VILLAGE BOARD OF TRUSTEES

DATE: TUESDAY, OCTOBER 27, 2026. **TIME:** 6:00 PM

LOCATION: AMUNDSON COMMUNITY CENTER
200 SPRING ST.
CAMBRIDGE, WI 53523

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **PROOF OF POSTING**
5. **PUBLIC COMMENT (LIMIT OF 3 MINUTES PER PERSON)**
6. **APPROVAL OF MINUTES:** Village Board Minutes of October 13, 2026
7. **APPROVAL OF BILLS**
8. **COMMITTEE REPORTS**
   a. Fire and EMS Committee – Trustee Blackwood
   b. Audit & Finance Committee – Trustee Blackwood
   c. Library Board – Trustee Trendel
   d. Water & Sewer Committee – President Hollenbeck
9. **VILLAGE ADMINISTRATOR'S REPORT**
   a. Update on Staff, Projects and Developments
10. **NEW BUSINESS – ACTION REQUIRED**
    a. Discussion and Possible Action on Parking spot removal on Main Street
    b. Discussion and Possible Action on Fire/EMS Budget
    c. Discussion and Possible Action to approve John Scott to serve on the Economic Development Committee
11. **FUTURE AGENDA ITEMS:**
12. **PUBLIC COMMENT (LIMIT OF 3 MINUTES PER PERSON)**
13. **NEXT MEETING DATES**
    a. Fire and EMS Commission – Wednesday, October 28, 2026, at 6:30 p.m.
    b. Audit & Finance Committee – Thursday, October 29, 2026, at 5:30 p.m.
    c. 2026 General Election – Tuesday, November 3, 2026, 7:00 a.m. until 8:00 p.m.
    d. Economic Development Committee – Wednesday, November 4, 2026, at 4:30 p.m.
    e. Plan Commission – Monday, November 9, 2026, at 6:30 p.m.
    f. Village Board – Tuesday, November 10, 2026, at 6:30 p.m.

14. **CLOSED SESSION**
    The Village Board will convene into Closed Session pursuant to **Wis. Stat. §19.85(1)(e)** for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session: **consider Offer to Purchase the Melster's Property.**

15. **RECONVENE TO OPEN SESSION**

16. **POSSIBLE ACTION TAKEN ON CLOSED SESSION ITEMS**

17. **ADJOURNMENT**

Josie Stine Utility Clerk/Deputy Clerk

Posted: October 23, 2026

The Village of Cambridge Board permits a period of public comment to receive information from members of the public pursuant to Wis. Stat. § 19.84(2). The Wisconsin Attorney General has advised that a governmental body should refrain from Board discussion on an item until specific notice of the subject matter and any proposed action has been provided. (Wisconsin Department of Justice, *Wisconsin Open Meetings Law: A Compliance Guide* (2009).)

NOTE:
Individuals who need special accommodations are encouraged to call (608) 423-3712 at least 24 hours before the meeting.

From: Julie & Bill Crist [redacted]
Sent: Thursday, October 22, 2026 10:29 AM
To: Paula hollenbeck <phollenbeck@cambridgewi.gov >; Betsy Busch <BBusch@cambridgewi.gov >; Jennifer Trendel <JTrendel@cambridgewi.gov >; Mitch Sands <msands@cambridgewi.gov >; Sharon Jacobson <SJacobson@cambridgewi.gov >; Greg Jankowski <GJankowski@cambridgewi.gov >; Kristin Blackwood <kblackwood@cambridgewi.gov >
Cc: Kris Breunig <KrisBreunig@cambridgewi.gov >; Brian Wilson <BWilson@cambridgewi.gov >; akarbusicky@hngnews.com; Mikayla Groonwald <mgroonwald@gmail.com >
Subject: Village's message about resident financial input

Dear Board Members,

Please include this email in the packets for the next Board meeting and the next Audit & Finance Committee meeting.

Like multiple other Village taxpayers and constituents, I was distressed to see the public message sent out by Kris on October 20th. As the governing body over the budget, the Board should have authorized or better yet authored these comments, which presented a policy statement implying that public input is unwelcome and suggesting that individuals with financial experience cannot understand municipal operations. At a minimum, these comments should have been reviewed with the Board prior to publication.

For context regarding my background with governmental operations:

- I hold a degree in Accounting, which included specialized coursework in governmental accounting.
- I passed the CPA exam, which tested knowledge of governmental accounting standards.
- As a former public auditor, I participated in audits of governmental entities, including villages, cities, county governments, federal grant programs, and public healthcare facilities.
- I also hold a degree in Economics, with coursework focused on governmental economics.

While I do not claim expertise in specialized areas like Tax Incremental Financing (TID) districts or utility rate regulation—where external advisory support is appropriate—my background provides a clear view of standard financial practices.

The Village currently faces a significant challenge in setting the 2026 budget following the 2025 financial results. I believe these issues stem from three core, interconnected financial process problems that must be addressed once the current budget is finalized:

1. Accurate and Timely Financial Reporting: During the last meeting, the 2025 audit report showed a significant loss, while the Treasurer's report indicated net income. Audits are consistently delivered ten months after fiscal year-end, and the recent Treasurer's report contained multiple errors. The Board, staff, and taxpayers require accurate, timely data to make informed spending decisions. Does the Treasurer have the necessary tools, time, and support to prioritize accurate financial reporting?

2. Spending Control: Staff and administrators need adequate tools and oversight to maintain budget adherence. Are financial reports reviewed in detail to identify variances and prompt corrective action? The Audit & Finance Committee should consider meeting monthly to perform this oversight.
3. Budget Process Timeline: The current budget process is initiated late and rushed to meet statutory deadlines. Comparable municipalities begin much earlier; for example, the Village of Deerfield initiates its budget process in March, and the City of Madison begins in June.

Financial indicators over recent years—including multi-year spending overages, unvoted fund transfers, and comparatively high tax rates—indicate that the current processes require operational adjustments.

I care deeply about Cambridge. Addressing these core administrative and financial processes will help ensure the long-term stability of the Village.

Sincerely,

Bill Crist

From: Mikayla Groonwald [redacted]
Sent: Wednesday, October 21, 2026 3:46 PM
To: Kris Breunig <KrisBreunig@cambridgewi.gov >; Paula hollenbeck <phollenbeck@cambridgewi.gov >; Jennifer Trendel <JTrendel@cambridgewi.gov >; Sharon Jacobson <SJacobson@cambridgewi.gov >; Betsy Busch <BBusch@cambridgewi.gov >; Greg Jankowski <GJankowski@cambridgewi.gov >; Mitch Sands <msands@cambridgewi.gov >; Kristin Blackwood <kblackwood@cambridgewi.gov >
Cc: Brian Wilson <BWilson@cambridgewi.gov >; akarbusicky@hngnews.com
Subject: The Village's message about resident financial input

Dear Kris and Board Members,

Please include this email in the packets for the next Board meeting and the Audit & Finance Committee meeting.

Kris and I spoke yesterday in length about a number of things, but mainly about the public message he sent yesterday. Since he has not retracted it as requested, I am addressing it with you all as a group, because I believe it was **(1) not appropriate to send publicly** and **(2) inaccurate about fiduciary responsibility and reliance on Ehlers.**

Kris, after circling the conversation around the intent of the message, you landed on your intent was to reduce pressure on staff and keep things calm while they work through the books. I fully support that, thank you for caring about your team. But the message as sent says something different. It tells everyone the Village will rely on its paid municipal advisors, and it **discredits input from residents with financial experience** . **It's not appropriate for a decision on direction to be made without approval from the audit and finance committee** .

First, on the public nature of the message. It went out the same day I sent my document to the Board, and while it didn't name anyone, its references to residents sharing their expertise and to a CPA made the connection clear to many people. I had shared my work only with the Board, not publicly. A direct conversation or an email to the Board would have been the better way to raise any concerns about my involvement. I also think the message as a whole reads as discrediting my work, and I don't think that's appropriate either. I asked Kris why he felt the need to share it publicly when there's been no public recommendations, he said "Why not, we're all about transparency, right? " I'd like to know whether the board thinks there was any need for this transparency with the public even though there have been no recommendations made to the public. And I'd like to know whether my recommendations would be hurtful if shared with the public.

Second, on the liability, which I said I'd look into. My understanding is that Wisconsin law generally protects municipalities and their officials from lawsuits over discretionary decisions such as budgeting (Wis. Stat. ₹ 893.80(4)). **Board members considering free analysis from residents doesn't create liability for the Village** .

Third, on relying on Ehlers. When I described the village's situation as Defcon 2, Kris asked why Ehlers wasn't raising that alarm, and said he hadn't received any "sky is falling "

messages from them. When I asked how often Ehlers reviews the books, he said whenever the Village asks, usually after the audit, and that the last contact was forwarding them the 2025 audit. They're not expected until the second Audit & Finance meeting. Ehlers remains the Village's advisor, and their guidance matters. But **Ehlers hasn't given feedback on 2025 and have not yet reviewed current 2026 numbers, so their silence shouldn't be taken as reassurance.** With the 2027 budget weeks away, the Board needs current analysis now, from every reliable source available. In my opinion , **given Ehlers' lack of attention, it would be a poor example of fiduciary responsibility to strictly follow Kris' message of relying on Ehlers' advice.**

In summary : Please don稚 read Kris痴 message as a reason to set my work aside. Feel free to use my document as a starting point alongside Ehlers' guidance. It reflects more than 40 hours and late nights of carefully thought-out research and analysis over the past week, and it's written with humble suggestions that should be checked and built on, not taken on faith. Hopefully it's saving a lot of consulting hours by doing an initial lift, and I suggest Ehlers provide feedback on it.

Why am I doing this without being asked? I'm building a family here in Cambridge, and I love the community I'm in, and I want to see it thrive now and far into the future. It's currently not thriving and the current track is not sustainable. That's all.

I hope you all have found my communication to be constructive and worthwhile. If it's not, or if you have ANY feedback, please individually tell me so I can course-correct. I truly want this feedback. I don't want to be loud or public. I just want to understand. But I'll admit, this treatment by Kris combined with the over-reliance on Ehlers inclines me to be more loud in fear that the finance issues are being silenced. However, I'd rather be collaborative.

Kris, here's a recap of the Ehlers follow-up we discussed:
1. Reach out to Brian Romer at Ehlers this week to find out what analysis they can deliver in time to affect the 2027 budget.
2. Ask Ehlers for feedback on my document, "Closing the General Fund Gap v2. "

I meant what I said in my meeting with Kris: I'm an ally, and I'm glad to help. My goal is solutions, not stirring anyone up. If you ever have concerns about what I send out, please bring them to me directly.

