CITY OF CEDARBURG
A MEETING OF THE COMMON COUNCIL
MONDAY, AUGUST 10, 2026 – 7:00 PM

A meeting of the Common Council of the City of Cedarburg, Wisconsin, will be held on Monday, August 10, 2026 at 7:00 PM. The meeting will be held in-person at City Hall, W63 N645 Washington Avenue, Cedarburg, WI., on the second floor, Council Chambers. The meeting can be viewed via the City's YouTube channel:www.youtube.com/@cityofcedarburgwi8412

AGENDA

1. CALL TO ORDER

2. ROLL CALL

   A. Mayor Patricia Thome, Council Members Melissa Bitter, Jim Fitzpatrick, Andrew Mammen, Amanda Didier, Robert Simpson, Kristian Lindo, Mark Mueller

3. MOMENT OF SILENCE

4. PLEDGE OF ALLEGIANCE

5. STATEMENT OF PUBLIC NOTICE

6. COMMENTS AND SUGGESTIONS FROM CITIZENS

   Comments from citizens on a listed agenda item will be taken when the item is addressed by the Council. At this time individuals can speak on any topic not on the agenda for up to 2 minutes, time extensions at the discretion of the Mayor. No action can be taken on items not listed except as a possible referral to committees, individuals, or a future Council agenda item. Written public comment regarding agenda or non-agenda items may be submitted to cityhall@cityofcedarburg.wi.gov by noon on the day of the meeting for distribution to the Common Council.

7. PRESENTATION

   A. Cedarburg Fire Department Annual Report

   B. Diversity Committee Report

8. NEW BUSINESS

   A. Review, discussion and possible action to lend support to the Landmarks Commission as they prepare to apply to the State Historic Preservation Office (SHPO) for a no-match grant in the 2027 Certified Local Governments grant cycle. This no-match grant, if awarded, would be used to fund a citywide survey of historic resources.

B. Review and possible approval of Development Tax Guaranty Agreement and related documents and exhibits with EGD-CEDARBURG, LLC for real property identified as Lot 2 of CSM 4117 in the Highway 60 Industrial Park.

C. Discussion and possible action on Resolution 2026-05, authorizing the sale of a 5.922 acre parcel of vacant real property, in the City of Cedarburg Highway 60 Industrial Park, to Egan Gardner Development, LLC, a Wisconsin Limited Liability Company, which has subsequently been assigned to a related entity, EGD-CEDARBURG, LLC.

D. Discussion and possible action on Mayoral appointments to Boards, Commissions and Committees.

9. CONSENT AGENDA

A. Discussion and possible action on approval of July 27, 2026 Common Council Meeting Minutes.

B. Discussion and possible action to authorize granting of Temporary "Class B" Wine/Temporary Class "B" Beer License to Friends of Country in the Burg for the event 'Country in the Burg', Cedar Creek Park, N52 W5925 Portland Road for August 28 and 29, 2026, beginning at 4:00 p.m. for sales to continue until 10:30 p.m. and consumption until 11:00 p.m.

C. Discussion and possible action on approval of bills dated 07/22/2026-08/01/2026 and payroll dated 07/19/2026-08/01/2026.

D. Discussion and possible action on the approval of Walter Pesch as an Election Inspector for the 2026-2027 election cycle.

10. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

A. Administrator's Report

B. Annual Mid-Year Financial Report

11. COMMUNICATIONS

A. Comments and suggestions from Council Members

B. Mayor's Report

12. ADJOURNMENT

Individual members of various boards, committees, or commissions may attend the above meeting. It is possible that such attendance may constitute a meeting of a City board, committee, or commission pursuant to State ex. rel. Badke v. Greendale Village Board, 173 Wis. 2d 553, 494 NW 2d 408 (1993). This notice does not authorize attendance at either the above meeting or the Badke Meeting but is given solely to comply with the notice requirements of the open meeting law. ** Citizen comments should be primarily one-way, from citizen to the Council. Each citizen who wishes to speak shall be accorded one opportunity at the beginning of the meeting. Comments should be kept brief. If the comment expressed concerns a matter of public policy, response from the Council will be limited to seeking information or acknowledging that the citizen has been understood. It is out of order for anyone to debate with a citizen addressing the Council or for the Council to take action on a matter of public policy. The Council may direct that the concern be placed on a future agenda. Citizens will be asked to state their name and address for the record and to speak from the lectern for the purposes of recording their comments.

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

2025
CEDARBURG FIRE DEPARTMENT
ANNUAL REPORT

Mayor Thome, Members of the Common Council and Administrator Hilvo:

I would like to present the 2025 year-in-review for the Cedarburg Fire Department. On the following pages you will see many charts and graphs of our activities over the year. I am proud of our paid-on-call members, and our full-time staff, for their hard work and dedication to our community. Without all of them, there would not be much of a report to present.

In 2025, our dedicated members ran a total of 1,581 calls for service. EMS calls were 79.7% of our total calls. Of the 1,261 EMS calls, 74.6% of our patients were 60 years and older. For statistics on types of calls and frequency, see pages 6-10.

Our members put in 1,094 hours of stand-by for all special events held in the community. Our department also continued to hold Maxwell Street Days and other fund-raising events at Firemen's Park. Our members devoted 3,247 hours at the park. They accomplished that on top of providing fire and EMS services, training and other events.

In 2025, we promoted Katrina Schoen, one of our paid-on call members to full-time Firefighter/Paramedic. Katrina is a great addition to our full-time staff and our CFD family. At the end of 2025, we have a total of 5 full-time firefighter/paramedics. We also added 7 new paid-on-call members and 3 Passive members to our family. We also had the pleasure of promoting several of our members to leadership positions within the department. These promotions can be found on pages 11-12.

In closing, I would like to say **THANK YOU** to Mayor Thome, Administrator Hilvo, and the members of the Common Council for all your support throughout the year. The members of our department consist of amazing men and women, and our Explorers, who all share a common bond by serving their community.

I could not be any prouder to see the dedication of our CFD family and what they give and sacrifice for our community.

Jeffrey J. Vahsholtz
Chief

CFD 2025 Active Membership Roster

Under 1 year (Probationary):
Brady Naas
Brianna Reimer
Mathew Miller
Mariia Valentiuk
Brian Murphy
Garrett Horn
John Stuhlmacher

1 to 10 years:
Dustin A. Wallace
Heath M. Oberg
Benjamin N. Schuster
Benjamin M. Gustafson
Teddy Krol
Hailey I. Jett
Caitlin Steinberg
Andy Schottler
Will Didier
Rob Henry
Emily Cleveland
Melissa Demczak
Denisa Demczak
Jamie Wilhelme
Abigail J. DeGuelle
David B. Lee
Stephanie M. Van Pietersom
Daniel M. Wolf
Nicholas J. Lesselyoung

1 to 10 years continued:
Karissa J. Mathias
Shaun M. Smith
Edward T. Lanser *Lt. Engine Comp
Nicholas L. Janous *Lt. Training
Tanya N. Zarling * Lt. Rescue Comp
Melanie L. Clausing-Miles
Lindsay L. Lanser *Lt. Rescue Comp
Robert D. Mathias
Jeffrey L. Nelson

11 to 15 years:
Dustin Halyburton
Kelly A. LaPorta

16 to 24 years:
Robert F. Jung *Lt. Engine Company
Andrew W. Heidtke *Deputy Chief/Training
David M. Schwantes
Edward M. Petrarca *Lt. Rescue Company
Nichole J. Zarling
Christopher C. Hoerz
Peter J. Pautz *Lt. Engineers
Nathan M. Matter
Craig A. Boerner * Captain Engineers
Joseph E. Grube *Lt. Engine Company
Grant D. Witte *Safety Officer

25 to 34 years (Honorary Active):
Joel Bublitz
James G. Bougie
Scott E. Matusewic
Suzanne V. Ernst

