



W I S C O N S I N

**CITY OF CEDARBURG/TOWN OF CEDARBURG
A MEETING OF THE JOINT FIRE & EMERGENCY MEDICAL SERVICES
COMMITTEE**

WEDNESDAY, JULY 22, 2026 – 6:30 PM

A meeting of the Joint Fire & EMS Committee, City of Cedarburg, Wisconsin, will be held on Wednesday, July 22, 2026 at 6:30 PM. This meeting will be held in-person at City Hall, W63 N645 Washington Avenue, Cedarburg, WI., on the second floor, Council Chambers.

AGENDA

1. CALL TO ORDER - CHAIRPERSON SCOTT GONWA

2. ROLL CALL

A. City of Cedarburg: Scott Gonwa, Council Members Kristian Lindo and Robert Simpson

Town of Cedarburg: Don Borgwardt, Town Board Members Larry Lechner and Wayne Pipkorn

Also Present: Fire Chief Jeff Vahsholtz, City Administrator Mikko Hilvo, Town Administrator Eric Ryer

3. STATEMENT OF PUBLIC NOTICE

4. COMMENTS AND SUGGESTIONS FROM CITIZENS

5. APPROVAL OF MINUTES

A. July 24, 2025 Meeting Minutes

6. NEW BUSINESS

A. Discussion and possible action on the 2027 Budget

7. ADJOURNMENT

City of Cedarburg is an affirmative action and equal opportunity employer. All qualified applicants will receive consideration for employment without regard to race, color, religion, sex, disability, age, sexual orientation, gender identity, national origin, veteran status, or genetic information.

City of Cedarburg is committed to providing access, equal opportunity and reasonable accommodation for individuals with disabilities in employment, its services, programs, and activities. To request reasonable accommodation, contact

the Clerk's Office, (262) 375-7606, email: cityhall@cityofcedarburg.wi.gov.

MEMBERS – PLEASE NOTIFY CITY CLERK'S OFFICE IF UNABLE TO ATTEND THIS MEETING.

**CITY OF CEDARBURG/TOWN OF CEDARBURG JOINT FIRE/EMS SERVICES
COMMITTEE MEETING
MINUTES July 24, 2025**

A regular meeting of the Joint Fire/EMS Services Committee was held Thursday, July 24, 2025, in person and online utilizing the Zoom app.

The meeting was called to order by Chairperson Scott Gonwa at 6:30 p.m.

Roll Call: Present – City of Cedarburg – Council Members Kristian Lindo and Robert Simpson and Chairperson Scott Gonwa

Town of Cedarburg – Town Supervisors Larry Lechner and Wayne Pipkorn,
Committee Member Don Borgwardt

Also Present – Fire Chief Jeff Vahsholtz, City Administrator Mikko Hilvo (via Zoom),
Town Administrator Eric Ryer, Assistant Administrator/Clerk Sara Jacoby, Dan
Den Boer

STATEMENT OF PUBLIC NOTICE

At Chairperson Scott Gonwa's request, Town Assistant Administrator/Clerk Jacoby verified that notice of this meeting was posted in accordance with the Wisconsin Open Meetings Law.

COMMENTS & SUGGESTIONS FROM CITIZENS – None

APPROVAL OF MINUTES

A motion was made by Town Supervisor Pipkorn to approve the November 21, 2024 Joint Fire/EMS Services Committee minutes. Town Supervisor Lechner seconded, and the motion carried unanimously.

NEW BUSINESS

A. DISCUSSION AND POSSIBLE RECOMMENDATION ON STAFFING AND 2026 DRAFT BUDGET

Chief Vahsholtz summarized the year-to-date budget with comments and clarification from Dan Den Boer. They answered Committee questions related to defining specific budget line items. The Chief then explained his proposed staffing plan changes in comparison to the original staffing plan. This included transitioning the administrative assistant from part-time to full-time, adding a part-time Membership Recruitment & Retention position, a Lieutenant position, and two firefighter/paramedics in 2026. Some of these adjustments are new, and some are being sought ahead of schedule. He noted the costs associated with the proposed staffing plan changes would be covered by higher than anticipated EMS revenues, not tax levy dollars from the City or Town. The Town and City Administrators noted that due to the higher than anticipated EMS revenues, the intent is to hold City and Town tax levy contributions to the Fire Department at 2028 levels throughout the 10-year agreement, with cost increases above those levy figures paid for with EMS revenues. City Council Member Simpson made a motion to accept and recommend the budget and the proposed modification of the current staffing plan. City Council Member Lindo seconded, and the motion carried unanimously.

