOV CHARGES SPECIALS	2,064	4,316	3,000	28,414	4,751	40.00%	L
PUBLIC CHARGES FOR SERVICES		100-00-46200-000-000	PARK USE FEES	300	75	100	50	105	0.00%	L
PUBLIC CHARGES FOR SERVICES		100-00-46310-000-000	TOWN OF OAKLAND - HWY AID	1,601	1,809	1,800	0	1,055		L
PUBLIC CHARGES FOR SERVICES		100-00-46320-000-000	MOWING/WEEDS/SNOW REMOVAL CHARGE	0	1,128	1,500	0	0		L
PUBLIC CHARGES FOR SERVICES		100-00-46330-000-000	RECYCLING REVENUES	315	701	500	4,951	3,000	36.25%	L
PUBLIC CHARGES FOR SERVICES		100-00-47600-000-000	WTR & SWR RENT TO VILLAGE	28,452	27,000	27,000	0	27,000		Z
INTERGOVERNMENTAL CHARGES FOR SERVICES		100-00-47500-000-000	LIBRARY - GIFTS/DONATIONS	13	371	0	0	0	-12.34%	L
INTERGOVERNMENTAL CHARGES FOR SERVICES		100-00-47600-000-000	Reimb. From Deerfield PD/Court	9,431	7,762	16,000	6,679	14,000	-12.14%	L
INTERGOVERNMENTAL CHARGES FOR SERVICES		100-00-48100-000-000	Reim. From School for SRO	573	569	2,200	399	2,200	74.10%	L
INTERGOVERNMENTAL CHARGES FOR SERVICES		100-00-48100-000-000	INTEREST ON INVEST	61,846	60,880	15,000	13,803	50,000	181.33%	L
CONTRIBUTED CAPITAL		100-00-48200-000-000	COMMUNITY CENTER REVENUE	1,440	1,510	1,800	1,050	2,000	-0.03%	L
CONTRIBUTED CAPITAL		100-00-48210-000-000	RENT OF VILLAGE PROPERTY/SIGNS	9,674	13,714	12,500	0	13,710		Z
CONTRIBUTED CAPITAL		100-00-48220-000-000	CABLE TV/LAND LEASE	0	0	1,000	0	0		Z
CONTRIBUTED CAPITAL		100-00-48230-000-000	LAND RENTAL	0	0	4,000	0	4,000		Z
CONTRIBUTED CAPITAL		100-00-48300-000-000	SALE OF VILLAGE PROPERTY	0	0	2,000	0	0		Z
CONTRIBUTED CAPITAL		100-00-48400-100-000	INSURANCE DIV/DENOS/PEWM REIMB	3,045	2,522	2,500	1,646	2,500	-1.31%	L
CONTRIBUTED CAPITAL		100-00-48500-000-000	EMPLOYEE CONTRIB TO INS PREM	12,256	13,925	11,000	5,955	13,343	-0.51%	L
CONTRIBUTED CAPITAL		100-00-48510-000-000	CAMBRIDGE FOUNDATION GIFT	22,510	0	0	0	0		Z
CONTRIBUTED CAPITAL		100-00-48600-000-000	DONATIONS	0	12	0	0	60		L