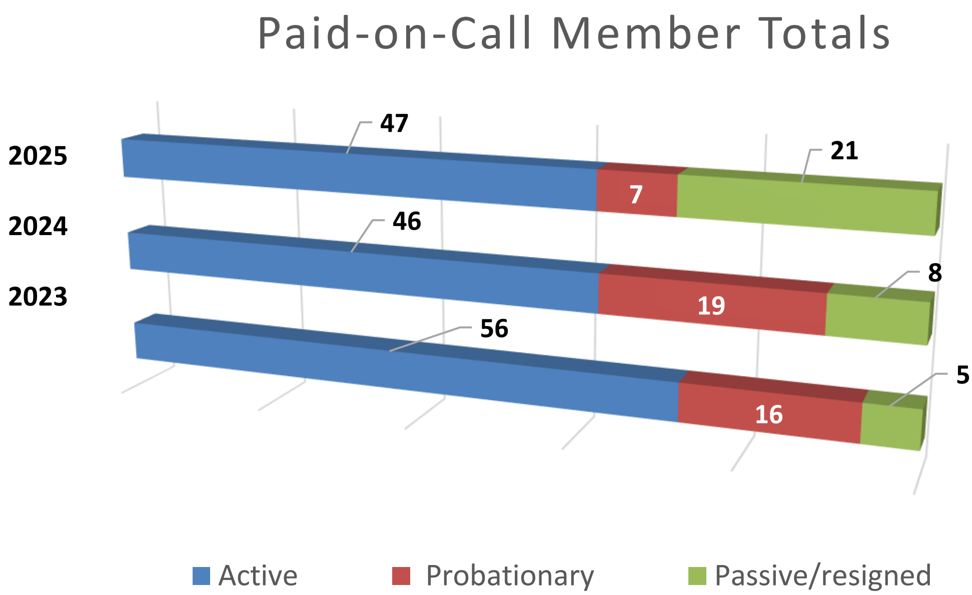
45 years and over: (Honorary Active):
Raymond R. Jung
Edward A. Bublitz

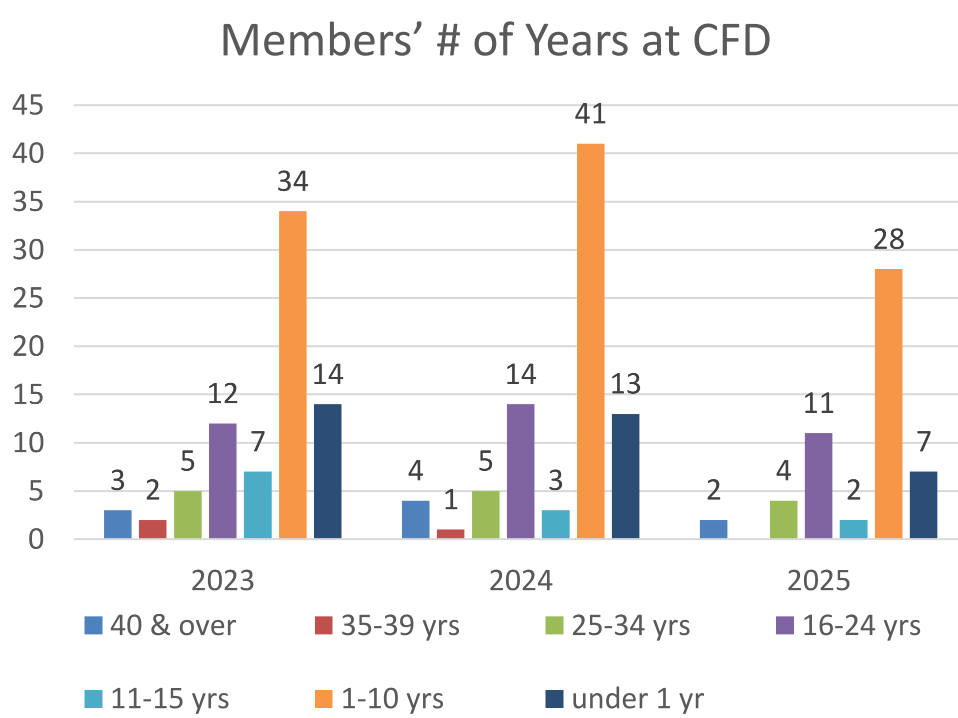
54 Paid-On-Call Members; 9 Full-Time Employed
Total Active in 2025: 63

9 Full-Time Employees:
Jeffrey J. Vahsholtz (Volunteer 1978 promoted to Chief 2014; Full-Time 2024) *Honorary Active Chief
Joseph W. Hintz (Volunteer 2008 to Full-Time 2020) *Deputy Chief
Blake R. Karnitz (Volunteer 2010; Hired Full-Time 2017) *Deputy Chief
Jason Peterson (Volunteer 2016 to Full-Time 2021) HEO/FF/Paramedic
Ethan J. LeGault (Volunteer to Full-Time 2022) HEO/FF/AEMT
Christopher R. Wunsch (Hired Full-Time 2023) HEO/FF/Paramedic
Nicholas G. Hepner (Hired Full-Time 2023) HEO/FF/Paramedic
Joel P. Deutsch (Hired Full-Time 2024) HEO/FF/Paramedic *Lt Rescue
Katrina Schoen (Promoted to Full-Time 2025) FF/Paramedic

*Denotes Officers/Chiefs

Each year, our paid-on-call membership retention fluctuates due to changes in people's lives; such as career changes, health, family, relocating etc. As shown below, for every new probationary member brought in, there can be an unknown number of members who leave in the same year.





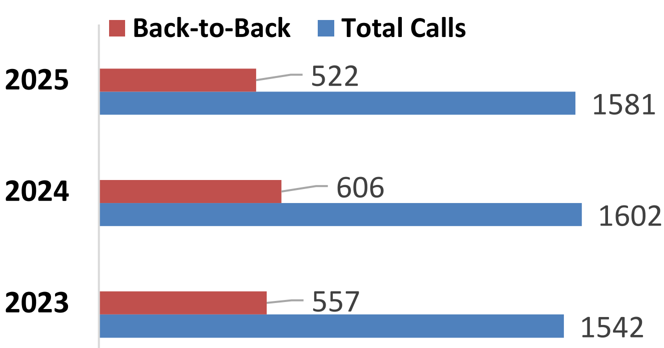
In 2025, the bell tolled one last time for the following CFD members:

Wayne “Peachy” Fischer
Roger Kopplin
Roger Butt

2025
The Cedarburg Fire Department responded to a total of **1,581** incidents

	City	Town	Mutual Aid Given to other departments	Total
Rescue	1,021	220	15	1,256
Fire	211	73	38	322
Dive	0	1	2	3
Totals	1,232	294	55	1,581

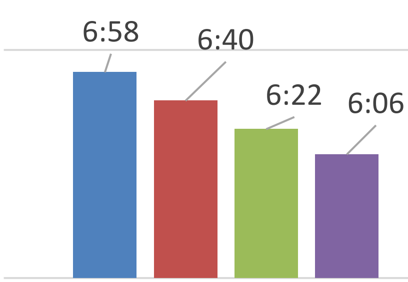
For Mutual Aid Given and Mutual Aid Received information and statistics, see Page 7 for Rescue Incidents and Page 8 for Fire Incidents.



Back-to-Back Calls
Defined as when two or more incidents occur simultaneously, such as when one crew is out on a Rescue or Fire call and another incident is dispatched.

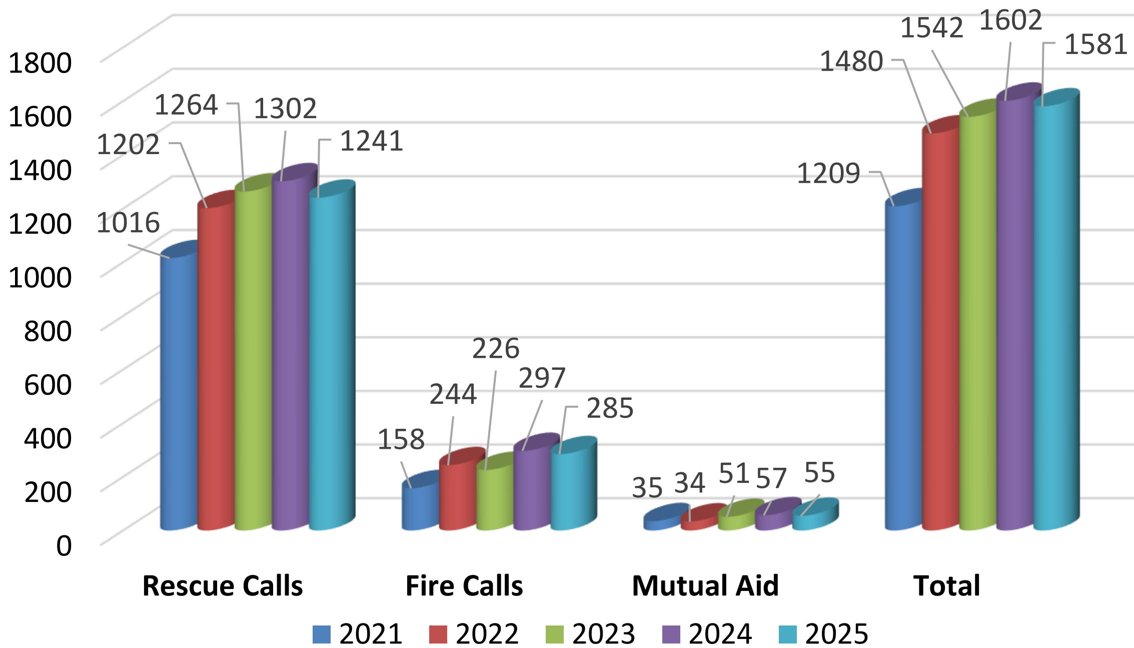
Percentage of back-to-back calls:
2025: 33.0%
2024: 37.8%
2023: 36.1%