B. DISCUSSION AND POSSIBLE RECOMMENDATION ON A FUND BALANCE POLICY

Town Administrator Ryer discussed the intention of the fund balance policy to use EMS revenues to pay for ambulance and capital purchases, and help maintain the long-term financial stability of the

department by dividing Fire Department annual surplus funds between the City and Town per the formula. Those funds would go back to the City and Town for deposit into their respective Fire & EMS funds to be used on future budget year annual operating expenses to defray those costs. This fund balance policy would formalize that intention. Town Committee Member Borgwardt made a motion to recommend approval of the Fund Balance Policy. City Council Member Simpson seconded, and the motion carried unanimously.

C. DISCUSS ON FUTURE MEETINGS

Town Committee Member Borgwardt suggested that there be a regular date set for Committee Meetings. Even though the meetings are infrequent, planning would be made easier if it was understood that a meeting could be expected to take place on a certain day during the week, and a particular week during the month. Town Committee Member Borgwardt made a motion to designate the fourth Thursday of the month for meetings and setting the next meeting date to be July 24, 2026 unless otherwise needed. City Council Member Simpson seconded, and the motion carried unanimously.

ADJOURNMENT

A motion was made by City Council Member Lindo to adjourn the meeting at 7:16 p.m. City Council Member Simpson seconded, and the motion carried unanimously.

Sara Jacoby
Town Assistant Administrator/Clerk

CITY OF CEDARBURG

MEETING DATE: July 22, 2026

ITEM NO: A.

TITLE:

Discussion and possible action on the 2027 Budget

ISSUE SUMMARY:

2027 Fire Department Budget Summary

Key Financial Highlights:

- **Estimated Revenues:** \$2,729,064 (up from \$2,594,424 in 2026)
 - Largest sources: Real Estate Taxes (\$1,354,406/\$744,442), EMS Transport Billing (\$1,414,000), Fire Insurance Dues (\$104,077)
 - Modest increases in uniform and event revenues; state grants remain steady
- **Appropriations (Expenditures):** \$2,916,327 (up from \$2,563,942 in 2026)
 - **Personnel Costs:** Significant increases in salaries, overtime, part-time, FICA, retirement, and health insurance. Personnel increases are consistent with the approved organizational structure in 2025.
 - Salaries: \$1,226,177 (up from \$1,027,269)
 - Overtime: \$35,000 (up from \$30,000)
 - Part-time salaries: \$235,000 (up from \$218,942)
 - Health insurance: \$259,016 (up from \$243,311)
 - **Operating Expenses:** Notable increases in uniforms, supplies, repair/maintenance, and technology
 - Uniforms: \$17,000 (up from \$10,000) - Due to increase in personnel
 - Supplies/expenses: \$75,000 (up from \$58,000) - Increase due to required paramedic drug purchases. Previously paid by Southern Ozaukee as part of our paramedic intercept agreement. (There is a savings of \$75,000 as we no longer need to pay Southern Ozaukee for Paramedic Service.)
 - Equipment/capital outlay: \$50,000 (up from \$40,000) - Additional dive equipment needed
 - Technology: \$32,000 (slightly down from \$32,940)
 - **Transfers:** \$86,000 to Capital Improvement Fund (up from \$15,000) - For future Ambulance purchase.
- **Net Position:** The department requests appropriations exceeding revenues by \$187,263, resulting in a projected decrease in fund balance to \$1,983,575 by year-end 2027 (down from \$2,201,320 at end of 2026). The operational fund balance remains high. This does not include both the City and Town referendum fund balances or the capital fund balance. The

operational fund balance will help offset annual increases beyond the referendum amounts and assist in future equipment purchases.

Current City of Cedarburg Referendum Fund Balance: \$1,489,209

Current Town of Cedarburg Referendum Fund Balance: \$709,616

Current Capital Equipment Fund Balance (Future Ambulance Purchase): \$457,000

- The budget reflects increased investment in personnel and equipment with a focus on maintaining operational readiness, supporting recruitment/retention and a continued increase in the level of service provided to our residents.