GENERAL GOVERNMENT	100-00-51600-220-000	MUN BLDG - UTILITIES	15,454	18,470	15,000	6,444	15,000	8,76%	C
GENERAL GOVERNMENT	100-00-51600-240-000	MUN BLDG - MAINT & REPAIR	11,733	13,537	8,000	2,234	10,000	16.10%	S
GENERAL GOVERNMENT	100-00-51600-340-000	MUN BLDG - JANITOR SUPPLIES	0	0	0	0	0		C
GENERAL GOVERNMENT	100-00-51600-390-000	MUN BLDG - SUPPLIES	2,811	3,137	2,500	1,105	3,200	11.17%	C
GENERAL GOVERNMENT	100-00-51610-000-000	MUNICIPAL BLDG - OTHER	67	0	0	0	0		C
GENERAL GOVERNMENT	100-00-51810-150-000	UNEMPLOYMENT COMPENSATION	331	0	0	0	0		W
GENERAL GOVERNMENT	100-00-51920-000-000	TAX REFUNDS	0	0	0	0	0		Z
GENERAL GOVERNMENT	100-00-51930-512-000	INSURANCE - LIABILITY	4,630	3,553	2,500	5,449	5,000	-10.56%	I
GENERAL GOVERNMENT	100-00-51930-512-000	INSURANCE - PROPERTY	8,766	5,851	6,000	5,225	15,000		E
GENERAL GOVERNMENT	100-00-51990-000-000	WORKERS COMP	4,119	9,615	4,000	5,773	6,500	-2.12%	Z
GENERAL GOVERNMENT	100-00-51990-000-000	CONTINGENCY FUND	0	0	0	242	0	-9.02%	C
GENERAL GOVERNMENT	100-00-51990-000-000	SUNDRY EXPENSES	1,100	1,838	500	0	500		S
GENERAL GOVERNMENT	100-00-52100-210-000	POLICE - LEGAL	763	0	0	0	0	-0.76%	S
GENERAL GOVERNMENT	100-00-52100-245-000	POLICE - DANE COM EXPENSE	4,177	3,281	0	765	2,500	-0.21%	S
GENERAL GOVERNMENT	100-00-52100-290-000	Dane County Sheriff's Contract	188,056	226,697	296,030	95,436	371,568	24.40%	C
PUBLIC SAFETY	100-00-52100-310-000	POLICE - INTERNET	660	660	700	275	700		C
PUBLIC SAFETY	100-00-52100-360-000	POLICE - REPAIR/MAINT SUPPLY	0	0	0	0	0		C
PUBLIC SAFETY	100-00-52100-370-000	POLICE - SQUAD GAS/OIL	6,693	4,994	5,500	1,888	5,431	8.76%	Z
PUBLIC SAFETY	100-00-52100-390-000	POLICE - PHONES & SUPPLIES	1,600	2,061	2,000	1,384	2,113	2.53%	C
PUBLIC SAFETY	100-00-52200-000-000	FIRE DEPT - 2% FIRE DUES	10,359	11,197	9,000	0	12,896		S
PUBLIC SAFETY	100-00-52200-000-000	FIRE/EXEM - VILLAGE SHARE	251,080	251,080	0	267,312	275,000	6.52%	S
PUBLIC SAFETY	100-00-52200-290-000	FIRE PROTECTION-HYDRANT RENTAL	167,772	232,546	264,933	0	264,933	9.94%	S
PUBLIC SAFETY	100-00-52200-000-000	PUBG. & BLDG. INSPECTIONS	32,120	53,017	30,000	19,202	45,000	2.36%	S
PUBLIC SAFETY	100-00-52400-000-000	ZONING ADMINISTRATION CHARGES	0	50	0	0	0		S
PUBLIC SAFETY	100-00-52400-000-000	EROSION CONTROL MONITORING	0	0	0	0	0		S
PUBLIC SAFETY	100-00-53100-215-000	ENGINEERING/PLANNING	0	9,958	0	7,483	40,000	26.69%	S
PUBLIC WORKS	100-00-53111-130-000	PUBLIC WORKS - HOURLY WAGES	122,646	126,706	124,793	37,216	150,000	24.74%	W
PUBLIC WORKS	100-00-53111-130-000	PUBLIC WORKS - FRINGES	17,316	18,554	9,547	5,386	20,000	17.48%	E
PUBLIC WORKS	100-00-53111-134-000	PUBLIC WORKS - HEALTH/ORIENTAL	42,727	41,248	39,481	11,347	43,000	-0.09%	E
PUBLIC WORKS	100-00-53111-134-000	PUBLIC WORKS - LIFE INS	16	156	400	122	156	140.91%	E
PUBLIC WORKS	100-00-53111-135-000	PUBLIC WORKS - UTILITY & PHONE	12,795	12,807	12,000	5,272	12,000	12.28%	C
PUBLIC WORKS	100-00-53111-230-000	PUBLIC WORKS - TREE & BRUSH	14,149	19,432	15,000	14,264	15,000	13.09%	S
PUBLIC WORKS	100-00-53111-235-000	PUBLIC WORKS - DNR ASH BOKER	0	0	0	0	0		S
PUBLIC WORKS	100-00-53111-280-000	PUBLIC WORKS - COMPUTER MAINT	0	571	1,500	0	600	5.99%	C
PUBLIC WORKS	100-00-53111-340-000	PUBLIC WORKS - SHOP SUPPLIES	2,346	2,635	4,000	192	2,500	3.66%	C
PUBLIC WORKS	100-00-53111-350-000	PUBLIC WORKS - EQUIP/VEHIC REP	4,698	7,485	10,000	3,876	12,000	-8.35%	C
PUBLIC WORKS	100-00-53111-351-000	PUBLIC WORKS - VEHICLE REPAIRS	5,708	267	0	1,059	0		C
PUBLIC WORKS	100-00-53111-360-000	PUBLIC WORKS - SUPPLIES	1,452	713	0	727	1,000		C
PUBLIC WORKS	100-00-53111-370-000	PUBLIC WORKS - FUEL	14,850	9,374	15,000	1,949	12,500	5.99%	C
PUBLIC WORKS	100-00-53111-371-000	PUBLIC WORKS - STREET SIGNS	2,315	434	1,000	91	1,000	-13.19%	C
PUBLIC WORKS	100-00-53111-390-000	PUBLIC WORKS - MISC	3,181	3,181	1,000	1,014	1,000	11.23%	C
PUBLIC WORKS	100-00-53111-391-000	PUBLIC WORKS - ROAD SALT	16,550	11,702	18,000	4,113	12,000	-2.70%	C
PUBLIC WORKS	100-00-53111-392-000	PUBLIC WORKS - SEAL COAT/PATCH	1,184	767	1,500	372	1,500	-18.18%	C
PUBLIC WORKS	100-00-53111-393-000	PUBLIC WORKS - STREET PAINT	996	1,230	500	0	500	16.31%	C
PUBLIC WORKS	100-00-53111-511-000	INSURANCE - LIABILITY	9,796	0	6,000	0	6,000		I
PUBLIC WORKS	100-00-53111-512-000	PUBLIC WORKS - WORKERS COMP	3,106	1,221	0	0	1,145		E
PUBLIC WORKS	100-00-53111-512-000	PUBLIC WORKS - BLDG SUPPLY/EXP	1,324	5,826	1,600	353	2,000		C
PUBLIC WORKS	100-00-53111-530-000	PUBLIC WORKS - OTHER TRAINING?	0	26,235	0	3,708	5,000		Z
PUBLIC WORKS	100-00-53111-823-000	PUBLIC WORKS - STREET OUTLAY	0	0	0	0	0		C
PUBLIC WORKS	100-00-53111-810-000	PUBLIC WORKS - EQUIP DEPREC	0	0	0	0	0		C
PUBLIC WORKS	100-00-53111-810-000	PUBLIC WORKS - BOKCAT PROGRAM	3,500	0	0	0	0		C
PUBLIC WORKS	100-00-53111-823-000	PUBLIC WORKS - STREET OUTLAY	38,821	0	0	0	0		C
PUBLIC WORKS	100-00-53111-824-000	PUB WORKS - EQUIPMENT OUTLAY	5,144	0	0	0	0		C
PUBLIC WORKS	100-00-53340-100-000	STREETS/ROADS - OTHER	9,000	0	0	0	0		C
PUBLIC WORKS	100-00-53420-000-000	STREET LIGHTS	27,928	0	12,1087	0	2,391	0.59%	C
PUBLIC WORKS	100-00-53420-000-000	SIDEWALK REPLACEMENT PLAN	0	170	25,000	8,545	20,000		C
UNDEFINED LEVEL	100-00-54200-000-000	DOG LICENSES	1,508	1,677	0	0	1,650		C
CULTURE, RECREATION AND EDUCATION	100-00-55200-120-000	PARKS - HOURLY WAGES	28,976	38,897	0	11,901	40,000	11.48%	W
CULTURE, RECREATION AND EDUCATION	100-00-55200-130-000	PARK - FRINGES	4,120	5,510	0	1,658	4,842	8.46%	W
CULTURE, RECREATION AND EDUCATION	100-00-55200-220-000	PARK - NO MOW AREA MAINT	945	1,337	1,000	321	1,000	18.16%	C
CULTURE, RECREATION AND EDUCATION	100-00-55200-240-000	FOUNTAIN MAINTENANCE	0	0	0	0	0		C
CULTURE, RECREATION AND EDUCATION	100-00-55200-245-000	MAIN STREET MAINT- FLOWERS	442	431	300	0	1,000		C
CULTURE, RECREATION AND EDUCATION	100-00-55200-250-000	FISH PONDS - LAGOON RD	1,703	2,305	0	0	0	6.68%	C
CULTURE, RECREATION AND EDUCATION	100-00-55200-290-000	PARK/PLAYGROUND SUPPLIES	2,304	2,270	2,000	117	2,000	5.63%	C
CULTURE, RECREATION AND EDUCATION	100-00-55200-390-000	PICNIC TABLE/BENCH REPLACEMENT	2,035	7,213	0	2,636	0	107.17%	C
CULTURE, RECREATION AND EDUCATION	100-00-55300-000-000	HOLIDAY DECORATIONS	10	0	100	89	0		C
			2,126	2,277	0	0	400	615.40%	C