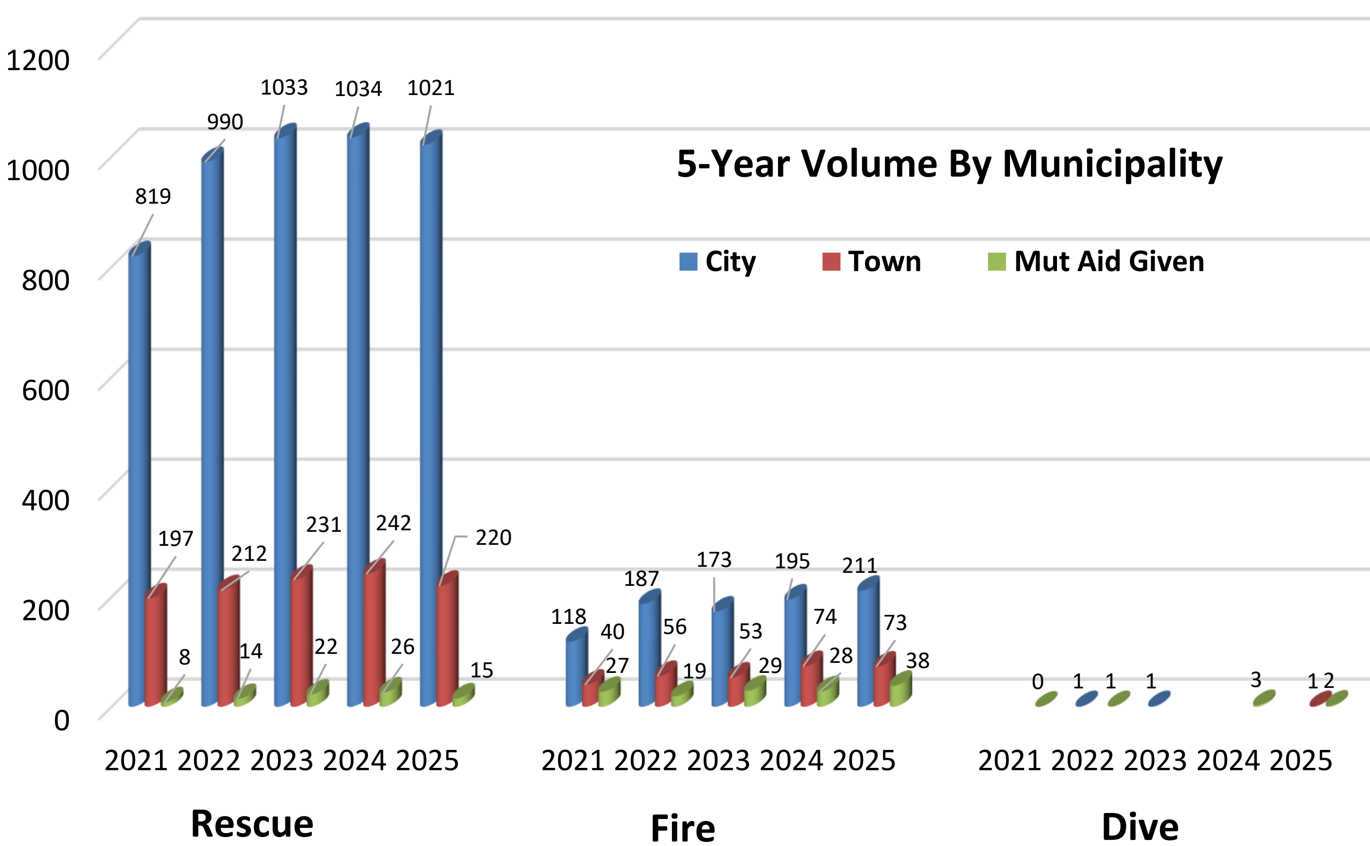
Average Response Time
Min:Sec



Incident response time is defined as the amount of time between being dispatched and the first unit arriving on scene.