STAFF RECOMMENDATION:

Approve

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

BUDGETARY IMPACT:

ATTACHMENTS:

1. 2027 FD Budget
2. Approved FD Organization Chart 2025 - 2030

INITIATED/REQUESTED BY:

Jeff Vahsholtz

FOR MORE INFORMATION CONTACT:

Jeff Vahsholtz, Fire Chief

Mikko Hilvo, City Administrator

BUDGET REPORT FOR CITY OF CEDARBURG
Calculations As of 12/31/2026

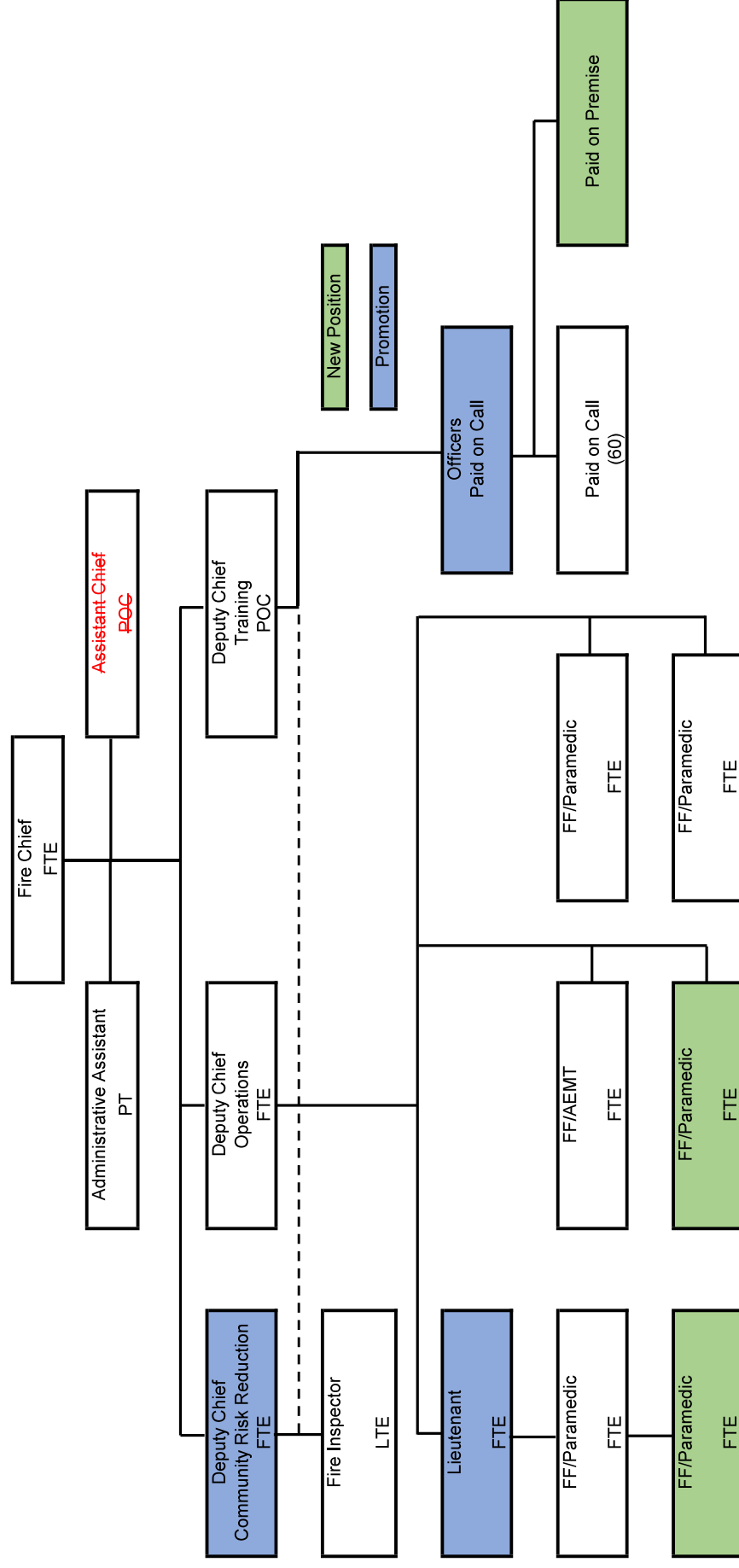
GL Number	Description	2026 Amended Budget	2026 Activity	2027 Dept Requested
Fund: 270 FIRE DEPT & EMS				
Account Category: Estimated Revenues				
411111	REAL ESTATE TAXES	1,245,736.00	1,245,736.00	1,354,406.00
411112	CITY ARPA FUNDS	0.00	0.00	0.00
435100	STATE SHARED REVENUES	0.00	0.00	0.00
435101	FIRE INSURANCE DUES	103,047.00	100,235.30	104,077.00
435201	STATE GRANT - FD SAFETY	3,400.00	0.00	3,434.00
435400	STATE GRANT FIRE CARES ACT	0.00	0.00	0.00
435401	GRANT	0.00	0.00	0.00
435402	FAP GRANT	0.00	0.00	0.00
435403	GRANT REVENUES	0.00	0.00	0.00
441130	FIRE INSPECTION FEE	32,000.00	13,312.00	32,320.00
462146	EMS TRANSPORTS BILLING	1,400,000.00	248,967.36	1,414,000.00
462147	INSURANCE WRITE-DOWNS/WRITE-OFF/	(925,000.00)	0.00	(934,250.00)
473406	UNIFORMS	500.00	749.00	505.00
473407	FIRE-OPERATING EXP-TOWN	684,741.00	342,370.50	744,472.00
473408	FIRE/EMS DISPATCHING	0.00	0.00	0.00
473409	EMERGENCY MNGMT-TOWN	0.00	0.00	0.00
473450	TOWN ARPA FUNDS	0.00	0.00	0.00
481100	INVESTMENT INCOME	40,000.00	29,670.22	0.00
481120	FD INVESTMENT INCOME	0.00	0.00	0.00
483315	SALE OF CITY PROPERTY	0.00	1,776.26	0.00
483320	FD EQUIPMENT SALES	0.00	0.00	0.00
485551	DONATIONS - FD	0.00	160.00	0.00
485650	CONTRIB OF EMS ASSETS	0.00	0.00	0.00
486000	MISCELLANEOUS REVENUE	0.00	665.00	0.00
486005	EVENT REVENUE	10,000.00	5,637.12	10,100.00
487000	CHANGE IN MARKET VALUE	0.00	(8,789.11)	0.00
Estimated Revenues		2,594,424.00	1,980,489.65	2,729,064.00
Account Category: Appropriations				
500111	SALARIES	1,027,269.00	434,104.69	1,226,177.00
500112	OVERTIME	30,000.00	19,105.30	35,000.00