Thank you,

Mikayla

Village of Cambridge · 2027 Budget

Closing the General Fund Gap

Actionable options for the Audit & Finance Committee and Village Board, based on the 2025 draft audit

Prepared by Mikayla Groonwald, CPA · Updated October 2026

ACTION ITEMS AT A GLANCE

Actions to close the gap

#	Action	Who	When	Est. annual impact	Location of Details
1	**Get accurate numbers:** post the 2025 audit adjustments, correct and reissue the September 30 financials. Ask for the dollar impact of any revenue or expenses not yet posted	Staff	Before next Thursday	Accurate numbers for every other decision	The 2026 budget
2	**Spending pause:** no new or non-essential spending without Board **pre-approval** (for example, new laptops or team-building events), except emergencies. Nothing is automatically in the 2027 budget, and new commitments that need future funding wait until there's a plan.	Village Board	Now	Stops the gap from growing	The 2026 budget
3	**General government and consultants:** Review for restructure and cost-sharing opportunities. Benchmark staffing, including public works and parks, against similar villages, IT, insurance, developer-paid review costs, tax refund chargebacks. Pause non-essential consultant use.	Staff, Finance Committee	Before the budget vote	$112,979–$230,979	Option 1
4	**Supplemental Sheriff coverage:** confirm the contract terms and what the extra coverage provides, and consider reducing or pausing it before committing to 2027	Village Board	Before the 2027 commitment	$67,314–$134,627 (up to $269,254)	Option 2
5	**Hydrant charge:** confirm the correct 2026 amount, then plan the remaining 50% shift. Review water rate reductions to limit the impact on water bills to ratepayers.	Staff, rate advisor, PSC	Start now	$88,310–$264,934	Option 3
6	**Revenue**: charge TID-related costs to TIDs, check state aid, record refuse fees in the right fund, garbage fees at full cost	Staff	Within 30 days	$25,000–$50,000	Option 4
7	**Fire/EMS:** Push for the Commission's long-term levers, including Oakland, reducing fixed costs, run revenue, and request a reserve-and-return policy	Fire/EMS Commission	Ongoing	$0–$50,000 in 2027; more from 2028	Option 5

Impact estimates are explained in "What it adds up to." Garbage fees (about $32,000) sit in a separate fund and are not counted.

A few other suggestions:

- Ask the people closest to the books, like the Treasurer, for suggestions on cost-saving measures.
- Have a financial analysis of the general ledger done, preferably by a third party. Plus a comparison of cost structure to other similar villages.
- Ask staff for General Fund consultant spending over the past 4–5 years to see the trend.
- Don't conclude that a cost can't be reduced further, explore creative options.
- Don't start with the 2026 budget, since it improperly reflected costs. Start with 2025 and 2026 *actual costs.*

THE PROBLEM

The General Fund spent 51% more than it took in

2025 operating shortfall of **$772,571** on **$1,517,580** of revenue. Covered by a $480,000 loan and $337,880 owed to water and sewer.

The recurring gap to close

Item	Amount
2025 operating shortfall	–$772,571
Vineyards incentive (fully paid off)	+$207,845
One-time post-retirement payment	+$47,900
Recurring gap	**about –$517,000**

Debt for day-to-day operations is not a sustainable bridge, so the 2027 budget needs to close this recurring gap.

Sources: Audit pp. 6, 8, 29, 39, 42; Packet p. 82. Recurring gap is an estimate for staff to confirm.

THE 2026 BUDGET

Several 2026 lines were unrealistically budgeted well below what they cost in 2025

Line	2025 actual	2026 budget	2026 through Sept 30
Fire/EMS Village share	$563,088	$363,783	$443,664 (on pace for about $591,552)
Engineering services	$95,621	$30,000	$30,814
Village legal	$36,065	$25,000	$19,767
Liability insurance	$26,033	$15,000	$23,490
Computer maintenance	$21,979	$10,000	$8,873
Audit and accounting	$16,474	$15,000	$32,667 billed
Tax refunds	$15,733	$0	$50,772
Total	**$774,993**	**$458,783**	

These seven lines were budgeted $316,210 below what they cost in 2025, and most are already at or over budget. The 2027 budget should start from 2025 actuals and a full-year 2026 forecast, not from the 2026 budget.

On the revenue side, $176,180 of budgeted revenue (PILOT, rents, special assessments, park impact fees) had not been received by September 30. Some may still arrive in the fourth quarter.

Source: Packet pp. 77–82 (2026 budget-to-actual through September 30, including 2025 actuals). Fire/EMS year-end assumes a fourth equal payment of $147,888.

BENCHMARKS

We levy more, receive less aid, and spend more on administration

Measure	Cambridge	Benchmark	What it means
Property tax levy per resident	$1,137	$732 state avg.	55% higher; taxes are not the gap
State shared revenue per resident	$73	$204 state avg.	About $220,000 a year less aid
General government + streets per resident (2024)	$462	$226 avg. of 8 neighbors	About 2x; roughly $396,000 a year more
Police per resident (2024)	$126	$205 avg. of 8 neighbors	Below average; neighbors mostly run their own departments
Fire/EMS per resident (2024)	$317	$104 avg. of 8 neighbors	About 3x, driven by fixed costs over a small population
General Fund balance	–18.7% of spending	16.7% minimum (GFOA)	About $810,000 short of a basic cushion
Water Utility cash on hand	about 30 days	311 days (A-rated median)	At the bare minimum

General government + streets = net basic spending minus fire/EMS and police. Neighbors: McFarland, Lake Mills, Jefferson, Marshall, Cottage Grove, Deerfield, Rockdale, Edgerton. Sources: Wisconsin Policy Forum Municipal DataTool (2024); GFOA best practice; Fitch water medians via Raftelis; Audit pp. 5, 6, 8, 10.

General government is where the Village has the most room. Excluding public safety, Cambridge spends about twice what its neighbors do per resident. Fire/EMS relief is mostly long-term, so 2027 savings need to come primarily from general government.

See Options on the next pages.

OPTION 1 · GENERAL GOVERNMENT AND CONSULTANTS

Spending twice our neighbors per resident, outside public safety

General government plus streets cost **$462 per resident** in 2024, against a **$226** average for eight neighboring communities. That's roughly **$396,000 a year** more than if Cambridge spent like its neighbors. General government also ran $116,478 over budget in 2025 (Audit p. 45).

Consultant spending charged to the General Fund

Line	2025 actual	2026 through Sept
Engineering services	$95,621	$30,814
Village legal	$36,065	$19,767
Contracted services	$7,812	$51,360
Development project consulting	$2,970	$27,070
Planning consulting	$9,733	$1,904
Court legal	$5,705	$1,808
Economic development contract	$1,000	$89
Total	**$158,907**	**$132,810**

2026 consultant spending is already at 84% of the 2025 total with a quarter of the year left. Staff should provide the 4–5 year trend and comparison with other villages so you can understand the numbers here.

Developer review costs: bill them back

Many engineering and planning bills are for reviewing developer requests, such as rezonings and preliminary plats, at roughly $200 an hour. The review is needed because of the developer's project, so the developer should pay for it upfront.

- **Check the Village code.** Does it already require applicants to reimburse professional review costs? If so, are these costs being billed back? If not, the Board can adopt a professional fee reimbursement ordinance.
- **Require an escrow deposit at application,** with engineering, planning, and legal time billed against it before review work starts. Wisconsin law requires these fees to reasonably reflect the actual cost of the service, which hourly consultant billing does.
- **Don't wait for a developer agreement.** A fee ordinance applies to every application, even before an agreement is signed. Ask the Village attorney whether any past costs can be recovered.

Other general government and public works lines

Line	2025 actual	2026 budget	2026 to Sept
Admin staff pay and benefits	$249,158	$243,754	$156,255
Liability insurance	$26,033	$15,000	$23,490
Computer maintenance	$21,979	$10,000	$8,873
Assessor contract	$18,480	$15,400	$12,320
Tax refunds	$15,733	$0	$50,772
Training and mileage	$4,227	$5,000	$1,096
Public works staffing (wages, health, fringes)	$143,877	$191,500	$135,000

Line	2025 actual	2026 budget	2026 to Sept
Parks hourly wages	$29,060	$39,600	$16,167

Options and estimated savings

Option	Realistic	Hopeful
1. Pause non-essential consultant use and require Board approval for new engagements (30–50% of 2025 consultant spending)	$48,000–$79,000	$95,000
2. Fixed-price managed IT at $10,000	$11,979	$11,979
3. Rebid liability insurance	about $5,000	about $5,000
4. Compare admin staffing and pay against similar-size villages; share services with neighbors where it makes sense	$25,000–$50,000	$75,000
5. Developers reimburse planning and legal review costs through escrow agreements	$10,000–$25,000	$30,000
6. Discretionary spending policy (training, travel, events), card statement review, and purchase approval thresholds set low	$5,000–$10,000	$10,000
7. Charge back other jurisdictions' share of tax refunds (Wis. Stat. § 74.41)	$8,000–$25,000	$25,000
8. Public works and parks staffing: hold to 2025 levels instead of the 2026 budget (avoids about $58,000 of growth), and compare against similar villages	$0–$25,000	$50,000
Total	**$112,979–$230,979**	**$301,979**

Estimated savings: $113,000–$231,000 a year. This is the largest lever available for 2027.

- **Consultant approval rule:** staff need a written scope and cost estimate, approved by the majority Board, before engaging engineers, planners, or attorneys. Staff should report consultant spending monthly. Engineering alone was $95,621 in 2025, against a $30,000 budget for 2026.
- **Measurable goals for the Administrator:** evaluate performance and reward against specific finance goals: accurate monthly financials, timely responses to records requests, and budgets built on actual costs.

Sources: Audit p. 45; Packet pp. 78–82 (ledger detail); Wisconsin Policy Forum Municipal DataTool (2024). Admin staff combines salary, wage, fringe, and insurance lines. Savings beyond IT and insurance are judgment estimates for staff to price.

OPTION 2 · SUPPLEMENTAL SHERIFF COVERAGE

Review the extra Sheriff coverage before committing to 2027

Dane County Sheriff contract	Amount	Source
2025 actual	$269,254	Packet p. 80
2026 budget	$350,000	Packet p. 80
2026 through September	$163,194	Packet p. 80

The Village already receives base Sheriff patrol through county taxes. The contract pays for coverage on top.

- **Confirm the terms.** A resident's open records request in 2025–2026 produced only a contract that expired in 2008. The Board should see the current terms before committing to 2027.