Fire and Rescue Incident Totals
5-Year Comparison



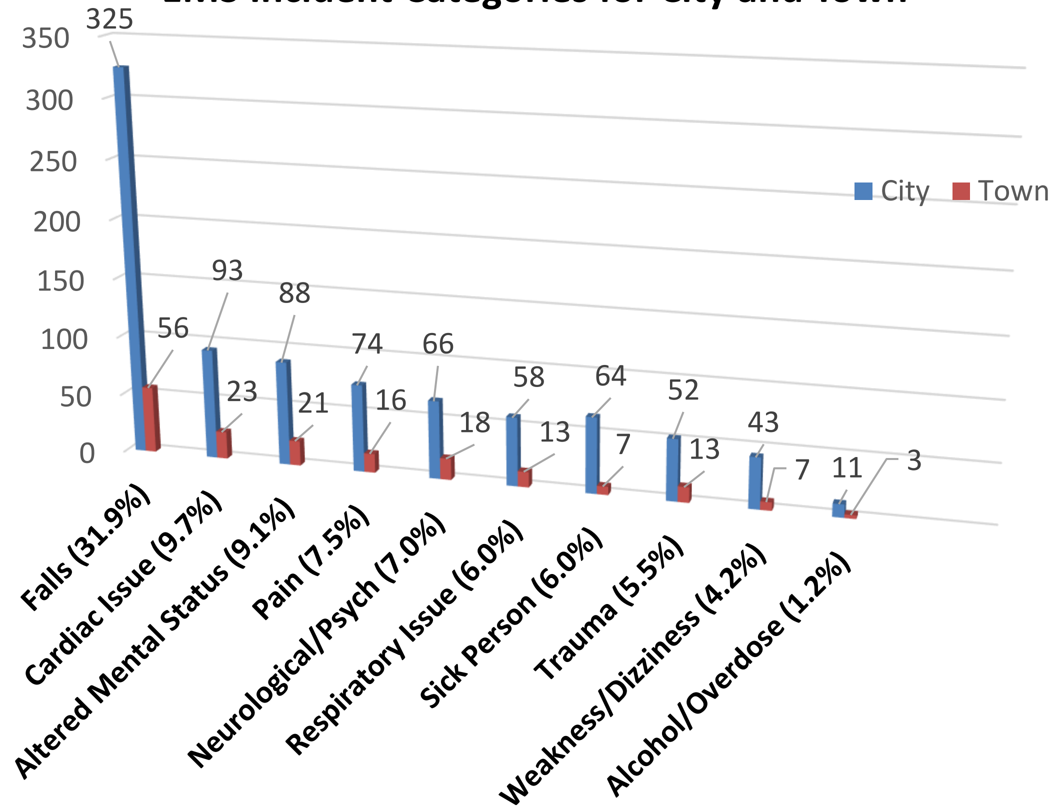


Rescue Incidents Summary

Total EMS: 1,261

City: 1,021 Town: 220 Mutual Aid Given: 15

EMS Incident Categories for City and Town



Paramedic Intercept Breakdown

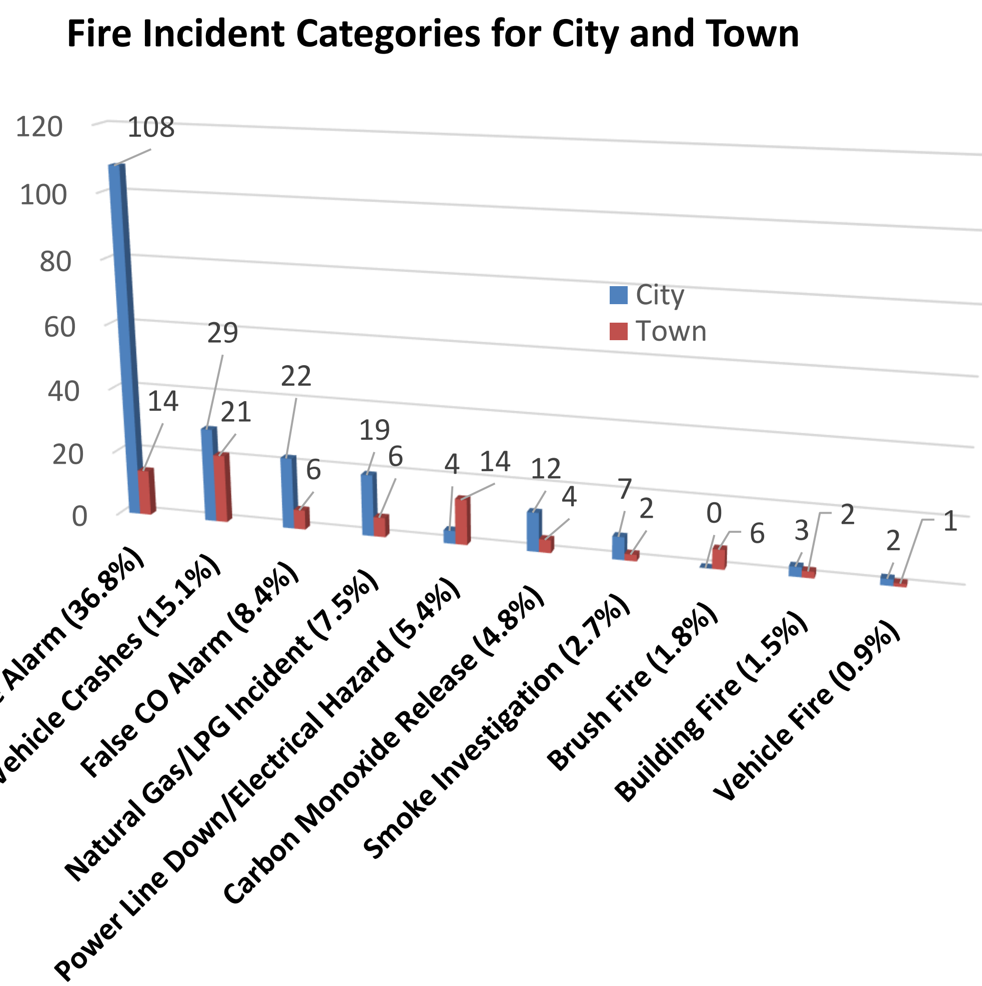
Total EMS calls	1,261	79.8% of all calls
Total Intercept Requests	484	38.4% of all EMS calls
Paramedic Transport	53	4.2% of all EMS calls

A majority of the intercept requests are computer generated. The county uses a program called ProQA. Based on questions asked by dispatch and answers given, the software determines if a paramedic is sent or not. The crew can and will call for a paramedic if needed, when one has not been automatically sent.

Types of Fire Incidents

Total: 321 City: 211 Town: 73

For Mutual Aid Given/MABAS – See next page



City of Cedarburg Fires (3):

March: 1) Fully involved vehicle fire in driveway spread to detached garage, with siding and heavy smoke damage. Diesel fuel spill, Emergency Management called for cleanup. Water and foam used to extinguish fire. **May: (1)** Vehicle drove through garage/house. Weakened structure, shored walls with struts. Building inspector called for inspection.

November: (1) Roof and 2nd floor fire ignited at 1:30am in abandoned structure used for live fire training. MABAS Full Still Level. Fire extinguished and overhaul conducted on 2nd floor.

Town of Cedarburg Fires (2):

July: (1) Barn and two (2) outbuilding structures fully involved fire. MABAS Box Level and Tenders only to 2nd box level. Excavation called for roof removal. Approximately 90,000 gallons water used to extinguish fires**. November: (1)** House filling with smoke, activated alarms. Damage to siding only, no extension. Engine crew removed siding. Water spicket on outside of house had been thawed by owner with a propane torch.

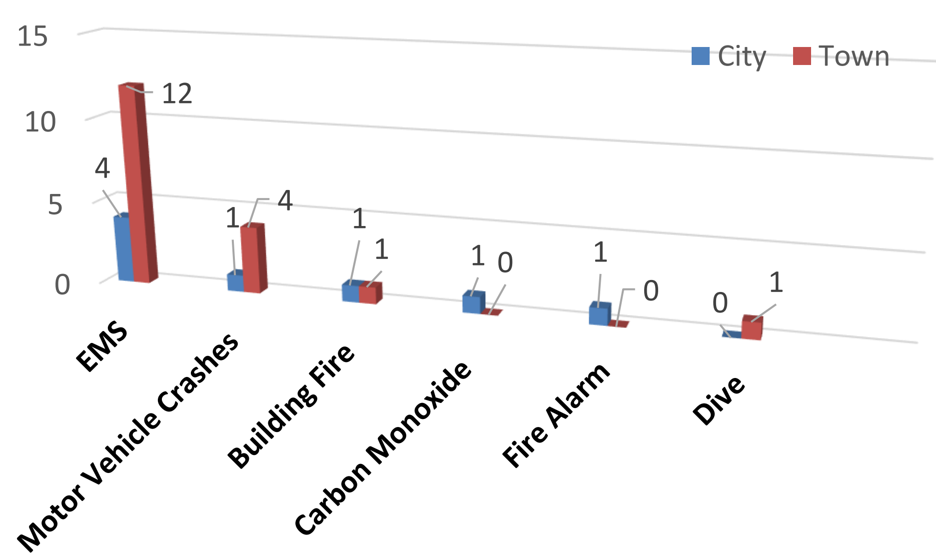
Mutual Aid Responses

Mutual Aid Given/MABAS: 55

Cedarburg **provided Mutual Aid** to other fire departments for various types of incidents including building fires, building collapse, cover assignments, motor vehicle accidents, EMS incidents, water rescue incidents, dispatched and cancelled, and more.

Mutual Aid Given To	# incidents
Ozaukee Central Fire Department	18
Southern Ozaukee Fire and EMS Department	18
Germantown Fire Department	5
Richfield Volunteer Fire Department	3
Port Washington Fire Department	3
Newburg Fire Department	2
Brookfield Fire Department	1
Fredonia Fire Department	1
Jackson Fire Department	1
Milwaukee Fire Department	1
North Shore Fire Department	1

Cedarburg **received Mutual Aid** from other departments 26 times; 18 in the Town of Cedarburg and 8 in the City of Cedarburg. See below for types of incidents.



2025 Staffing and Promotions

Chief Vahsholtz announced several promotions, for both full-time and paid-on call members, which included: 3 Rescue Company Lieutenants, 2 Engine Company Lieutenants, 1 Training Division Lieutenant and a Deputy Chief - Community Risk Reduction (CRR)

Blake Karnitz was promoted to the rank of Deputy Chief. Blake joined the Explorer program in Cedarburg in 2009 and joined as an active member in 2010. Since then, he has continuously taken on many leadership roles. His first role was Assistant Training Officer in 2013 as a volunteer. In 2017, he was hired to his full-time position as Fire Inspector. In addition to being a State Certified Fire Inspector and Investigator, Blake is an Advanced EMT and held the rank of Rescue Lieutenant from 2019 to 2024. Blake was promoted to Captain in 2024, overseeing our new Community Risk Reduction (CRR) Division, which encompasses fire inspections, along with public education and community outreach. In 2024, he completed his Bachelor of Science Degree in Fire Administration/Fire Investigation. Blake holds certifications in Firefighter I and II, HazMat Ops, Driver/Operator Pumper and Aerial, Fire Inspector, Fire Instructor I, and Fire Officer I and II. In 2025, he received the Center for Public Safety Excellence Designations for Fire Officer and Fire Marshall. Blake leads our CRR division while taking on the responsibilities that come with his new rank as Deputy Chief.