500121	PART TIME SALARIES	218,942.00	98,215.90	235,000.00
500125	PART TIME SALARIES/SEASONAL	0.00	0.00	0.00
500151	FICA	97,630.00	42,659.84	114,422.00
500152	RETIREMENT	153,849.00	88,702.36	181,882.00
500154	HEALTH INSURANCE	243,311.00	70,954.56	259,016.00
500155	LIFE INSURANCE	78.00	46.52	142.00
500165	WORKERS COMP INS	38,680.00	34,269.00	43,723.00
500210	PROFESSIONAL SERVICES	46,000.00	24,320.81	50,000.00
500212	ATTORNEY/CONSULTANT	4,000.00	269.50	3,000.00
500222	ELECTRIC	20,000.00	11,342.77	20,000.00
500223	MARKETING	5,000.00	2,574.00	5,000.00
500224	NATURAL GAS	13,000.00	11,083.87	13,000.00
500225	TELEPHONE/COMMUNICATIONS	30,000.00	19,751.22	42,000.00
500226	WATER SERVICE	7,500.00	2,658.67	6,000.00
500230	GROUNDS MAINTENANCE	500.00	995.16	2,000.00
500235	OPERATING EXPENSES	12,000.00	1,245.80	12,000.00
500240	REPAIR AND MAINTENANCE	77,000.00	92,156.53	90,000.00
500290	MAINT/CONTRACTED SERVICES	7,000.00	3,143.93	7,000.00
500310	OFFICE SUPPLIES	6,500.00	3,356.27	7,000.00
500315	POSTAGE	200.00	196.61	400.00
500320	PROF PUBLICATIONS AND DUES	2,000.00	695.62	1,500.00
500329	EMPLOYEE RELATIONS	0.00	777.63	18,000.00
500330	TRAVEL & TRAINING	45,000.00	21,784.89	45,000.00
500333	COUNTY FUNDED ARPA EXPENDITURES	0.00	0.00	0.00
500346	UNIFORMS	10,000.00	8,519.27	17,000.00
500347	SUPPLIES AND EXPENSES	58,000.00	40,845.15	75,000.00
500350	OPERATING SUPPLIES	65,000.00	39,233.45	57,000.00
500351	GAS AND OIL EXPENSE	24,000.00	8,896.64	20,000.00
500380	EQUIPMENT/CAPITAL OUTLAY	40,000.00	17,714.34	50,000.00
500382	TECHNOLOGY	32,940.00	14,389.79	32,000.00
500390	OTHER EXPENSES	25,000.00	15,292.97	25,000.00
500392	REFUNDS - EMS BILLING	5,000.00	2,827.40	6,000.00
500396	EMS - FLEX GRANT EXPENSES	0.00	0.00	0.00
500397	EMS - FAP GRANT EXPENSES	0.00	19,951.14	0.00
500399	TOWN FUND BALANCE PAYMENT	0.00	0.00	0.00
500400	EMS EQUIPMENT	20,000.00	9,895.20	20,000.00
500401	EMS-CITY ADMINISTRATIVE FEES	18,914.00	0.00	19,482.00
500402	EMS-PARAMEDIC OVERSIGHT FEE	75,000.00	43,750.00	0.00