- **Look at what the extra coverage provides.** Compare hours, calls, and tickets written under the supplemental coverage versus the county's base coverage.
- **Consider reducing or pausing it until finances stabilize.** There have been past periods without supplemental coverage. The Sheriff's Office may be able to absorb the deputy position, with an understanding that the Village may return later.
- **Weigh the trade-offs.** Police spending per resident ($126) is already below the neighbor average ($205), and a change would affect coverage shared with Deerfield and the school. This is a service-level decision for the Board.

> **Estimated savings: $67,000–$135,000 a year** by reducing coverage 25–50%, or up to $269,254 by pausing it, based on 2025 actual cost.

Sources: Packet p. 80; Wisconsin Policy Forum Municipal DataTool (2024); resident open records request.

OPTION 3 · HYDRANT CHARGE

Finish the hydrant shift, with relief for ratepayers

In 2025, the Village paid the full **$264,933** public fire protection charge from the General Fund (Audit p. 11). For 2026, the Board shifted **50%** to water ratepayers. The Audit & Finance Committee and the Village's financial advisors had recommended 100%.

- **Confirm the 2026 amount.** Half of the 2025 charge is about $132,467, but the 2026 General Fund budget shows $176,623 (Packet p. 80). Staff should explain the difference.
- **Plan the remaining 50% (about $132,467).** It requires PSC approval and public hearings, so the work needs to start well before the year it takes effect.
- **Ask for a rate review at the same time to offset the burden on ratepayers.** Water rates are set by the PSC, and the water utility has a great surplus. Ask the rate advisor whether overall rates can be held flat or lowered as part of the same filing, so ratepayers aren't simply absorbing a new cost.
- **Repay what the Village owes Water.** Village funds owe the utilities $870,746, including $448,666 to Water (Audit pp. 10, 39). Repaying it rebuilds Water's cash and reduces pressure for future rate increases.

> **Estimated relief: $88,310–$132,467 a year from the 2026 shift already adopted, plus about $132,467 more once the remaining 50% moves.**

Sources: Audit pp. 10, 11, 39; Packet pp. 80, 100; Fire/EMS Commission president.

OPTION 4 · REVENUE AND STRUCTURE

Other levers to put on the table

- **Charge eligible costs to TIDs.** Staff time and project costs tied to TIDs can be paid from TID funds. TID #5 holds $807,004.
- **Garbage fees at full cost.** The garbage fund lost $32,468 in 2025. Set fees to cover the service.
- **Record refuse fees in the right fund.** Garbage and recycling charges are billed on the tax bill, but the 2025 and 2026 ledgers show $0 where they should be recorded, while the audit shows $91,476 in 2025. Make sure they post to the Garbage & Recycling fund.
- **Melster sale proceeds.** Confirm whether there’s debt attached to this property. If not, apply the one-time proceeds to the deficit and to repaying the utilities.
- **Growth and TID closures.** New construction and closing TIDs raise the levy limit over time.
- **Check state aid eligibility.** The Expenditure Restraint Payment shows $0 in 2025 and 2026 (Packet p. 77). Ask whether the Village has received it before and what it would take to qualify. Also confirm all street

costs are reported to DOT for transportation aid, apply for LRIP road grants, and confirm the $3,098 personal property aid arrived.

> **Estimated savings: about $25,000–$50,000 a year** from TID cost allocation ($25,000–$40,000) and state aid ($0–$10,000), plus about $32,000 from garbage fees at full cost (a separate fund) and one-time Melster proceeds.

Sources: Audit pp. 6, 29, 39, 52–53; Packet pp. 77, 98. Confirm TID-eligible costs with the Village's TIF advisor.

OPTION 5 · FIRE/EMS

Fire/EMS relief: mostly long-term, some 2027

Fire/EMS costs about 3x our neighbors per resident ($317 vs. $104 in 2024). After a detailed conversation with the Commission president, my understanding of the landscape is:

- The department runs about as lean as a local service can from a staffing standpoint: one ambulance staffed 24/7 with two crew members, one full-time EMS Chief, and an all-volunteer fire department.
- The higher per-resident cost (3x our peers) comes mostly from fixed costs and past borrowing at the Commission level (due to some poor oversight by prior governance), and it's spread over such a small population. Property and Equipment can still be evaluated for cost saving measures.
- The Commission has done a lot of work recovering from the challenges of the past few years. Reserves are at $0 today, so the projected surplus is needed to rebuild them, and any return would be shared among all members.
- The Commission has cut its total budget from $1.55 million in 2026 to $1.4 million for 2027. Cambridge's 2027 share is $584,000, about 50% of member contributions.
- Restructuring options have been studied. Things like contracting with nearby departments, a joint department, dropping from paramedic to EMT level, and 12-hour staffing. The Commission's conclusion is that the cost savings would be minimal and some resulting in longer response times.

Levers for 2027 and Beyond for Fire/EMS Department

- **Oakland:** Accelerate talks with Oakland about a partial return to Commission EMS for 2027, with the goal of a full return, depending on whether Oakland's current contracts allow an early exit. Oakland once paid 43–47% of costs.
- **Run revenue:** understanding why it's down in 2026 and whether billing, collections, or rates could improve.
- **Adopt a reserve-and-return policy:** once reserves reach the target (three months expenses), surpluses come back to member municipalities as assessment credits.
- **Fixed costs:** Sell excess equipment if exceeding current needs since Oakland left. Sell the EMS house to save on mortgage, utilities, insurance, etc.
- **Grants,** through the grant writer the Commission has hired.
- **Debt payoff** over the next few years, though the 2030 truck may negate some of that relief.
- **Regional or state solutions over time,** like sharing services/equipment or state/county funding.

> **Estimated 2027 relief: $0–$50,000,** mainly from a possible reduced assessment if the Commission is in a healthy position entering Q4 2027. Larger relief depends on Oakland, fixed asset reduction, and debt payoff, likely from 2028. Board members should stay on top of these levers to ensure they’re moving along as fast as possible.

Sources: Wisconsin Policy Forum Municipal DataTool (2024); Fire/EMS Commission president; Daily Jefferson County Union and Cambridge News coverage of the Commission (2024–2026).

WHAT IT ADDS UP TO

General government and Board decisions carry 2027

Option (annual, recurring)	See	Realistic	Hopeful
General government and consultants	Option 1	$112,979–$230,979	$301,979
Supplemental Sheriff coverage (Board decision)	Option 2	$67,314–$134,627	$269,254
Hydrant: 2026 shift already adopted	Option 3	$88,310–$132,467	$132,467
Hydrant: remaining 50% (needs PSC)	Option 3	$0–$132,467	$132,467
Revenue and structure (TIDs, state aid)	Option 4	$25,000–$50,000	$75,000
Fire/EMS (2027)	Option 5	$0–$50,000	$75,000
Total		**$293,603–$730,540**	**$986,167**
Recurring gap to close		**$517,000**	**$517,000**

Closing the gap in 2027 depends mostly on general government and two Board decisions: supplemental Sheriff coverage and the remaining hydrant shift. Without them, the realistic total is about $226,000–$463,000, so a 2–3 year plan is likely needed. Fire/EMS relief comes mostly from 2028.

Not counted: garbage fees (about $32,000, separate fund), Melster sale proceeds (one-time), and any Oakland return. The 2026 hydrant relief depends on the confirmed amount ($264,933 less the 2026 Village share). Estimates beyond IT, insurance, the Sheriff contract, and the hydrant charge are judgment estimates for staff and the Fire/EMS Commission to confirm. Recurring gap is the 2025 shortfall less one-time items (Audit pp. 8, 42; Packet p. 82).

Outlook

Written comment for tonight: Fire/EMS budget

From Mikayla Groonwald [redacted]
Date Tue 10/27/2026 9:31 AM
To Kris Breunig <KrisBreunig@cambridgewi.gov>
Cc Brian Wilson <BWilson@cambridgewi.gov>

Dear Board Members,

Please include this in the record for tonight's meeting.

MY ASK: Send the 2027 Fire/EMS budget back to the Commission, asking for:
- A $50,000 reduction in Cambridge's share (about $100,000 Commission-wide)
- A review of vehicles, equipment, and facilities that now serve a smaller service area
- More revenue from ambulance billing, collections, and non-transport fees
- A revised budget by mid-November

WHY:
- $584,000 is the largest single cost in our General Fund, which faces a shortfall of several hundred thousand dollars.
- Our cost per resident is about 3x our neighbors' ($317 vs. $104, in 2024, a higher delta in 2025).
- Fixed costs didn't shrink when Oakland and Lake Mills left. They're now shared by fewer communities.

TAX IMPACT: $300,000 deficit in the general fund is about $125 a year on a $400,000 home. Every dollar is needed to close the gap.

Thank you to our firefighters, EMTs, and the Commission for this year's progress.

Mikayla Groonwald, CPA
809 Chickadee

Outlook

Public Comment for the Minutes – Fire/EMS Budget

From Greg Hellmich [redacted]
Date Mon 10/26/2026 8:41 PM
To Brian Wilson <BWilson@cambridgewi.gov>
Cc Kris Breunig <KrisBreunig@cambridgewi.gov>

Hi Brian,

Please include this in the Board packet and minutes.

I am thankful for our firefighters and EMTs. Fire/EMS is $584,000, one of our biggest costs. I ask the Board to have the Commission review it before approving. Are there trucks or equipment we no longer need? Is there a cheaper way to house the EMS crew? Could we charge for non-transport calls? Can any loans be refinanced?

Thanks
Greg Hellmich
313 Oriole Lane

MINUTES

VILLAGE BOARD OF TRUSTEES
AMUNDSON COMMUNITY CENTER
200 SPRING ST., CAMBRIDGE, WI 53523
TUESDAY, OCTOBER 13, 2026, 6:30 PM

1. **CALL TO ORDER:** President Hollenbeck called the meeting to order at 6:30 p.m.
2. **PLEDGE OF ALLEGIANCE:**
3. **ROLL CALL:** Members Present – President Hollenbeck, Trustee Blackwood, Trustee Busch, Trustee Jacobson, Trustee Jankowski, Trustee Sands, Trustee Trendel.

   Members Absent – None.

   Others Present – Frank Peregrine, Richard Scott, Mikayla Groonwald, Bill Crist, Julie Crist, Abigail Karbusicky, Lead Cable Operator Melissa Murack, Administrator Kris Breunig, and Clerk/Treasurer Brian Wilson.
4. **PROOF OF POSTING:** Confirmed - Upper and Lower levels of the Amundson Center, Cambridge Post Office, Badger Bank, Bank First, and the Village website.