CULTURE, RECREATION AND EDUCATION	100-00-55400-000-000	25,179	21,863	19,449	9,725	16,868	-1.43%	C
CULTURE, RECREATION AND EDUCATION	100-00-55450-000-000	0	1,000	500	0	-300		C
CULTURE, RECREATION AND EDUCATION	100-00-55500-000-000	0	0	250	0	0		C
CULTURE, RECREATION AND EDUCATION	100-00-55550-000-000	0	0	250	0	0		C
CULTURE, RECREATION AND EDUCATION	100-00-55700-000-000	0	250	250	250	0		C
CULTURE, RECREATION AND EDUCATION	100-00-55800-000-000	0	500	250	0	500		C
CULTURE, RECREATION AND EDUCATION	100-00-56700-130-000	38	29	20	5	0	5.33%	W
CONSERVATION AND DEVELOPMENT	100-00-56700-140-000	500	380	350	60	408	5.33%	S
CONSERVATION AND DEVELOPMENT	100-00-56700-210-000	614	2,078	500	549	2,100	9.28%	S
CONSERVATION AND DEVELOPMENT	100-00-56700-215-000	0	1,793	0	967	4,000		S
CONSERVATION AND DEVELOPMENT	100-00-56710-210-100	14,278	3,926	0	0	0		S
CONSERVATION AND DEVELOPMENT	100-00-56710-220-000	1,000	0	0	0	0		S
CONSERVATION AND DEVELOPMENT	100-00-56710-220-000	215,324	223,780	210,000	207,845	14,722	41.30%	L
CONSERVATION AND DEVELOPMENT	100-00-56710-230-000	12,518	14,200	15,000	7,886	0	3.68%	L
CONSERVATION AND DEVELOPMENT	100-00-56900-214-110	0	0	0	0	0		Z
CONSERVATION AND DEVELOPMENT	100-00-56900-220-000	0	8,000	0	0	0		Z
CONSERVATION AND DEVELOPMENT	100-00-57600-699-000	0	0	0	0	0		Z
CAPITAL OUTLAY - EQUIPMENT	100-00-58200-618-000	0	0	639,642	0	0		Z
DEBT SERVICE	100-00-58300-000-000	0	0	0	0	0		Z
DEBT SERVICE	100-00-58510-000-000	0	62	0	0	0		Z
DEBT SERVICE	100-00-58900-100-000	0	0	0	0	0		Z
TRANSFER TO GENERAL FUND	100-00-59200-000-000	0	0	0	0	0		Z
TRANSFER TO GENERAL FUND	100-00-59300-000-000	0	(43,087)	0	0	0		Z