BUDGET REPORT FOR CITY OF CEDARBURG
Calculations As of 12/31/2026

GL Number	Description	2026 Amended Budget	2026 Activity	2027 Dept Requested
Fund: 270 FIRE DEPT & EMS				
Account Category: Appropriations				
500405	HR TRANSFER	22,220.00	18,914.00	23,500.00
500510	PROPERTY INSURANCE	59,730.00	55,464.44	60,327.00
500512	LIABILITY INSURANCE	7,679.00	7,485.00	7,756.00
500701	TRANSFER TO GENERAL FUND	0.00	0.00	0.00
500707	TRANSFER TO FD & EMS FUND	0.00	0.00	0.00
500708	TRANSFER TO REFERENDUM FUND	0.00	0.00	0.00
500940	TRANSFER TO CAPITAL IMP FUND	15,000.00	0.00	86,000.00
Appropriations		2,563,942.00	1,287,590.24	2,916,327.00
Fund 270 - FIRE DEPT & EMS:				
TOTAL ESTIMATED REVENUES		2,594,424.00	1,980,489.65	2,729,064.00
TOTAL APPROPRIATIONS		2,563,942.00	1,287,590.24	2,916,327.00
NET OF REVENUES & APPROPRIATIONS:		30,482.00	692,899.41	(187,263.00)
BEG. FUND BALANCE - ALL FUNDS		2,170,838.24	2,170,838.24	2,170,838.24
END FUND BALANCE - ALL FUNDS		2,201,320.24	2,863,737.65	1,983,575.24

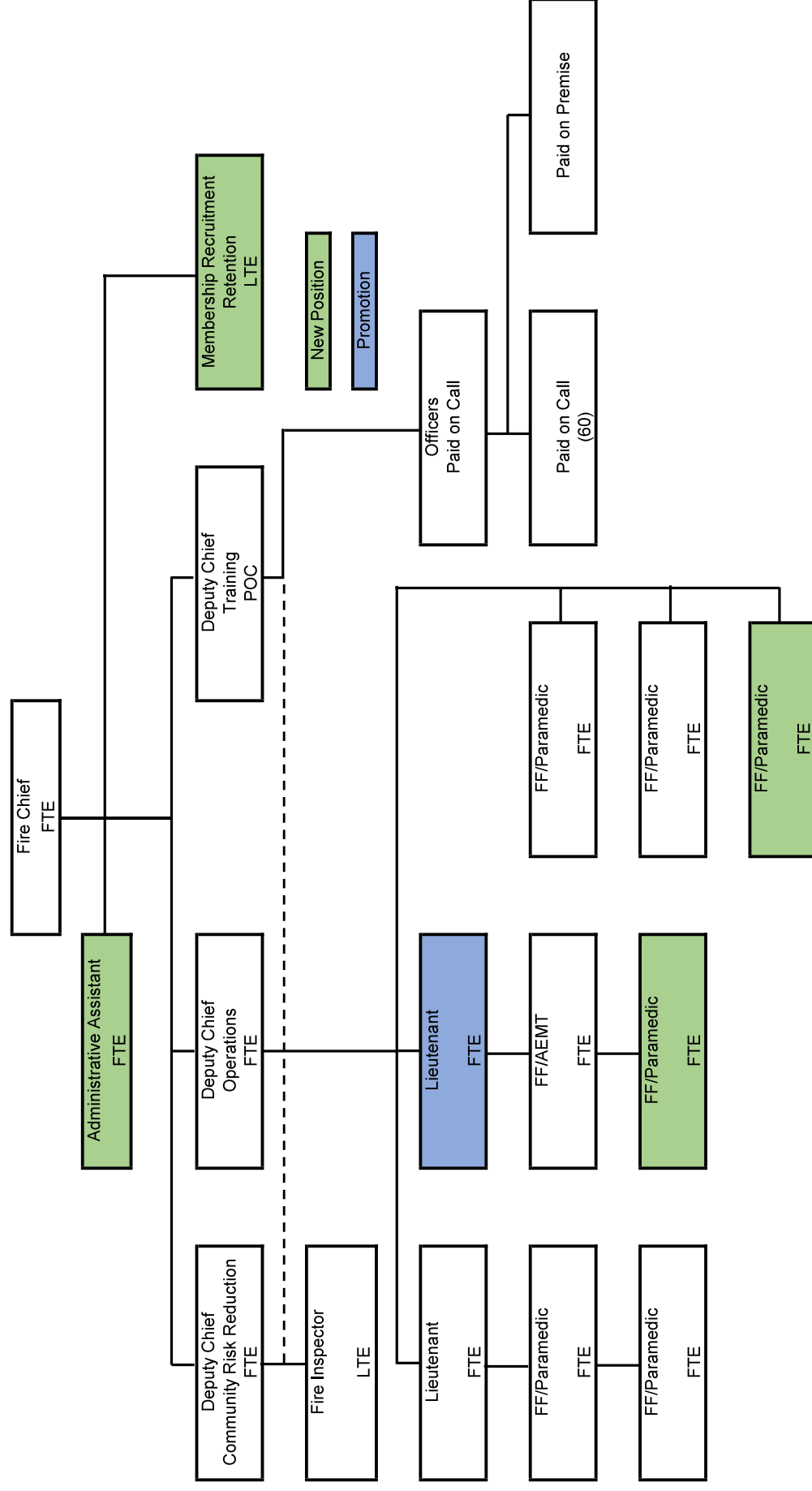
Cedarburg Fire Department Organizational Chart