   President Hollenbeck announced that under Old Business there would be no discussion or action on the proposed preliminary plat for Summer Prairie as it will be in front of the Plan Commission again in November.
5. **PUBLIC COMMENT (LIMIT OF 3 MINUTES PER PERSON):**
   - Bill Crist (312 Oriole Lane):

     Regarding 2025 Audit, he said an audit tests whether financial statements follow accounting rules. It is not designed to find fraud or summarize organizational performance. He said the missing management discussion and analysis leaves the board without a plain-language account of operating, economic, and historical results.
   - Richard Scott (15 Dilemma Rd.):

     Richard Scott praised Trustee Busch's handling of the October 6 Economic Development Committee meeting. He said committee members were prepared and focused on moving matters forward.
   - Mikayla Groonwald (809 Chickadee Dr.) spoke to several financial concerns:
     - **Financial analysis:** Resident and CPA distributed a five-page board deck. She said the 2025 draft audit showed a general-fund loss of $772,000 on about $1.5 million in revenue. She said the fund ended nearly $400,000 below zero and without cash, while borrowing bridged the gap.
     - **Peer comparison:** Grunwald said Cambridge's property-tax levy was 55% above the state average per resident. She said the village spent about 69% more per resident than eight nearby communities on basic services. She identified fire and EMS as the largest difference.
     - **Budget concern:** Grunwald said the September budget-to-actual report showed an apparent general-fund surplus of about $650,000, but she found inconsistencies that she believed required correction. She expected the corrected position to look more like a deficit.
     - **Suggested budget work:** Grunwald urged the board to correct and reconcile the September financials, prepare a cash forecast through December 31, build the 2027 budget on actual costs, and make substantial spending cuts after a line-by-line review. She offered to help with the analysis at no cost.
6. **APPROVAL OF MINUTES:** Village Board Minutes of September 22, 2026.

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Trustee Blackwood moved to approve the Minutes for September 22, 2026. Second by Trustee Jankowski. Motion carried by voice vote.

7. APPROVAL OF BILLS:

Motion by Trustee Blackwood to approve bills totaling $314,841.59. Second by Trustee Trendel. Motion carried on a roll call vote 7-0.

Yes – President Hollenbeck, Trustee Blackwood, Trustee Busch, Trustee Jacobson, Trustee Jankowski, Trustee Sands, and Trustee Trendel.

No – None

8. AUDITOR'S REPORT ON THE 2025 FINANCIAL STATEMENTS

Eric Davidson, Auditor, with Bauman Associates Ltd. presented the audit of the 2025 financial statements. He issued an unmodified opinion, meaning the financial statements were fairly presented under the applicable accounting standards. He stressed that an audit provides reasonable assurance, not absolute assurance, and is not a deep fraud investigation.

Internal-control findings:

Davidson reported several control deficiencies.

- Segregation of duties: The village did not have enough staff to fully separate custody of assets, transaction recording, and transaction authorization. Davidson said this is common for a municipality of Cambridge's size. Staff turnover during 2025 worsened the condition.
- Financial-statement preparation: The village relied on the auditor to prepare draft financial statements and notes. Davidson said the technical requirements of governmental accounting standards make this common for smaller municipalities.
- Audit adjustments: The audit proposed 49 entries to correct the records. Davidson attributed the need in part to turnover and lack of continuity. He expected stronger workpapers and tools to reduce this issue.
- Journal-entry review: The audit found a need for controls over journal entries and review. Davidson said the village was putting a review process in place. He said inadequate journal-entry review has been a weakness in fraud and error cases.
- Meeting minutes: Some 2025 minutes could not be produced because of turnover. Davidson said Wilson had searched for them and that the issue should be corrected going forward.
- Deficit fund balances: The general fund and capital projects fund had continuing deficit balances. Davidson said the deficits accumulated over time and were not limited to 2025.

Davidson said the staff stability provided by Breunig and Wilson should improve audit timeliness and reduce the village's reliance on audit staff for accounting corrections. He said future audit presentations should ordinarily occur in May rather than October.

General fund and capital projects deficits:

Davidson said public-safety expenditures rose to $1,193,412 in 2025, from $774,600 in 2024. The increase included about $80,000 more for Dane County Sheriff costs and a $312,000 increase for Fire and EMS.

Public works expenditures fell from $326,655 to $252,890. Conservation and development spending totaled $249,154. Davidson said that amount included the final developer payment of about $200,000, which should be available for other purposes after 2026.

The general fund reported a $772,000 deficit. Borrowing of $480,000 partly covered public-safety costs. The general fund's fund balance fell by $157,103.

The capital projects fund's fund balance fell by $218,055 and ended with a $417,200 deficit fund balance. Davidson said recent capital projects were not backed by dedicated levy revenue, debt, grants, or other sources. The general fund was effectively covering them.

Trustee Blackwood asked whether capital work should have been financed through borrowing rather than the general fund. Davidson agreed that the village needed a clearer capital-financing approach. He said capital debt is common under levy limits, and a five-year capital improvement plan should guide budgeting and borrowing.

Utility funds, debt capacity, and interfund borrowing:

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- Water utility: The water fund reported operating income of $504,000 and a $253,000 increase in net position. Davidson said recent rate action helped support the well project and water rates.
- Sewer utility: The sewer utility reported an operating loss of $70,495. Davidson said the utility should ideally at least break even through rates.
- Stormwater utility: The stormwater utility reported a $2,737 operating loss.

Hollenbeck said the village shifted 50% of fire-hydrant costs to water and sewer billing. She said the village did not implement Ehlers recommended 3% sewer-rate increase. The Water and Sewer Committee was negotiating with COWC because a related loan had been paid off. She said a new payment arrangement might reduce sewer costs and avoid another sewer-rate increase next year.

Davidson said the village had nearly $12.7 million in debt margin, or about 78% capacity to issue additional general-obligation debt. He said that capacity could fund capital projects, although he did not suggest borrowing simply because capacity exists.

One environmental-improvement loan was paid in 2025. Davidson said the final loan was expected to be paid in 2026, reducing the sewer utility's debt-service burden.

The board also discussed money owed among funds. Davidson said the water and sewer utilities had advanced about $37,000 to the general fund in the year-end schedule. Hollenbeck said Ehlers had explained that pooled cash helps municipalities manage uneven general-fund receipts during the year. Davidson distinguished temporary cash-flow management from year-end structural borrowing. He said the year-end balances represented money owed to the utilities, not normal temporary borrowing, and lacked a formal note or repayment plan.

Davidson said using debt for general-fund operating costs is not sound practice. He said it was not typical among his municipal clients.

Levy-limit options and Fire and EMS costs:

Davidson said Fire and EMS costs had risen 88% since 2021. He said levy limits constrain the village's ability to recover those costs through normal tax growth.

He identified a levy-limit adjustment for changes in costs under an existing intergovernmental agreement. He said the village should consider whether the Fire and EMS cost shift after Oakland's withdrawal qualified. He also described a potential increase of the CPI rate of 3.3% plus 2% if all participating municipalities approve the required resolution.

Hollenbeck said the village has a voter-approved $95,000 levy-limit increase from a referendum held seven or eight years ago. It has no end date and remains part of the village's annual levy base.

Davidson said the board's options were to reduce general-fund spending, use allowable levy-limit adjustments, borrow for capital work rather than operations, or pursue another referendum. He said new construction increases tax capacity gradually and requires added services.

9. COMMITTEE REPORTS:

a. Fire and EMS Committee – Trustee Blackwood

Trustee Blackwood said the Fire and EMS Commission approved its budget and submitted it to member communities before the October 1 deadline. She said this was the first on-time submission in about five years.

Lake Mills still plans to withdraw at the end of 2026 and join the City of Lake Mills. Blackwood said Lake Mills contributes about $100,000 in municipal revenue. The commission adjusted its budget and equalized values to absorb that loss while still producing a reduced 2027 budget.

Blackwood said equalized values had not been updated for several years. The update benefited Cambridge and increased Christiana's share.

b. Economic Development Committee – Trustee Busch

Trustee Busch reported that one committee member resigned because of work and other commitments. Two people expressed interest in joining. The board noted that the committee must include representatives from real estate or retailing, a small business, and the legal or banking community.

The committee distributed a draft municipal ordinance for member review. Members were also asked to review the WEDC mural toolkit.

Room-tax letters and applications were sent by certified mail on October 9. Room tax collection will begin

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January 1, 2027. Lodgekeepers' first payments will be due April 30.

The committee also reviewed possible elimination of downtown parking spaces. It sought more information before recommending any change. The requested information includes turning-radius data and accident statistics for the intersection.

The committee's next meeting is November 4 at 4:30 p.m.

c. Personnel Committee – Trustee Trendel

Trustee Trendle said the Personnel Committee met October 6 and continued finalizing the employee handbook. The committee expects to present it to the full board before the end of the calendar year.

The committee entered closed session. No action resulted. Its next meeting is scheduled for October 27 at 5:00 p.m.

d. Plan Commission – President Hollenbeck

President Hollenbeck deferred her report as items acted on by the Plan Commission would be coming up later in the meeting.

e. Public Works Committee – Trustee Sands

Trustee Sands said the Public Works Committee found an urgent need for a new snowplow truck. The committee approved a recommendation to purchase one, subject to village approval, but did not want to bypass the budget process.

The committee recommended no action on parking spaces at Highway 12 and Spring Street. It also identified Allen Street as the next street likely needing full reconstruction, but took no action before the budget process.

Public Works reviewed the proposed departmental budget line by line. Sands said the basketball court was expected within the next few weeks. Potter's Road was complete and the village had received its portion of the bill.

10. VILLAGE ADMINISTRATOR'S REPORT:

Breunig reported that the contractor for the bulk water fill station mobilized on October 12. Electrical work cost $23,612, against a $12,000 allowance. The project had an $11,612 overrun that would need to be addressed by Water and Sewer.

The Koshkonong Creek Bridge remained on track for completion before Halloween.

The village repaired a water-main break near Highway 18. It also repaired two breaks at West Main and North Pleasant. Breunig said the latter two occurred after required valve exercising. The Highway 18 break was not related to valve exercising.

Breunig said staff suspected the Highway 18 line had leaked for a long time. Repairing it should reduce water loss in that area. Hollenbeck said the village must report unaccounted-for water to the state and had been tracking the issue.

The Summer Prairie preliminary plat was postponed to November at the developer's request. The village granted a 90-day preliminary-plat consideration extension through November 30.

Palmer Meadows final plat was approved in September. Staff were working through utility questions.

The proposed rezoning of 600 Kenseth Way was on the board's agenda. Breunig said the potential church use involved no exterior changes beyond signage.

For the November general election, mail and online registration closes October 14. In-person registration runs from October 20 through October 30.

Breunig recognized Brock Pinnow for passing distribution and groundwater exams to qualify as a municipal waterworks operator. He also recognized Blake and Lee for refurbishing, priming, painting, and improving Well No. 2. Breunig said estimates for the work exceeded $10,000.