Joel Deutsch was promoted to the rank of Lieutenant Rescue Company. While Lt. Deutsch is new to our Department, he is very familiar with our service. He joined our department in 2024 as a paid-on-call member and was soon hired as a full-time member. He has been working with the Cedarburg Fire Department since 2012, when he began responding to our calls as a paramedic intercept from Thiensville Fire Department. At previous organizations, he has been promoted to various levels and brings a variety of experience and knowledge. We look forward to his contributions and leadership.

In 2025, Lt. Deutsch was eager to further his knowledge by attending several professional development courses that will benefit our organization. He started the year by attending Fitch and Associates' Beyond the Streets program, which teaches the foundations of leadership and Emergency Medical Services operations. He also attended a virtual program hosted by the State of Wisconsin Office of Rural Health called EMS Operations and Leadership that discusses the specific governance of Emergency Medical Services in the state of Wisconsin. At the end of the year, he completed the Fitch and Associates' Ambulance Service Manager Program, a rigorous 14-week program. This is an internationally recognized course that has several parts, including online learning, a research project and presentation, and two week-long in-person sessions. Here, he learned more in-depth about managing an Emergency Medical Service, and leadership and supervisory techniques.

Rescue Lt. Joel Deutsch and Deputy Chief Blake Karnitz

In December 2025, **Katrina Schoen was hired to fulltime Firefighter/Paramedic position.** Katrina joined the department in July 2022 as a volunteer, and by 2024 she had completed Advanced EMT and Fire I. Wasting no time, she then completed a year-long course for Paramedic in 2025. Katrina loves being a part of the CFD family and brings her smile and positivity to the job every time she is on shift.

2025 STAFFING AND PROMOTIONS (CONTINUED)

Nick Janous was promoted to the rank of Lieutenant Training Division. Nick joined the department as a volunteer member in 2019 and began driving ambulance for rescue calls. By 2024, Nick completed his certifications for Firefighter I and II, HazMat Ops, Driver/Operator Pumper, Fire Officer I and Fire Instructor I. Nick received the First Responder Award in 2020 and in 2022 for responding to the most fire calls. In addition to running calls, Nick works with our new members, mentoring and training them during their orientation and one-year probation process.

Tanya Zarling was promoted to the rank of Lieutenant Rescue Company. Tanya joined the Explorer program at the fire department in 2014, and in 2016 she was appointed Explorer Lieutenant to lead the group of teenagers. In 2018, she became an active member of the department and earned her EMT license, while studying for her Bachelor’s degree at Concordia University. By 2022, she had received her license as an Advanced EMT and her CPR Instructor certification. Her dedication to the department, running calls and helping others shows in everything she does.

Matt Petrarca was promoted to the rank of Lieutenant Rescue Company. Matt has been a member of the department since 2006, joining as a licensed EMT. For close to 20 years, Matt has attended trainings and refreshers and responded to calls while earning his Advanced EMT license along the way. Matt’s humor and the ability to calm people on an ambulance are crucial skills that help manage high-stress situations by de-escalating anxiety, building trust, and creating a more stable environment for both patients and crew.

Eddie Lanser and Bobby Jung each named to Acting Lieutenant Engine Company. The definition of an “Acting Lieutenant” is a temporary or transitional term while the candidate completes required courses, such as Instructor I and Officer I, before being officially moved up to Lieutenant

.

Eddie first joined the Explorer program while in high school and trained with the fire department for three (3) years. He joined as an active member in 2020. By 2022, he had become certified in Firefighter I and II, HazMat Ops, Driver/Operator Pumper and Aerial, and earned his EMT license.

Bobby also participated in the Explorer program from 2004 to 2008 and joined the department as an active member in 2008. He became certified in Firefighter I and HazMat Operations in 2009. By 2014, he received his Firefighter II certification. Bobby proudly serves the community and the department following in the footsteps of his father, Ray, who is also a member of the department. Tradition and family values means a great deal to many of our members.

Back Row L to R: Engine Co. Acting Lt. Bobby Jung, Training Lt. Nick Janous and Engine Co. Acting Lt. Eddie Lanser

Front Row L to R: Rescue Lt. Tanya Zarling, Rescue Lt. Matt Petrarca

2025 Retirement
Assistant Chief Bill Hintz

After 40 years of active service in the department, Bill celebrated his retirement in March 2025.

Joining the department in March 1985, Bill was promoted to Deputy Chief in 2010, having been a Motor Pump Operator most of his career. He held numerous leadership roles and was promoted to Assistant Chief in 2014. Over the years, Bill was awarded several awards within the department, including the Meritorious Service Award in 2007, First Responder of the Year - responding to the most Fire calls for seven consecutive years from 2010 - 2016, as well as 2021 and 2023, also for Total Fire/EMS calls in 2022.

A special presentation was made at this year's Awards Banquet in April to recognize Bill's years of service and dedication to the department. He was presented with a pin, a challenge coin, and a retired Assistant Chief badge. Bill also received a proclamation from the WI State Assembly authored by Representative Paul Melotik, District 22 of Grafton along with an American flag and a State flag that had been flown over the State Capitol Building. The National Volunteer Fire Council also honored Bill's years of service with an Honorable Mention Lifetime Achievement Award.

2025 Training Summary

Training Categories	Hours	Details
Fire Suppression	384 Hours 40 Hours 80 Hours 994 Hours 211 Hours 65 Hours	• Firefighter I Course (4) • Instructor I Course • Fire Officer Course (2) • Monthly Fire Trainings (includes Auto Extrication) • Controlled Burns (Brush Fires) • Other training (Online, Outside seminar/Classes)
EMS Rescue	900 Hours 12 Hours 119 Hours 605 Hours 119 Hours 70 Hours	• EMT Basic Course (5) • CPR Instructor Course • RTF Ops/Active Shooter Training • Monthly EMS Trainings • Other training (Online, outside seminar/classes) • Instructed CPR classes to outside groups/businesses
Engineers	66 Hours 36 Hours 442 Hours 67 Hours	• Motor/Pumper/Operator Course • Aerial Operator Course • Monthly Trainings (includes Jump Seat, Road Miles/Test, outside seminar/classes) • Truck/Equip Maintenance (includes Mask Fitting)
Dive Team	69 Hours	• Outside dive trainings (3 Dive Team members)
Meetings	**Hours**	**Details**
Meetings	221 Hours 109 Hours 167 Hours 44 Hours	• Business Meetings • Officers Meetings • Committee Meetings • New Member Orientation
Explorers Program	**Hours**	**Details**
Explorers (Age 14-18)	128 Hours	• Monthly Trainings/Meetings
Grand Total	**4,948 Hours**	

In 2025, our focus for the year was to hold various types of trainings with live burns in the Hamilton Training house throughout the year. We held the final burn in November. We also completed multiple brush fire trainings, one being the one we do every year on Lakefield Road, as well as adding two new locations: Thorson Elementary and Faith Lutheran Church.

2025 Engine Company

Engine company was able to get 14,650 feet of hose tested this year along with all roof and ground ladders which is required every year to be tested. All SCBA packs were tested and face pieces flow tested for our safety. We had over 70 bottles hydro-tested which is required every 5 years, along with our fill station serviced and fill station bottles tested also.

We were able to add 2,100 feet of 5” LDH. Which is the hose we use to connect to fire hydrants and supply our trucks with water. This was the last order of hose needed to get our trucks to NFPA standards which we have been working on since 2018.

Keeping up with the changing times and to make life easier for our firefighters, we acquired, through donations and purchases, the following: (2) roof chainsaws, (2) circular saws and (2) ventilation fans. These are all battery operated.
These are helpful with communication when needed on an emergency scene; cutting down on the noise level and the fans are also battery powered making them more efficient and user friendly without relying on outlets being nearby.