2025



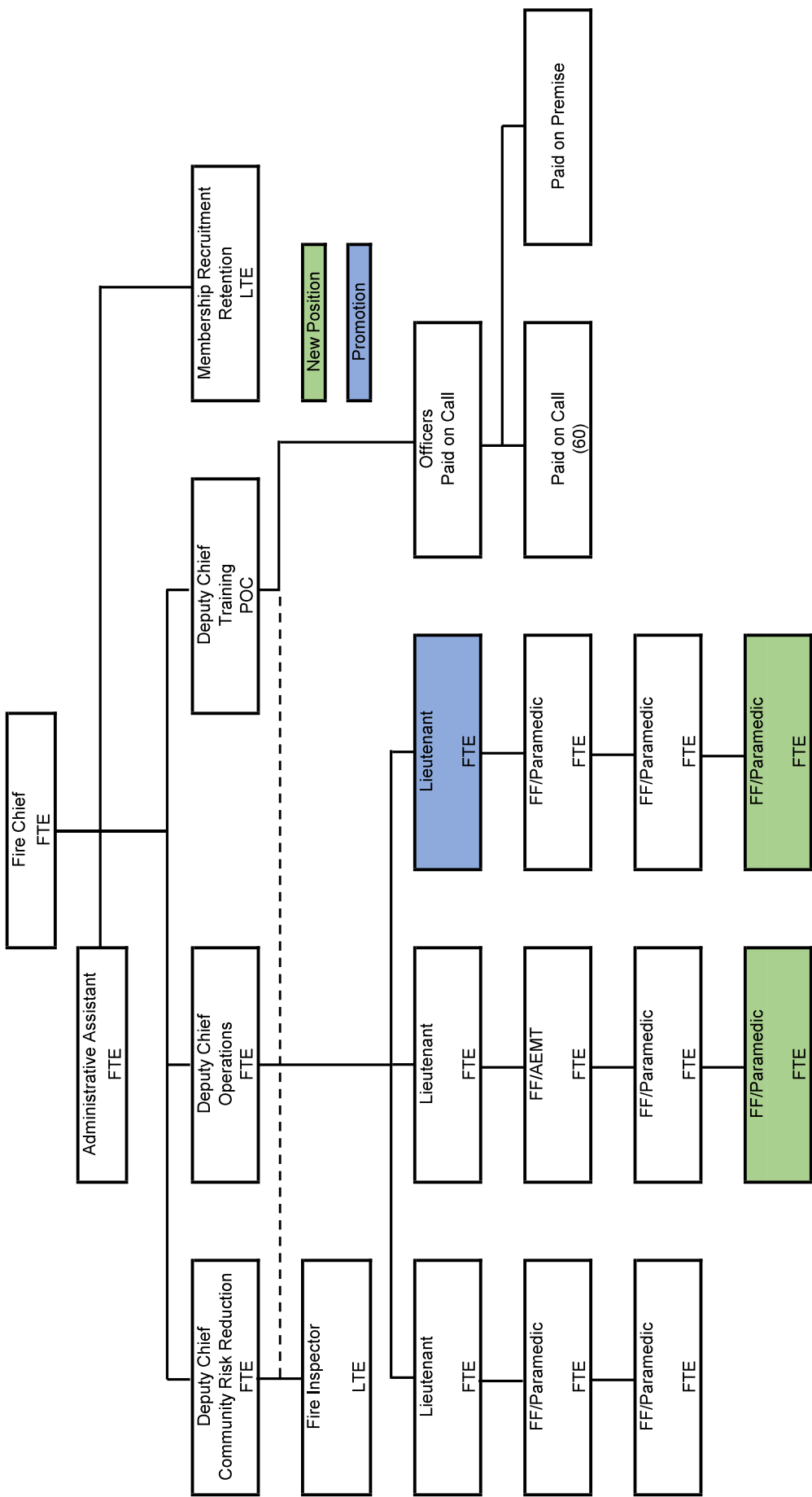
Cedarburg Fire Department Organizational Chart