11. VILLAGE CLERK/TREASURER'S REPORT:

Wilson said the September budget-to-actual report showed general property taxes at 152% of budget. The excess was about $615,000. He said it would be divided among the three TIF funds, mainly one of them, after he calculated the allocation based on TIF value.

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Wilson said he had begun correcting entries. He moved a fire department quarterly payment that had been placed in fire dues. He also added the library's tax allocation to its budget after the library reported that the amount was missing.

12. NEW BUSINESS – ACTION REQUIRED:

a. Discussion and Possible Action on an exemption for farm equipment on Spring Water Alley

The board considered an exemption from Spring Water Alley's six-ton weight limit for farm equipment. Hollenbeck said the exemption could reduce the need for farm equipment to travel on Main Street. She said farm traffic on the alley would not be a daily occurrence.

Richard Scott said semitrailers would not use the alley. He estimated that a combine and loaded gravity wagons could weigh about 12 tons. He said his own use would be limited to about three days per year, with four or five loaded trips per day during a short fall harvest period. Empty return trips would be under six tons.

Trustee Blackwood said the alley had a weight restriction because heavy use had caused significant damage. She raised concerns about allowing machinery that could exceed the limit and about preventing other heavy vehicles from claiming the exemption.

Trustee Sands opposed the exemption. He said the village had spent about $100,000 repairing the alley and did not receive GTA support for the work. He said the exemption could again damage the village's investment.

Trustee Jankowski also cited the village's limited road budget and concern over making special exceptions.

Motion by President Hollenbeck to exempt farm equipment from being restricted on Spring Water Alley. Second by Trustee Blackwood. Motion failed on a voice vote.

b. Discussion and Possible Action on recommendation from the Plan Commission to approve the rezone of 600 Kenseth Way (Lot 2 of CSM) Rezone from B-MU to B-G

The former winery building is being considered for sale to a church. The Business General district permits churches.

Motion by President Hollenbeck to approve the rezone 600 Kenseth Way from B-MU to B-G. Second by Trustee Jacobson. Motion carried on a voice vote.

c. Discussion and Possible Action on recommendation from the Plan Commission to approve a land division of 112/120 South Street by certified survey map.

The division more evenly splits the two properties. It also gives one homeowner access to sewer infrastructure on the property. That homeowner accepted responsibility for additional trees and grass mowing.

President Hollenbeck made a motion to approve the land division of 112/120 South Street. Second by Trustee Jankowski. Motion carried.

d. Discussion and Possible Action on Resolution 2026-16 Approving Additional Election Inspectors for the 2026-2027 Term.

Motion by Trustee Blackwood to approve Resolution 2026-16 Approving Additional Election Inspectors for the 2026-2027 Term. Second by Trustee Sands. Motion carried on a voice vote.

e. Discussion and Possible Action on Resolution 2026-17 Resolution Requesting Exemption From Jefferson County Library Tax

Trustee Trendel said the exemption prevents double taxation because the library does not function as its own taxing authority.

Trustee Blackwood made a motion to approve Resolution 2026-17 Resolution Requesting Exemption From Jefferson County Library Tax. Second by Trustee Busch. Motion carried on a voice vote.

f. Discussion and Possible Action on Resolution 2026-18 Resolution Requesting Exemption From Dane County Library Tax

Trustee Jankowski moved to approve Resolution 2026-18 Resolution Requesting Exemption From Dane County Library Tax. Trustee Jacobson made the second. Motion carried by voice vote.

g. Discussion and Possible Action on Halloween Trick or Treat hours of 5:00 pm until 7:00 pm, Saturday, October 31, 2026

The board amended the initial proposal and set Halloween trick-or-treat hours for 5:30 p.m. to 7:30 p.m. on

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Saturday, October 31, 2026. Trustee Sands said online listings and historical practice showed those hours.

Motion by Trustee Trendel to set Halloween Trick or Treat hours for 5:30 p.m. to 7:30 p.m. on Saturday, October 31, 2026. Second by Trustee Blackwood. Motion carried on a voice vote.

h. Discussion and Possible Action on recommendation from the Public Works Committee regarding the need for a new snow plow truck

The board took no action on the new snowplow truck. It will address the need through the budget process.

13. OLD BUSINESS – ACTION REQUIRED:

a. Discussion and Possible Action on recommendation from the Plan Commission regarding approval of the Summer Prairie Preliminary Plat for Parcel 0612-123-4780-1 subject to conditions.

This item was removed from the agenda.

14. FUTURE AGENDA ITEMS:

a. Discussion and Possible Action on a referral from the Public Works Committee to consider the removal of parking spaces from the intersection of HWY 12 and Spring Street

b. Discussion on E-bike and E-scooter ordinances

c. Dane County Sheriff's contract

d. Fire and EMS Budget

e. Approve the Village 2027 Budget

15. PUBLIC COMMENT (LIMIT OF 3 MINUTES PER PERSON):

- Bill Crist (312 Oriole Lane):

Stressed the importance of and need for the village to have a five-year capital improvement plan.

16. NEXT MEETING DATES:

a. Library Board – Wednesday, October 14, 2026, at 6:30 p.m.

b. Water and Sewer Committee – Tuesday, October 20, 2026, at 6:30 p.m.

c. Village Board – Tuesday, October 27, 2026, at 6:30 p.m.

d. Fire and EMS Commission – Wednesday, October 28, 2026, at 6:30 p.m.

e. 2026 General Election – Tuesday, November 3, 2026, 7:00 a.m. until 8:00 p.m.

f. Economic Development Committee – Wednesday, November 4, 2026, at 4:30 p.m.

g. Plan Commission – Monday, November 9, 2026, at 6:30 p.m.

h. Village Board – Tuesday, November 10, 2026, at 6:30 p.m.

17. ADJOURNMENT

Trustee Sands made a motion to adjourn. Second by Trustee Janksowski. Motion carried by voice vote.

Meeting adjourned at 8:30 p.m.

Respectfully submitted by Brian Wilson, Clerk/Treasurer, Village of Cambridge

These minutes are not official until approved by the Village Board of Trustees.

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VILLAGE OF CAMBRIDGE – VILLAGE BOARD OF TRUSTEES
BILLS APPROVAL – ***10/27/2026***

APPROVAL OF BILLS TOTALING $ 91,258.52

President Hollenbeck

Trustee Blackwood

Trustee Busch

Trustee Jacobson

Trustee Jankowski

Trustee Sands

Trustee Trendel

Highlights: Current Bills over $5,000

A-1 Concrete (Sidewalk Replacement)	$ 8,400.00
Associated Bank - Interest on G.O. Bond 2018 Hwy PQ Project	$ 16,962.50
GFL Environmental - Trash and Recycling	$ 10,872.85
WI Dept. of Admin. - Environmental Improvement Fund Interest	$ 49,733.12
	$
	$
	$
	$

Check Run Totals:

Bills over $5000 ----------→	$ **85,968.47**
Bills under $5000 ----------→	$ **5,290.05**
Total All Bills For Check Run:	**$ 91,258.52**

Payroll Dated **10/29/2026** **$** **30,067.53**

Dated From: 10/27/2026 From Account:
Thru: 10/27/2026 Thru Account:

Voucher Nbr	Check Date	Payee			Amount
	10/27/2026	A-1 CONCRETE			
ANNUAL SIDEWALK REPLACEMENT PLAN					
100-00-53430-000-000	SIDEWALK REPLACEMENT PLAN				8,400.00
ANNUAL SIDEWALK REPLACEMENT PLAN			6802 10/8/2026		
				Total	8,400.00
	10/27/2026	ALLIANT ENERGY/WP&L			
#8378600000 LIBRARY					
150-00-55110-220-000	LIB - UTILITIES				870.04
#8378600000 LIBRARY			83786 10/14/2026		
				Total	870.04
	10/27/2026	ALLIANT ENERGY/WP&L			
#0347153 PW GARAGE NORTH ST					
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE				160.57
#0347153 PW GARAGE NORTH ST			0341530000 10/14/2026		
100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE				29.71
#5613463308 150 LAGOON RD SHED			10/15/2026		
100-00-53420-000-000	STREET LIGHTS				37.34
#1611869258			10/14/2026		
100-00-53420-000-000	STREET LIGHTS				39.38
#252381			10/14/2026		
100-00-53420-000-000	STREET LIGHTS				61.41
#543106			10/14/226		
100-00-53420-000-000	STREET LIGHTS				52.16
#5706050000			10/14/2026		
100-00-53420-000-000	STREET LIGHTS				80.91
#5122342434 HWY 12/18 & 138 TRAFFIC LTS			10/15/2026		
100-00-53420-000-000	STREET LIGHTS				78.16
#9380220000			10/15/2026		
100-00-53420-000-000	STREET LIGHTS				5.27
#4803810000 WHEATLAND STREET LIGHT			10/14/2026		
100-00-55200-220-000	PARK UTILITIES				47.44
#0335194619			10/14/2026		
100-00-55200-220-000	PARK UTILITIES				29.04
#6959100000 VETERANS PARK			10/14/2026		
100-00-51600-220-000	MUN BLDG - UTILITIES				830.78
#370181			10/14/2026		

Dated From: 10/27/2026 From Account:
Thru: 10/27/2026 Thru Account:

Voucher Nbr	Check Date	Payee		Amount
			Total	1,452.17

10/27/2026 ASSOCIATED BANK GREEN BAY
INTEREST - BONDS DATED JUNE 13,2018

110-00-58200-618-000	INTEREST- G.O. BOND 2018 HWYPQ		16,962.50
	INTEREST - BONDS DATED JUNE 13,2018	10/19/2026 99G100003	
		Total	16,962.50

10/27/2026 ASSOCIATED BANK GREEN BAY
BONDS SERIES 2019A DATED 9/12/2019

500-00-53700-687-000	G.O. ADMIN. FEE		475.00
	BONDS SERIES 2019A DATED 9/12/2019	27416 10/13/2026	
		Total	475.00

10/27/2026 C & M HYDRAULIC TOOL SUPPLY INC.
CHAINS FOR CHAIN SAW

100-00-55200-390-000	PARK/PLAYGROUND SUPPLIES		57.98
	CHAINS FOR CHAIN SAW	0185801-IN	
		Total	57.98

10/27/2026 CHARTER COMMUNICATIONS/SPECTRUM
#170804901

100-00-53311-220-000	PUBLIC WORKS - UTILITY & PHONE		88.65
	#170804901	170804901101426 10/14/2026	
500-00-53700-681-200	TELEPHONE/INTERNET EXPENSE		44.46
	#170804901	170804901101426 10/14/2026	
600-00-53700-851-400	TELEPHONE/INTERNET EXPENSE		44.46
	#170804901	170804901101426 10/14/2026	
		Total	177.57