1 ROW 10,000 LINES

TOTAL EXPENDITURES

HIDE

HIDE

EXCESS/(DEFICIT) REVENUES TO EXPENDITURES

ORIGINAL SOURCE DOCUMENT TOTAL MATCHES

Beginning Fund Balance

Ending Fund Balance

		1,820,813.14	1,925,915.32	2,314,328.06	972,486.79	1,939,699.10		
		1,820,813.14	1,938,023.00	2,314,328.06	972,486.79	1,939,699.10		
		TRUE	FALSE	TRUE	TRUE	FALSE		
		(256,478.86)	35,825.00	(437,643.57)	1,538,302.39			
		23,973.78	(261,893.00)	(226,068.00)	(226,068.00)	1,312,234.39		
		(232,505.08)	(226,068.00)	(663,711.57)	1,312,234.39	1,312,234.39		
TREND ANALYSIS BY CATEGORY								
							5-Year	3-Year
							2020-2024	2022-2024
COMMODITIES		234,396.90	176,564.02	281,135.21	65,940.09	184,652.25	0.55%	-6.16%
EMPLOYEE INSURANCE		95,922.15	97,551.60	72,511.75	40,094.31	102,659.20	8.81%	-3.71%
INSURANCE		22,691.17	9,403.99	14,000.00	24,656.00	26,000.00	-4.82%	-18.62%
SERVICES		865,806.13	1,001,046.43	739,673.49	457,875.93	1,186,108.67	7.85%	2.27%
WAGES		374,154.12	412,158.90	340,375.90	152,801.30	420,556.49	9.38%	3.32%
OTHER		227,846.67	261,298.06	866,141.71	231,129.16	19,722.50	24.53%	4.50%
		1,810,813.14	1,958,023.00	2,314,328.06	972,486.79	1,939,699.10		