2026



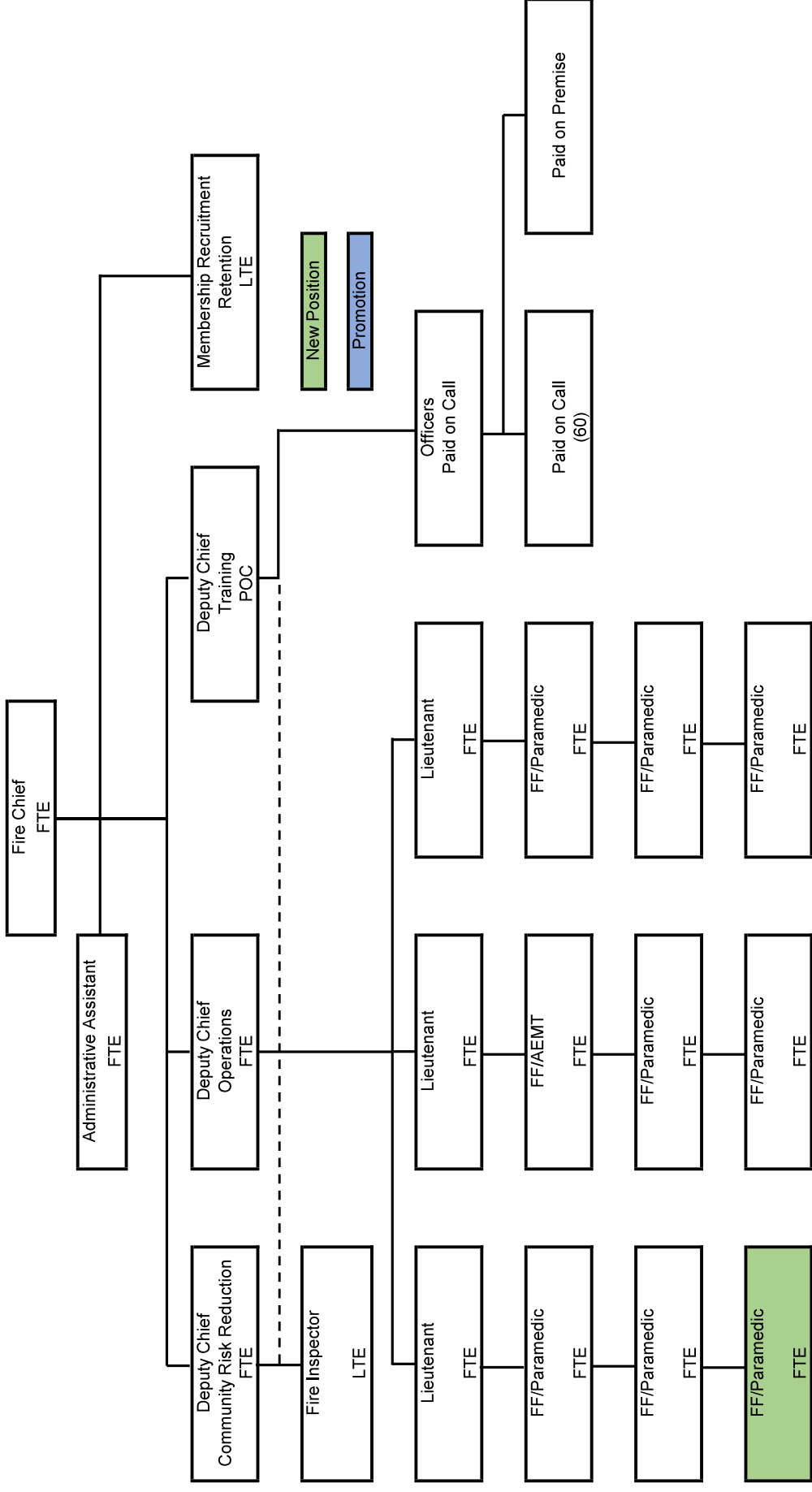
Cedarburg Fire Department
Organizational Chart