10/27/2026 CHARTER COMMUNICATIONS/SPECTRUM
170806001 ADMIN INTERNET SVC

100-00-51420-221-000	ADMIN - TELEPHONE/INTERNET		67.43
	170806001 ADMIN INTERNET SVC	170806001101426 10/14/2026	
500-00-53700-681-200	TELEPHONE/INTERNET EXPENSE		33.15
	170806001 WATER INTERNET	170806001101426 10/14/2026	
100-00-52100-390-000	POLICE - PHONES & SUPPLIES		66.31
	170806001 POLICE INTERNET SVC	170806001101426 10/14/2026	
600-00-53700-851-400	TELEPHONE/INTERNET EXPENSE		33.15
	170806001 SEWER INTERNET	170806001101426 10/14/2026	

Dated From: 10/27/2026 From Account:
Thru: 10/27/2026 Thru Account:

Voucher Nbr	Check Date	Payee			Amount
				Total	200.04

10/27/2026 DANE COUNTY TREASURER (LAND CONSERVATION)
STORM MGMT - VINEYARD DR EXT & LOT 1

800-00-58100-300-000	OUTSIDE SERVICES-ENGINEERING		60.44
STORM MGMT - VINEYARD DR EXT & LOT 1	CAM0926 10/13/2026		
		Total	60.44

10/27/2026 GFL ENVIRONMENTAL (LRS)
OCT 26 TRASH COLLECTION SERVICES

350-00-53620-290-000	TRASH COLLECTION CONTRACTED		5,935.99
OCT 26 TRASH COLLECTION SERVICES	U10000353944 9/17/2026		
350-00-53620-295-000	RECYCLE COLLECT- CONTRACTED		3,978.00
OCT 26 RECYCLE COLLECTION SERVICES	U10000353944 9/17/2026		
350-00-53620-390-000	OTHER SUPPLIES & EXPENSE		958.86
FUEL SURCHARGE	U10000363659 10/19/2026		
		Total	10,872.85

10/27/2026 MC FARLANE, BRYAN
10/03 - 10/16/2026 CLEAN AMUNDSON BLDG

100-00-51600-120-000	MUN BLDG - HOURLY WAGES		400.00
10/03 - 10/16/2026 CLEAN AMUNDSON BLDG	10/16/2026		
		Total	400.00

10/27/2026 NAPA AUTO PARTS
HYDRAULIC HOSE & FITTINGS

100-00-53311-350-000	PUBLIC WORKS - EQUIP/VEHIC REP		103.83
HYDRAULIC HOSE & FITTINGS	791923 10/12/2026		
100-00-53311-340-000	PUBLIC WORKS - SHOP SUPPLIES		-8.16
SHOPR AIR HOSE COUPLERS	791714 10/07/2026		
100-00-53311-340-000	PUBLIC WORKS - SHOP SUPPLIES		36.54
SHOP OIL RAG, AIR HOSE ADAPTERS	792068 10/15/2026		
100-00-53311-350-000	PUBLIC WORKS - EQUIP/VEHIC REP		272.13
HYDRAULIC HOSES&FITTINGS, WINDSHIELD WPR	792087 10/15/2026		
500-00-53700-660-000	VEHICLE/FUEL EXPENSES		28.92
F150 WINDSHIELD WIPERS	792087 10/15/2026		
		Total	433.26

10/27/2026 NAPA AUTO PARTS
HYDRAULIC HOSE - LOADER GRAPPLE BUCKET

Dated From: 10/27/2026 From Account:
Thru: 10/27/2026 Thru Account:

Voucher Nbr	Check Date	Payee			Amount
600-00-53700-851-000	OFFICE SUPPLIES & EXPENSES				3.36
LAMINATING POUCHES			50694955	10/13/2026	
100-00-51420-310-000	ADMIN - OFFICE SUPPLY				3.31
SHARPIES MARKERS			50694955	10/13/2026	
500-00-53700-640-000	SUPPLIES AND EXPENSES				1.65
SHARPIES MARKERS			50694955	10/13/2026	
600-00-53700-851-000	OFFICE SUPPLIES & EXPENSES				1.65
SHARPIES MARKERS			50694955	10/13/2026	
				Total	82.46
	10/27/2026	STAFFORD ROSENBAUM LLP			
LEGAL SVCS - GENERAL CORPORATE					
100-00-51300-210-000	VILLAGE LEGAL WORK				50.00
LEGAL SVCS - GENERAL CORPORATE			218452	10/15/2026	
100-00-51300-210-000	VILLAGE LEGAL WORK				429.00
MELSTER CANDY SITE DEVELOPMENT			218452	10/15/2026	
				Total	479.00
	10/27/2026	VILLAGE OF DEERFIELD			
POLICE FUEL - SEPT 2026					
100-00-52100-370-000	POLICE - SQUAD GAS/OIL				35.70
POLICE FUEL - SEPT 2026			3065	10/9/2026	
				Total	35.70
				Grand Total	41,525.40

Dated From: 10/27/2026 From Account:
Thru: 10/27/2026 Thru Account:

	Amount
Total Expenditure from Fund # 100 - VILLAGE GENERAL FUND	11,990.49
Total Expenditure from Fund # 110 - DEBT SERVICE FUND	16,962.50
Total Expenditure from Fund # 150 - LIBRARY FUND	887.98
Total Expenditure from Fund # 350 - REFUSE & RECYCLING FUND	10,872.85
Total Expenditure from Fund # 500 - WATER UTILITY	627.53
Total Expenditure from Fund # 600 - SEWER UTILITY	123.61
Total Expenditure from Fund # 800 - STORMWATER UTILITY	60.44
Total Expenditure from all Funds	41,525.40 ✓



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Brian Pahnke, Division Administrator

September 10, 2026

RE: Invoice #: 22314

KRIS BREUNIG
VILLAGE OF CAMBRIDGE
200 SPRING STREET
PO BOX 99
CAMBRIDGE, WI 53523-0099

Phone: (608) 423-3712
Fax: (608) 423-3916

Please mark name & phone corrections, if any.

2nd Notice

Loan Payment Notice and Instructions

Choose Payment Method, Date, and Return

The State of Wisconsin Clean Water Fund Program and Safe Drinking Water Loan Program together comprise the State of WI - Environmental Improvement Fund (EIF). The enclosed loan payment invoice shows the interest rate, outstanding principal balance, and principal and interest amounts due for each project loan. The amount indicated in the column labeled "Total Payment Due" is the amount you should remit.

Please let us know when and how you will be remitting your payment by providing the date of and checking the appropriate payment method below, and then emailing DOAEIF@wisconsin.gov or faxing (608-266-7645) this form on or before **Tuesday, October 13, 2026.**

Our payment will occur on _____(date)

☐ **U.S. Bank E-Bill Secure Payment Portal:**

http://eif.wi.gov

Please remit by Friday, October 30, 2026

☐ **Local Government Investment Pool (LGIP) Account to Account Transfer System:**

https://lgip.wisconsin.gov

Please remit by 11 a.m. Monday, November 2, 2026

☐ **Wire Transfer:**

U.S. Bank, National Association
777 E Wisconsin Ave
Milwaukee, WI, 53202
Phone: 414-765-4055
ABA#: 075000022
Acct #: 111851166
Account Name: State of Wisconsin Treasurer
(For Further Credit to: State of WI - Environmental Improvement Fund)
Please remit by 12 p.m. Monday, November 2, 2026

☐ **Automated Clearing House (ACH):**

U.S. Bank, National Association
777 E Wisconsin Ave
Milwaukee, WI, 53202
ABA#: 021052053
Acct #: 68062104
Account Name: Joint UPIC Account
(Identify Environmental Improvement Fund in the payment field)
Please remit by Wednesday, October 28, 2026

Please be sure to remit on a timely basis as any payment received after the due date will be considered a technical bond default. If you or your bank need help setting up the wire transfer, or ACH, or if you have any other questions, please email DOAEIF@wisconsin.gov or call Andrea Ceron, (608) 267-0374.

Environmental Improvement Fund Invoice

Municipality: Village of Cambridge(13111)

Invoice #:	22314
Invoice Date:	9/10/2026
Due Date:	11/2/2026

DNR Project ID	Interest Rate	Outstanding Balance	Principal Due	Interest Due	Admin Fee Due	Total Payment Due
5055-03	2.668%	$39,660.36	$0.00	$529.07	$0.00	$529.07
5055-05	2.255%	$4,408,425.15	$0.00	$49,204.05	$0.00	$49,204.05
Subtotals:		$4,448,085.51	$0.00	$49,733.12	$0.00	$49,733.12
				Grand Total Amount Due:		**$49,733.12**

2nd Notice

Notes:
Loan disbursements made within 45 days prior to a May 1st or November 1st payment are not charged interest until the next payment date.

New loans closed within 60 days prior to a May 1st or November 1st payment generally are not scheduled for a loan payment until the next payment date.

Payments are due in accordance with the terms of the underlying Bonds or Notes owned by the State of Wisconsin Environmental Improvement Fund.

	Municipal Share			Equalized Value		
	2023	2025	2027	2022	2024	2026
Cambridge	26.04%	49.00%	50.04%	$ 248,676,400.00	$ 299,396,000.00	$ 336,199,300.00
Christiana	20.26%	39.00%	46.05%	$ 193,482,100.00	$ 238,683,300.00	$ 309,453,400.00
Rockdale	2.10%	4.00%	3.91%	$ 20,055,800.00	$ 22,601,100.00	$ 26,274,100.00
Lake Mills (7%)	3.99%	8.00%		$ 38,147,970.00	$ 42,976,479.00	
Oakland (85.7%)	47.61%			$ 454,706,802.90	$ 528,558,178.00	

	2019	2020	2021	2022	2023	2024	2025	2026	2027
Cambridge	$ 142,290.69	$ 169,893.85	$ 184,510.36	$ 191,017.12	$ 251,080.16	$ 251,080.16	$ 591,552.00	$ 591,552.00	$ 583,817.66
Christiana	$ 120,273.10	$ 136,838.66	$ 143,411.51	$ 146,500.60	$ 195,352.36	$ 195,352.36	$ 470,828.00	$ 470,828.00	$ 537,266.25
Rockdale	$ 14,494.83	$ 15,430.85	$ 16,694.04	$ 16,650.28	$ 20,249.66	$ 20,249.68	$ 48,288.00	$ 48,288.00	$ 45,618.05
Lake Mills	$ 20,178.18	$ 24,038.69	$ 24,367.83	$ 29,011.47	$ 38,516.72	$ 38,516.72	$ 96,580.00	$ 96,580.00	
Oakland	$ 275,561.20	$ 331,303.96	$ 359,131.44	$ 380,582.28	$ 459,102.12	$ 459,102.12			
Total	**$ 572,798.00**	**$ 677,506.01**	**$ 728,115.18**	**$ 763,761.75**	**$ 964,301.02**	**$ 964,301.04**	**$1,207,248.00**	**$1,207,248.00**	**$1,166,701.96**