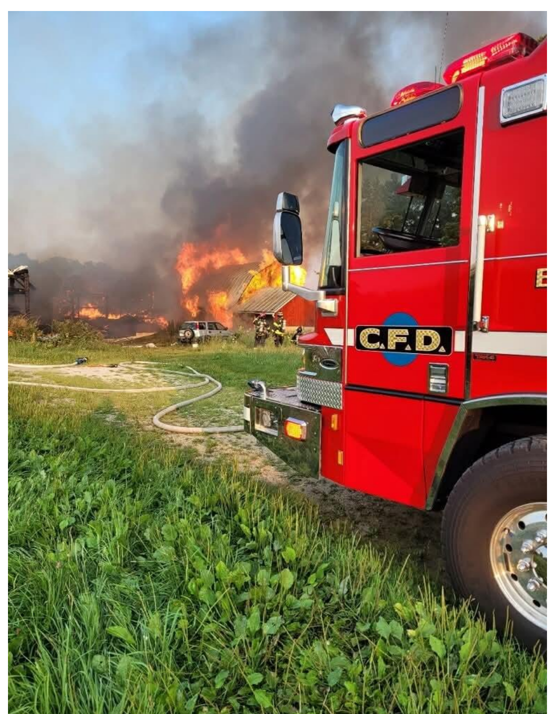
With the help of the department, we were able to complete mask fit testing to make sure each mask is fitted properly for everyone. Also keeping tabs on monthly truck , equipment, and meter maintenance.

2025 Engineers

In 2025, CFD Engineer’s participated in trainings based on pumping within a municipal water system (hydrants) as well as pumping and drafting within the rural areas of our protection area. Trainings on aerial operations and apparatus driving were also conducted throughout the year.

CFD Engineer’s spent time conducting vehicle maintenance and making minor apparatus repairs throughout the year. Maintenance was also conducted on the dry hydrants within the town to assure proper function.

One member, Will Didier, received his state Driver/Operator certification in 2025. He will be completing his in-house qualifications and testing to become a CFD Motor Pump Operator in early 2026.



2025 Rescue Company

The Emergency Medical Services division remains the busiest portion of the Fire Department. Our call volume remained consistent with previous years, demonstrating the significant need for our services. We were able to further our knowledge and education through various means. Three officers were promoted for this division, and we are increasing our data reporting.

After six years of dedicated service as the Rescue Company Captain, Nichole Zarling stepped down as the head of our Emergency Medical Services Program. She courageously led the organization through the COVID-19 pandemic and was instrumental in our success. We appreciate her years of service to the organization and community.

Our commitment to data-driven improvement and the community continued this year. We began reporting our cardiac arrest data to CARES, which is the Cardiac Arrest Registry to Enhance Survival. This database collects information about each cardiac arrest case across the United States and uses the data to help the organization implement system modifications to improve cardiac arrest survival. Additionally, we partnered with the Children's Health Alliance of Wisconsin to enhance our pediatric care. Through this collaboration, the department designated a Pediatric Emergency Care Coordinator whose role is to ensure that providers have access to pediatric-specific equipment and training, with the goal of providing better, evidence-based pediatric care.
We are incredibly proud of our Emergency Medical Services team, including our dedicated volunteers who commit thousands of hours each year to help serve our community. We are looking forward to even more improvements in our Emergency Medical Services Division in 2026.

See page 12 for more information on our newly promoted Rescue Lieutenants.

All Companies Fire Suppression, Engineers and Rescue – each hold monthly trainings to continuously improve skills, teamwork and use of equipment and tools.

Shown at left: Rescue training simulating a patient in cardiac arrest.

AWARDS 2025

Our CFD Active, Honorary and Passive members are recognized each year for their service and achievements of the past year at the **Awards Banquet**. The awards for 2025 were presented at the banquet on Saturday, April 18, 2026, at the Ozaukee Pavilion with a catered sit-down dinner and after the awards presentation, our members enjoyed entertaining BINGO games provided by our friends from The Lion's Club.

Chief Vahsholtz and Deputy Chief Heidtke presented service awards to the following members**:**

- **5 years: Eddie Lanser, Nick Lesselyoung, Kris Mathias and Shaun Smith**
- **10 years: Jeff Nelson and AJ Hester**
- **15 years: Blake Karnitz, Kelly LaPorta**
- **20 years: Peter Pautz, Chris Hoerz, and Nichole Zarling**
- **25 years (Honorary Passive): Judi Even**

Bill Heidtke and Terry Wagner received special recognition for **50 years of service**, which not many people achieve as it is awarded to those who truly give continuous service to the community. Bill and Terry both joined the department in 1975; both were promoted to officer ranks during their active years, and both continued to give of their time volunteering for the department and truck fundraising and other events in the community for another 35+ years. The Ozaukee County Association of Fire Departments, represented by Chief Jason Caswell of the Waubeka Fire Department, also awarded Bill and Terry for their 50 years of service. **Terry and Bill shown below left.**

Another award, not often given, for **60 years of service went to Bill Koeppen**. As a retired Assistant Chief at CFD, Bill does not easily embrace the thought of "retirement" and spends his time assisting our Fire Inspector with inspections in the Town of Cedarburg while also overseeing the operation of Firemen's Park – making sure every Maxwell St Day and/or special event at the park runs smoothly. Bill also gives his time and experience to the Waubeka Fire Department. **Bill, with his wife Jan, shown above right.**

AWARDS 2025 (continued)

Three members were recognized for **First Responder of the Year 2025 r**esponding to the most calls in the following categories:
Rescue Calls: Teddy Krol (162) Fire Calls: Nick Janous (92)
Total Calls: Kris Mathias (281) not shown in picture at left

Two of our members were recognized by the American Legion with awards for **Firefighter of the Year,** awarded to **Joe Grube and EMT of the Year to Chris Naas.**

CFD members **Teddy Krol, Ben Schuster and Dustin Wallace** celebrated the completion of their one-year probation, taking an oath of office with a pinning ceremony. Chief also administered an oath of office to **Blake Karnitz for his promotion to Deputy Chief – CRR.**

Chief Vahsholtz introduced a new award called **"Friend of the Fire Service Award"** given to a person, group or business from the community who have helped the department in any way they can. The honor went to G**reg and Ann Denk, owners of Wyndrose Jewelry.** Their commitment to support and help the department provide beautiful mementos to honor members' service in the department has been consistent over many years.

Chief Vahsholtz and other members of the department visited Ann and Greg at their store on Washington Ave to present the award.

At the end of the program, the highest award from the Cedarburg Fire Department is the **Meritorious Service Award**, presented to a department member who exudes a passion for the fire service, and has shared their time and commitment, not only to their family, but also to their extended CFD family. The award was presented to **Jim Bougie.** After joining the department in 1998, Jim has given 27 years of service and is still active. He has completed many fire and driving certifications, and in 2024 he went back to school to complete EMT Basic.

Jim and his wife Bonnie, daughter Beth, and son Jacob

When Jim is not up north at his cabin, running calls with Silver Cliff Rescue Squad, you can usually find him at Firemen's Park working and "running" the kitchen burger stand at Maxwell St Days.

Jim's family was waiting in the wings and surprised him when he received his award at the banquet.

New Apparatus 2025

In October 2025, **Emergency Vehicle Response** was hired to perform a fleet assessment for the Cedarburg Fire Department. EVR's report was completed in December 2025 and presented to the City Council in early 2026.

Based on the report findings, CFD replaced a 37-year-old ladder tower with a used (in good condition) aerial tower from a department in Springdale, PA. The tower was placed into service in 2026.

TOWER 159

Purchase price: $128,000
Replacement cost $3,000,000

Specifications include:

- 2001 J-Model Seagrave
- 1971 75-ft Aerialscope Boom
- Series 60 Detroit Diesel
- EVS 4000 Allison automatic transmission
- Smart Power Systems 8500W Generator

All fire apparatus, shown here and on the next several pages, were donated from Cedarburg Firemen's Park Inc. to the residents of Cedarburg. No taxpayer dollars were spent to purchase this apparatus.

New Apparatus 2025 (continued)

A second recommendation from EVR was to replace **Engine 161** with a used (in good condition) engine from a 3rd party seller in eastern Pennsylvania. The new engine 161 was placed into service in 2026.

ENGINE 161

Purchase price: $134,137
Replacement cost $1,200,000

Specifications include:

- 2002 Pierce Contender 6-person chassis
- Detroit Series 40 Diesel Engine
- Allison MD 3060 automatic transmission
- 1250 GPM Waterous pump
- 1,000-gallon water tank

Another recommendation from EVR included:

- Brush Truck 157 was reported to be overweight and was taken out of service. A new Brush Truck 157 will be in service in 2026.