2027



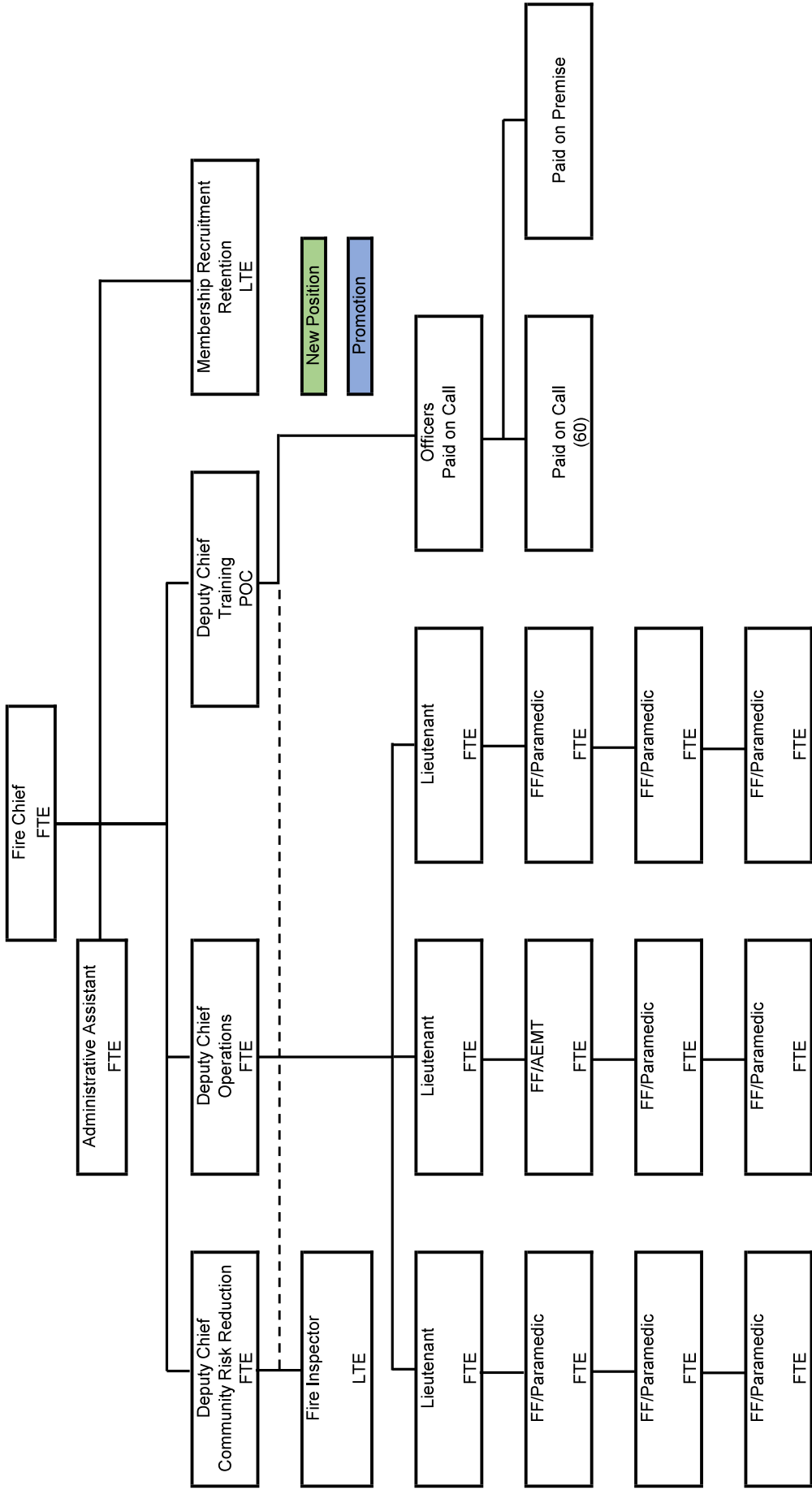
Cedarburg Fire Department Organizational Chart

2028



Cedarburg Fire Department
Organizational Chart

2029



Cedarburg Fire Department
Organizational Chart

2030