		Debt by End of Year Report							
		2019	2020	2021	2022	2023	2024	2025	2026
Engine 1	Lease	$652,124.40	$258,183.40	$206,546.72	$154,910.04	$103,273.36	$51,636.68	$0.00	$0.00
Plymovent	BB Loan 51767				$93,234.46	$83,982.58	$76,161.39	$70,715.85	$0.00
EMS House	BB Loan 51929				$350,000.00	$344,315.37	$338,895.67	$338,788.38	$327,497.12
Squad 5	BB Loan 49949				$543,222.60	$495,752.27	$450,522.40	$402,094.55	$363,680.62
Ambo	BB Loan 52955					$355,638.00	$313,997.27	$246,176.47	$184,794.98
Line of Credit	BB Loan 57698						$49,329.33	$82,329.33	$0.00
Stryker	Payment Plan						$74,856.74	$58,000.00	$33,000.00
Total		**$652,124.40**	**$258,183.40**	**$206,546.72**	**$1,141,367.10**	**$1,382,961.58**	**$1,355,399.48**	**$1,198,104.58**	**$908,972.72**

	Actual					*Budget*	
	2022	2023	2024	2025	2026	*2027*	*% Change from Peak*
EMS Wages by Year	$ 585,931.04	$ 815,811.58	$ 767,749.98	$ 655,034.00	$ 663,175.82	$ 647,243.00	*-20.66%*
Municipal Share by Year	$ 763,761.75	$ 964,301.02	$ 964,301.04	$1,207,248.00	$1,207,248.00	$1,166,701.96	*-3.36%*
Debt By EOY	$1,141,367.10	$1,382,961.58	$1,355,399.48	$1,198,104.58	$ 908,972.72		*-34.27%*
Run Revenue by Year	$ 235,545.75	$ 281,513.96	$ 382,850.75	$ 288,964.55	$ 199,807.85	$ 220,000.00	*-42.54%*
Overall Operating Budget	$1,506,709.99	$1,738,713.73	$1,512,926.01	$1,325,368.06	$1,224,140.18	$1,281,659.20	*-26.29%*

REVENUE

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
900 Operations Income							
900.1 Run Fees	235,545.75	281,513.96	382,850.75	288,964.55	199,807.85	192,000.00	220,000.00
900.2 Tower Rental	7,661.15	7,800.13	6,009.55	9,670.55	11,739.35	9,630.00	9,917.00
900.3 Funding Assist Program	6,711.77	80,062.61	7,171.43	0.00	0.00		21,000.00
900.4 Offset From Reserves	0.00	0.00	0.00	0.00	0.00		0.00
900.5 Interest	56.93	68.48	136.56	22.32	40.24	100.00	40.24
Total 900 Operations Income	**$249,975.60**	**$369,445.18**	**$396,168.29**	**$298,657.42**	**$211,587.44**	**$201,730.00**	**$250,957.24**
925 Capital Income							
925.1 Donations	35,852.00	23,694.22	1,225.00	5,000.00	5,000.00		0.00
925.2 Equipment Sales	10,107.00	0.00	0.00	29,363.85	0.00		0.00
925.3 Grants	86,364.06	5,000.00	0.00	31,638.38	29,077.22	19,000.00	0.00
925.4 Loan Proceeds	287,850.00	0.00	0.00	0.00	0.00		0.00
925.5 Capital Interest	1,439.90	577.26	0.00	0.00	0.00		0.00
Total 925 Capital Income	**$421,612.96**	**$29,271.48**	**$1,225.00**	**$66,002.23**	**$34,077.22**	**$19,000.00**	**$0.00**
950 Municipal Income							
950.1 Cambridge	143,262.84	298,834.44	251,080.16	563,088.04	591,552.00	591,552.00	583,817.66
950.2 Christiana	146,500.59	262,190.45	146,514.27	446,149.21	470,828.00	470,828.00	537,266.25
950.3 Lake Mills	89,961.47	38,516.72	38,516.72	66,983.82	96,580.00	96,580.00	0.00
950.4 Oakland	380,582.28	459,102.12	459,102.12	0.00	0.00	0.00	0.00
950.5 Rockdale	16,650.28	20,249.66	21,329.68	45,810.74	48,300.00	48,300.00	45,618.05
Total 950 Municipal Income	**$776,957.46**	**$1,078,893.39**	**$916,542.95**	**$1,122,031.81**	**$1,207,260.00**	**$1,207,260.00**	**$1,166,701.96**
950.31 EMS - Restricted to EMS	0.00	58,560.00	117,120.00	29,216.04	0.00		0.00
975 In Transit Funds							
975.1 Operations Surplus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
975.2 Accumulated Cash Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 975 In Transit Funds	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Billable Expenditure Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Billable Expenditure Revenue-1	0.00	0.00	0.00	0.00	0.00		0.00
Billable Expense Income	0.00	0.00	0.00	0.00	0.00		0.00
Markup	0.00	0.00	0.00	0.00	0.00		0.00
Not Specified Deposit	0.00	276.19	0.00	0.00	0.00		0.00
Sales of Product Income	0.00	0.00	0.00	0.00	0.00		0.00
Sales of Product Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Services	0.00	0.00	0.00	0.00	0.00		0.00

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
Shipping Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Unapplied Cash Payment Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Uncategorized Deposits	0.00	86,229.70	0.00	0.00	0.00		0.00
Total Revenue	**$1,448,546.02**	**$1,622,675.94**	**$1,431,056.24**	**$1,515,907.50**	**$1,452,924.66**	**$1,427,990.00**	**$1,417,659.20**
Cost of Goods Sold							
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00		0.00
Total Cost of Goods Sold	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**
Gross Profit	**$1,448,546.02**	**$1,622,675.94**	**$1,431,056.24**	**$1,515,907.50**	**$1,371,057.66**	**$1,427,990.00**	**$1,417,659.20**
EXPENDITURES							
100 EMS People Expenses							
100.1 EMS Recruiting	961.50	2,443.47	114.44	893.95	425.95	1,000.00	1,000.00
100.2 EMS Training	10,291.83	16,417.03	14,200.81	18,939.95	4,617.71	2,000.00	2,000.00
100.4 EMS Uniforms	12,494.19	45,007.03	5,471.94	7,880.58	4,218.53	2,500.00	2,500.00
100.5 EMS Medical	1,406.00	1,902.00	3,234.76	1,624.78	0.00		0.00
100.6 EMS Incentives	150.00	0.00	0.00	0.00	0.00		0.00
100.7 EMS Food	1,321.65	1,342.70	1,255.45	1,117.75	0.00		0.00
100.9 EMS Humanitarian	2,039.27	0.00	0.00	0.00	0.00		0.00
Total 100 EMS People Expenses	**$28,664.44**	**$67,112.23**	**$24,277.40**	**$30,457.01**	**$9,262.19**	**$5,500.00**	**$5,500.00**
200 EMS Consumables							
200.1 EMS Medical Consumables	24,492.60	51,713.69	18,663.45	14,662.02	15,688.46	17,000.00	14,000.00
200.2 EMS Office Supplies	288.50	559.51	4,173.43	1,201.29	3,020.94	1,500.00	1,500.00
200.3 EMS Cleaning Supplies	964.01	2,580.17	468.19	1,242.97	267.87		400.00
200.4 EMS Postage (deleted)	0.00	0.00	0.00	0.00	0.00		0.00
200.5 EMS Vehicle Supplies (deleted)	0.00	0.00	0.00	0.00	0.00		0.00
Total 200 EMS Consumables	**$25,745.11**	**$54,853.37**	**$23,305.07**	**$17,106.28**	**$18,977.27**	**$18,500.00**	**$15,900.00**
250 EMS Professional							
250.2 EMS Professional Services (deleted)	0.00	0.00	0.00	0.00	0.00		0.00
250.3 EMS Subscription & Mbrshp	2,418.56	2,554.30	968.29	2,905.01	825.74	3,500.00	1,000.00
Total 250 EMS Professional	**$2,418.56**	**$2,554.30**	**$968.29**	**$2,905.01**	**$825.74**	**$3,500.00**	**$1,000.00**
300 EMS Equipment							
300.1 EMS Office Equipment	1,505.08	999.27	884.83	5,484.62	5,785.32		
300.2 EMS Rig Equipment	(175.48)	31,522.57	2,657.00	11,357.67	20,000.00		
300.3 EMS Equip Maint Contracts	0.00	0.00	0.00	0.00	0.00		0.00
300.4 EMS Radios & Pages	0.00	62,726.15	0.00	9,555.85	0.00		0.00