As CFD moves forward with the recommendations from EVR, additional apparatus will be removed from the fleet and new vehicles will be designed and purchased to replace them.

Apparatus 2025 (continued)

ENGINE 163

Engine 163 is the first due engine out of Station 1.
Purchase price: $685,000

Specifications include:
- 2016 Pierce Quantum 6-person chassis
- 500hp DD13 Detroit Diesel engine
- Allison automatic transmission
- 1500 GPM Pierce PUC pump
- 1,000-gallon water tank
- 25-gallon Class A foam tank
- 20 kW Harrison hydraulic generator

ENGINE 162

Engine 162 rotates monthly as the second due engine out of Station 1 and Station 2.

Purchase price: $560,000
<u>Specifications include</u>:
- 2009 Pierce Quantum 6-person chassis
- 525 hp Detroit Diesel engine
- Allison automatic transmission
- 1500 GPM Pierce PUC Pump
- 1,000-gallon water tank
- 25-gallon Class A foam tank
- 20 kW PTO driven generator

Fire Apparatus 2025 (continued)

Tender 164 is third due out of Station 1 for rural fire calls.

TENDER 164

Purchase Price: $500,000

<u>Specifications include:</u>
- 2020 Kenworth T880, 2-person chassis
- 600hp Cummins X15 engine
- Allison automatic transmission
- 1500 GPM Waterous pump
- 3,000 Gallon water tank
- (2) 3,000 Gallon portable water tanks

Command Apparatus 2025

Command 167 is a 2023 Chevy Silverado 1500 4X4 pick-up truck. 167 is utilized by the on-duty Chief Officer. It has the capabilities to be set up as a command post for any incident.

Purchase price: $85,000

Command 168 is a 2022 Chevy Tahoe utilized by the Fire Chief. It has the capabilities to be set up as a command post for any incident.

Purchase price: $67,000

Rescue Apparatus 2025

Ambulance 150, added to the fleet in 2024**,** was purchased as a third ambulance to reduce the wear and tear on the other two ambulances, which have been in service since 2012.

AMBULANCE 150

150 responds as the primary Ambulance out of Station 1.

Purchase price: $400,000

Specifications include:
- 2023 Dodge Ram 5500 4x4 Chassis
- 6.4L Gasoline Hemi Engine
- AEV ambulance module

AMBULANCES 151 and 152

151 and 152 rotate out of Station 1 and Station 2 monthly to equally distribute workload and to accommodate secondary EMS calls when Ambulance 150 is in use.

Purchase price: $204,000 each

Specifications include:
- 2012 Kenworth T270 chassis
- PX6 Paccar Diesel engine
- Allison automatic transmission
- Medtec ambulance module

SQUAD 153

Squad 153 is the first due apparatus out of Station 1 for motor vehicle crashes, industrial accidents and carbon monoxide (CO) incidents.

Purchase price: $500,000

Specifications include:
- 2006 Pierce Quantum 6-person chassis
- 425 hp Detroit Diesel engine
- Allison automatic transmission
- 19 ft. walk-through body with seating for 7
- 30 kW PTO driven generator
- (2) 20 ft. light towers (4.5 kW each)

Specialty Apparatus 2025

Brush Truck 158 responds out of Station 2 located in the Town of Cedarburg.

Aside from brush fires, 158 has the capabilities to run as a first responder vehicle for EMS related incidents and carries the needed equipment to respond to motor vehicle crashes. 158 is utilized to pull the Dive/Water Rescue Trailer (see below).

Purchase price: $110,000

Specifications include:

- 2006 GMC 5500 4x4 5-person chassis
- Duramax Diesel engine
- 250 GPM Darley pump
- 240-gallon water tank
- 5-gallon Class A foam tank

Brush Truck 157 is first to respond out of Station 1 for brush fires. Purchase price: $28,000

Specifications include:

- 1989 GMC 3500 1-ton 4x4 pickup truck
- 454 cubic inch fuel-injected V8 engine
- 135 GPM Darley pump
- 200-gallon water tank
- 5-gallon Class A foam tank

The **Dive Trailer (shown above with 157)** is a 1998 cargo trailer located at Station 2. It responds for all dive/water rescue incidents and any other situations deemed necessary by the Chief. The trailer was donated in 2002 in memory of two first responder brothers who lost their lives on 9-11-2001. Members of CFD designed and refurbished the trailer to meet the needs of the department. **Cost to refurbish: $20,000**

EMS Cart and Kubota purchased in 2017

The EMS cart and Kubota are utilized primarily for festivals and other special events, to provide quick access through highly populated areas.

B.E.R.T. (Bicycle Emergency Response Team)

Used for EMT's to respond quickly and safely to rescue incidents in crowded areas during special events.

Utility Vehicles 2025

Utility 155 is a 2019 Chevrolet 2500HD 4x4 pick-up truck. 155 is primarily used for trainings. It can also be utilized for school transport, scene support, or as a first responder vehicle.

Purchase price: $60,000

Utility 154 is a 2015 Chevrolet Tahoe 4x4. Utilized by the fire inspector, for training and for special events.

Purchase price: $51,000

First Response Vehicle 156 is a 2021 Chevrolet Traverse. This vehicle was purchased to help EMS crews provide faster patient care with a quick response from a first responder before the ambulance arrives. The vehicle has an AED, oxygen and a medical bag onboard.

Purchase price: $70,000

Utility 169 is a 2013 Chevrolet Suburban 4x4. 169 is utilized primarily as a transport vehicle for Fire/EMT school classes and trainings.

Purchase price: $80,000

Antique Fire Equipment

The Cedarburg Fire Department has a collection of five pieces of antique apparatus housed in the Station 3 museum. Always a favorite at the parades and shows!

1907 horse-drawn Howe pumper (Pictured above) Not shown is the 1907 man-drawn hose cart.

1924 Graham/Dodge pumper. The first motorized fire truck in the department. The motor of the Graham pumper was rebuilt by a team of department members this year to prepare for its 100th year anniversary in the July 4th parade.

1956 FWD (now Seagrave Fire Apparatus) Geesink Ladder Truck. The 85-foot unit was purchased in May 1957. In March 1976 it was empowered with a Detroit G-71 diesel engine. In the spring of 1978, the body and ladder were repainted and refurbished to include an enclosed cab. Sold in 1988 with the purchase of Tower 159. In 2002, CFD purchased it back from Bristol FD for $5,107.
Original purchase price: $35,000

1928 Pirsch pumper. Originally purchased new by CFD and then purchased back from other owners and restored.
Both pumpers are still drivable and can be seen in the annual 4th of July parade.

FIRE/EMS STANDBY
Cedarburg Festivals and Other Events

In 2025, CFD members were ready to stand-by for the following events:

- Cops and Kids Event at County Fairgrounds (May 4^{th})
- Sweat 4 Vets (May 17^{th})
- Cedarburg Half Marathon (May 24^{th})
- Strawberry Festival (June 28^{th} and 29^{th})
- Drum & Bugle Corp at CHS (July 2^{nd})
- Parade (July 4^{th})
- Fish Day in Port Washington (July 19^{th})
- County Fair (July 30^{th} to August 3^{rd})
- Assisted DPW at City Park after heavy flooding (August 13^{th})
- Country in the Burg at City Park (August 22^{nd} and 23^{rd})
- CHS Football Home Games (September 9^{th} and 19^{th})
- Wine & Harvest Festival (Sept 20^{th} and 21^{st})

In 2025, our EMS and Fire personnel logged over **1,090 total hours** standing by ready to respond quickly to those in need at various events. During the festivals, our EMS and Fire personnel responded using our ambulance cart, Fire UTV and bicycle teams to get through very large crowds.

CRR Division (Community Risk and Reduction)

The Cedarburg Fire Department's core values of serving the community with courage, honor, pride, and commitment are what drives the Division of Community Risk Reduction. CRR's goal is to make the entire community safer through quality public education initiatives, programs, and messaging; effective fire and life safety inspections, corrective actions, and building plan reviews; and identifying trends and public messaging from thorough fire origin and cause investigations.