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
Total 300 EMS Equipment	**$1,329.60**	**$95,247.99**	**$3,541.83**	**$26,398.14**	**$25,785.32**	**$0.00**	**$0.00**
399.1 EMS Temporarily Unassignd	*0.00*	*23,463.06*	*0.00*	*0.00*	*0.00*		*0.00*
450 Wages, Tax & Processing							
450.1 Gross Wages	585,931.04	703,669.01	0.00	0.00	0.00	10,000.00	552,243.00
450.11 Salary	0.00	14,411.55	767,749.98	444,994.02	471,037.87	597,300.00	95,000.00
450.12 Hourly (Regular, Standby)	0.00	58,480.92	0.00	0.00	0.00		0.00
450.13 OT (Salary and Hourly)	0.00	36,351.94	0.00	209,704.46	192,137.95		0.00
450.14 Holiday (Standby, Holiday OT) and Vacat	0.00	2,898.16	0.00	335.52	0.00		0.00
Total 450.1 Gross Wages	**585,931.04**	**815,811.58**	**767,749.98**	**655,034.00**	**663,175.82**	**607,300.00**	**647,243.00**
450.10 Payroll Taxes	0.00	0.00	0.00	50,748.80	50,253.90	49,879.53	50,000.00
450.2 Payroll Processing	1,291.50	2,280.28	1,958.89	3,991.00	4,422.00	18,000.00	18,000.00
450.3 ACH Fees	631.76	1,348.57	0.00	0.00	0.00		0.00
450.4 Federal Withholding	624.23	259.33	0.00	0.00	0.00		0.00
450.5 State Withholding	1,969.04	0.00	0.00	0.00	0.00		0.00
450.51 Wisconsin	(1,782.18)	214.73	73.58	0.00	10.00		0.00
450.52 Ohio	(86.40)	(24.00)	0.00	2,590.30	0.00		0.00
450.521 City Tax - Cincinnati	0.00	0.00	0.00	0.00	0.00		0.00
450.6 Medicare	8,548.84	11,762.65	10,989.01	0.00	0.00		0.00
450.7 Social Security	36,553.65	50,295.37	46,987.59	0.00	0.00		0.00
450.8 Fed Unemployment	0.00	0.00	1.82	3,630.24	0.00		0.00
450.9 Adjustments to Net Pay	443.77	3,191.08	0.00	0.00	*20,215.48*		0.00
Total 450 Wages, Tax & Processing	**$634,125.25**	**$885,139.59**	**$827,760.87**	**$715,994.34**	**$738,077.20**	**$675,179.53**	**$715,243.00**
500 Benefits							
500.1 Life Insurance	280.58	254.00	1,083.66	1,277.64	95.16	213,288.00	103,203.00
500.10 DBS Flex Savings Account	0.00	0.00	12,434.79	9,440.84	7,553.44		49,750.00
500.2 Health Insurance	38,790.24	22,944.80	68,650.32	31,946.27	22,732.32		
500.3 Dental/Vision	3,910.18	3,385.02	8,232.37	2,705.89	3,297.90		
500.4 Retirement (WRS)	58,044.55	83,367.75	101,436.68	80,542.04	67,130.79		
500.5 Travel & Misc Expense	3,476.11	8,390.79	4,346.74	600.33	346.60		
500.6 Director Retirement	5,624.92	541.66	0.00	0.00	0.00		
500.7 Wis. Deferred Comp	7.76	0.00	0.00	0.00	0.00		
500.8 Union Dues	(352.19)	(42.82)	0.00	0.00	5,254.87		
500.9 Cash Advance	56.24	0.00	0.00	0.00	0.00		
Total 500 Benefits	**$109,838.39**	**$118,841.20**	**$196,184.56**	**$126,513.01**	**$106,411.08**	**$213,288.00**	**$152,953.00**
550 Operations							
550.1 Postage	136.10	248.70	493.91	72.00	78.00		

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
550.2 Office Supplies	277.35	2,204.69	958.71	160.10	0.00	1,200.00	1,200.00
550.3 Software Expenses	0.00	0.00	99.00	1,388.88	3,362.83		
550.3 Village of Cambridge Property Tax (deletec	0.00	0.00	0.00	0.00	0.00		
Total 550 Operations	**$413.45**	**$2,453.39**	**$1,551.62**	**$1,620.98**	**$3,440.83**	**$1,200.00**	**$1,200.00**
600 Outside Services							
600.1 Prof Services (Not Legal)	13,304.01	30,409.15	18,922.97	33,182.94	19,920.00	17,000.00	27,500.00
600.2 Legal	10,073.28	20,324.00	55,943.78	58,062.26	0.00	60,000.00	20,000.00
600.3 IT Services & Equipment - 650.4 Budget It	14,097.47	23,730.22	14,988.19	18,800.56	18,077.05	18,000.00	17,000.00
Total 600 Outside Services	**$37,474.76**	**$74,463.37**	**$89,854.94**	**$110,045.76**	**$37,997.05**	**$95,000.00**	**$64,500.00**
610 Inside Services							
610.1 Fire Dept. (Annual) - 600.3 Budget Item	75,400.00	88,182.61	90,426.00	75,232.61	75,000.00	77,000.00	85,000.00
610.2 EMS (Annual) - 600.2 Budget Item	66,550.00	0.00	0.00	0.00	0.00		0.00
Total 610 Inside Services	**$141,950.00**	**$88,182.61**	**$90,426.00**	**$75,232.61**	**$75,000.00**	**$77,000.00**	**$85,000.00**
620 Interest/Fin Chg/Bank Fees							
620.1 Interest Paid	1,203.57	59,560.27	58,768.93	56,909.25	44,371.04	55,000.00	50,000.00
620.2 Fin Chg/Bank Fees	0.00	6,106.47	(18.04)	1,837.57	3,324.25	400.00	0.00
Total 620 Interest/Fin Chg/Bank Fees	**$1,203.57**	**$65,666.74**	**$58,750.89**	**$58,746.82**	**$47,695.29**	**$55,400.00**	**$50,000.00**
625 Insurance							
625.1 EMS-PAK - Bld, Veh, Liab - 600.4 Budget I	19,089.00	26,988.65	31,726.00	40,924.50	83,553.00	79,052.00	65,000.00
625.2 Worker's Compensation - 600.5 Budget Ite	37,101.18	27,294.00	26,413.00	30,806.99	15,072.59	45,000.00	45,000.00
Total 625 Insurance	**$56,190.18**	**$54,282.65**	**$58,139.00**	**$71,731.49**	**$98,625.59**	**$124,052.00**	**$110,000.00**
630 Outside Funded Services							
630.1 Insured Repairs	(1,449.69)	0.00	0.00	0.00	0.00	0.00	0.00
Total 630 Outside Funded Services	**-$1,449.69**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
650 Vehicles							
650.1 Fuel	13,753.82	17,664.88	15,845.59	10,791.47	12,154.64	16,000.00	16,000.00
650.2 Repairs	12,835.03	29,277.29	16,727.40	44,705.07	17,460.22	20,000.00	20,000.00
650.3 Cellular & Data	10,211.72	7,392.20	710.99	0.00	0.00	7,000.00	7,000.00
Total 650 Vehicles	**$36,800.57**	**$54,334.37**	**$33,283.98**	**$55,496.54**	**$29,614.86**	**$43,000.00**	**$43,000.00**
66000 Payroll Expenses (deleted)							
700 Facility							
700.1 Consumables	420.95	2,849.81	0.00	0.00	0.00		0.00
700.2 Grounds Maintenance	0.00	2,133.83	0.00	0.00	0.00		0.00
700.3 Building Maintenance	7,072.40	5,328.52	14,959.67	200.00	0.00	5,000.00	5,000.00
700.4 Housing	12,451.96	2,821.78	1,036.47	489.42	0.00	1,200.00	0.00
Total 700 Facility	**$19,945.31**	**$13,133.94**	**$15,996.14**	**$689.42**	**$0.00**	**$6,200.00**	**$5,000.00**

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
750 Utilities							
750.1 Phone, TV, Internet	5,254.66	5,643.48	13,031.42	13,980.90	10,319.56	18,500.00	6,000.00
750.2 Electric & Gas	11,299.13	14,865.01	11,288.47	13,266.14	15,159.35	13,000.00	17,000.00
750.3 Water & Sewer	3,919.44	4,910.36	7,451.02	5,057.61	5,959.65	8,000.00	8,000.00
750.4 Trash & Recycling	0.00	85.88	605.88	126.00	126.00	500.00	500.00
Total 750 Utilities	**$20,473.23**	**$25,504.73**	**$32,376.79**	**$32,430.65**	**$31,564.56**	**$40,000.00**	**$31,500.00**
800 Future Planning							
800.1 Initiatives	0.00	0.00	(65.00)	0.00	0.00		0.00
Total 800 Future Planning	**$0.00**	**$0.00**	**-$65.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
801 Temporary Holds	0.00	0.00	0.00	0.00	0.00		0.00
801.1 Temporarily Unassigned	145.36	0.00	0.00	0.00	0.00		0.00
Total 801 Temporary Holds	**$145.36**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
850 Capital Purchases							
850.1 Capital Exp - E1 Lease	51,636.68	51,636.68	51,636.68	0.00	0.00	0.00	0.00
850.2 Capital Exp - Building	(2,196.78)	5,500.00	0.00	0.00	0.00	0.00	0.00
850.3 Capital Exp - EMS Rigs	0.00	17,587.81	0.00	0.00	0.00	0.00	0.00
850.4 FD Equipment (Squad 5)	287,850.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 850 Capital Purchases	**$337,289.90**	**$74,724.49**	**$51,636.68**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
875 Cash Reserve Funding							
875.1 Building Reserve Funding - 800.2 Budget I	0.00	0.00	0.00	0.00	0.00		0.00
875.2 EMS Reserve Funding - 800.4 Budget Iten	0.00	0.00	0.00	0.00	0.00		0.00
875.3 FD Reserve Funding - 800.5 Budget Item	0.00	0.00	0.00	0.00	0.00		0.00
Total 875 Cash Reserve Funding	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
need to code expenses	54,152.00	0.00	0.00	0.00	0.00		0.00
Not Specified Expense (deleted)	0.00	0.00	0.00	0.00	0.00		0.00
Purchases	0.00	0.00	0.00	0.00	0.00		0.00
Real Estate Property Tax Paid	0.00	0.00	4,936.95	0.00	129.80		129.80
Unapplied Cash Bill Payment Expense	0.00	656.74	0.00	0.00	733.40		733.40
Uncategorized Expense	0.00	38,098.96	0.00	0.00	0.00		0.00
Total Expenditures	**$1,506,709.99**	**$1,738,713.73**	**$1,512,926.01**	**$1,325,368.06**	**$1,224,140.18**	**$1,357,819.53**	**$1,281,659.20**

DEBT PAYMENTS

DOES NOT INCLUDE INTEREST (SEE 620.1)

Plymovent (Badger Bank Loan 51767)		1,899.69	16,056.25	8,235.74	69,809.40	12,000.00	0.00
EMS House (Badger Bank Loan 51929)		5,203.38	6,008.24	5,645.63	6,000.00	22,000.00	6,000.00

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Budget
Squad 5 (Badger Bank Loan 49949)		43,850.88	48,226.88	49,050.29	38,413.93	67,000.00	40,000.00
Ambo (Badger Bank Loan 52955)		31,112.32	43,645.76	46,638.69	63,297.92	65,002.00	52,000.00
Line of Credit (Badger Bank Loan 57698)				30,000.00	54,487.37	0.00	8,000.00
Stryker					30,000.00	30,000.00	30,000.00
Total Annual Debt Payments		**82,066.27**	**113,937.13**	**139,570.35**	**262,008.62**	**196,002.00**	**136,000.00**

ANNUAL TOTALS

TOTAL REVENUE	**$1,448,546.02**	**$1,622,675.94**	**$1,431,056.24**	**$1,515,907.50**	**$1,371,057.66**	**$1,427,990.00**	**$1,417,659.20**
TOTAL EXPENDITURES+DEBT PAYMENTS	**$1,506,709.99**	**$1,820,780.00**	**$1,626,863.14**	**$1,464,938.41**	**$1,486,148.80**	**$1,553,821.53**	**$1,417,659.20**
Net Operating Revenue	(58,163.97)	(198,104.06)	(195,806.90)	50,969.09	(115,091.14)	(125,831.53)	0.00