Public Education and Outreach

Fire safety education and messaging have been a critical component of all fire departments across the United States, used as a tool to reduce civilian deaths and injuries from fire incidents. As with the rest of the fire service, fire safety education has been adapted to an all-hazards approach, not just fire. Every single interaction with the public has the chance to make a difference for that person in an emergency. Throughout 2025, we were able to reach approximately 750 community members across 46 various community events. These events included tours of the fire station where we discussed general fire safety practices while explaining some of the equipment we use, numerous CPR training courses where members of the public were certified in CPR and AED use, and so much more. Our annual Open House was once again a major success, where we provided Survive Alive training, various equipment demonstrations, a popular obstacle course, and a demonstration of the effectiveness of sprinkler systems provided by the National Fire Sprinkler Association. We estimate that this event reached an additional 1,000 citizens of all ages!

Fire and Life Safety Outreach

Fire and life safety inspections ensure commercial properties within our community are following the safety standards set by the Fire Code, the 2024 edition of NFPA 1. Compliance with fire safety standards not only protect the citizens and patrons of the businesses, but the businesses and staff themselves. In addition, doing these inspections gives our inspectors and response staff a better understanding of the buildings throughout our community, allowing them to respond to emergencies with knowledge of what they are walking in to. We also conducted a variety of local plan reviews of new buildings, additions/alterations to existing buildings, and their associated fire protection systems to ensure their compliance with national standards, state statutes, and local ordinances.

See next page for Inspections Data Chart

CRR Division (Community Risk and Reduction)

	City	Town	Total
Inspections	640	79	719
Re-inspections	2	1	3
Occupancy inspections	15	3	18
Premise Inspections	45	0	45
Inspections w/ Violations	231	31	262
Inspections With No Violations	409	48	457
Total Violations Noted	432	47	479
Total Violations Corrected	43	1	44

Fire Origin & Cause Investigations

Fire origin and cause investigations are critical to identifying hazards that caused a fire, and how we can educate the public to prevent it from occurring again. We conducted two fire investigations in 2025, both officially ruled as undetermined. One fire started in a vehicle and spread to a structure, although without a thorough review by an electrical engineer, we could not narrow down the exact cause of the initial fire, thus the undetermined classification. The second fire was a large-scale incident in the Town of Cedarburg where three structures were consumed by fire on an unoccupied farm. While we were able to narrow down the building of fire origin thanks to a local pilot flying in the area, the large scale of the incident compounded with significant damage to all structures prevented us from further narrowing a more exact origin and cause.

Accomplishments in 2025

- ✓ Continue to work with all parties involved regarding the renovation or replacement of our current fire station.
- ✓ Hired one (1) Full-time Firefighter/Paramedic
- ✓ Fleet study completed in December 2025, presented to the City Common Council in 2026.
- ✓ Based on the recommendations from the fleet study: Sold Ladder Tower 159 and Engine 161. Both were replaced through purchases made by Firemen's Park for a used Ladder Tower and a used Engine.
- ✓ Ordered a new ambulance for delivery in 2027

Department Goals for 2026

- ❑ Continue to work with all parties involved regarding the renovation or replacement of our current fire station.
- ❑ Hire three (3) full-time Firefighter/Paramedics. (1 from 2025 budget/ 2 from 2026 budget
- ❑ Start to review and re-write policy and procedures
- ❑ Work on specifications for a new ladder truck
- ❑ Replace grass fire truck as included in the fleet study
- ❑ Hire a full-time administrative assistant
- ❑ Update our EMS service license to the Paramedic level
- ❑ Continue to work on technology upgrades.

FIREMEN'S PARK, INC

It is worthy to note that Firemen's Park Inc. is a private non-profit corporation and separate from the Cedarburg Fire Department. However, it is the same group of dedicated volunteers and paid staff that you read about in our annual report. Not only do they volunteer thousands of hours every year for the fire department, they also put in countless hours of volunteer time raising funds to purchase the vehicles that are then donated to the City. Legally, on paper, they are two separate groups. However, in reality, they are one group of people with the same common goal: **Giving back to our community!**

2025 Fundraiser Events Held at Firemen's Park:

- April 12 and 19 — Boat Storage (Release for spring)
- May 25 — Maxwell Street Day
- July 13 — Maxwell Street Day
- July 30 thru Aug 3 — Ozaukee County Fair (5 days)
- August 31 — Maxwell Street Day
- October 5 — Maxwell Street Day
- October 18 and 25 — Boat Storage (Take in for winter)

In 2025, members **volunteered 3,247** hours at fundraising events, which does not include the many hours of meetings, park maintenance and event planning that is too difficult to count. The Park Board is comprised of honorary, active and passive members, including retired Assistant Chief Bill Koeppen as Park Board President.

CEDARBURG COMMUNITY CONVERSATIONS
Event evaluation summaries

CEDARBURG COMMUNITY CONVERSATIONS are presented by the City of Cedarburg Diversity Committee and Cedarburg Public Library to share local stories as a way for neighbors to learn about each other and the impact of differences, and to build relationships and trust. The format features a 3-person panel responding to questions from a facilitator followed by small group conversations in which participants can share their own stories

Indigenous Voices – October 10, 2022

Panelists: Kate Erickson, Steve Proefrock, Jack Soto
Attendance: 53

No evaluation collected

Black Voices – January 16, 2023

Panelists: Blaine Gibson, Hayden Knight, John Norquist
Attendance: 52

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					7
How satisfied were you with the structure of the conversation?				2	5
How satisfied were you with the pace of the evening?				1	6
How satisfied were you with the presentations of the panelists?					7
How satisfied were you with your own participation?				3	4

What was the most significant thing you learned or felt during this Community Conversation?

- *The stories of people who look different from me.*
- *Personal stories were awesome.*
- *I loved hearing first hand stories from the panelists*
- *It would be wonderful if more community leaders and citizens were willing to engage in conversations like these.*
- *The empathy I felt hearing the panelists' backstories. The honesty with which they spoke. Reaching out to the young black mom who spoke up about the bullying her son experienced*
- *The importance of sharing stories*
- *Based on participant… our community continues to have discrimination issues. Her son is experiencing problems right now at the middle school.*

Is there something you are taking from the conversation to lead to new action?

- *Tell your story.*
- *Being more intentional about having conversations with people in my life about our upbringings and family backgrounds. The questions last night prompted great discussion and reflection!*
- *I'm interested in how we can improve the situation at the middle school. Past feedback is that this is not an isolated incident.*

What resources do you need for continued learning and growth?

- *Readings.*
- *More opportunities for conversations Thank you for the efforts - it is such a relief to know some other people in Cedarburg willing to have these conversations.*
- *Continue these community wide conversations on other topics.*
- *It would be wonderful if Oz libraries provided monthly/weekly take-home, "conversation starter" questions on notecards to spark further community discussion and reflection.*
- *More in person events like this one I would like to see what we can do as a community to improve the acceptance of people of color in our schools and greater area.*

Women's Voices – March 20, 2023

Panelists: Patty Flowers, Craig Nuechterlein, Stevie Stibor
Attendance: 16

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					2
How satisfied were you with the structure of the conversation?					2
How satisfied were you with the pace of the evening?					2
How satisfied were you with the presentations of the panelists?					2
How satisfied were you with your own participation?					2

What was the most significant thing you learned or felt during this Community Conversation?

- *I felt encouraged by the panel's stories and by the strong women and caring men attending. The low attendance did not diminish the value of the evening for me but it may speak to how the public views gender inequities as no longer a concern.*
- *The women on the panel have walked in my shoes.*

Is there something you are taking from the conversation to lead to new action?

- *The history of the women's rights movement is not well known among younger generations. ACTION—Speak out and educate on that history lest those gains are lost.*

Asian-America/Pacific Islander Voices – May 15, 2023

Panelists: Brad Babcock, Esther Rusch, Douglas Yip
Attendance: 20+

	Very dissatisfied				Very satisfied
How satisfied were you with the event?				1	5
How satisfied were you with the structure of the conversation?				2	5
How satisfied were you with the pace of the evening?				3	4
How satisfied were you with the presentations of the panelists?					7
How satisfied were you with your own participation?			1	5	1

What was the most significant thing you learned or felt during this Community Conversation?

- *Safe space to learn and share*
- *Learning about others.*
- *How Covid affected the AAPI members of our community*
- *Growing up we weren't conscientious of how our words or actions may have hurt or offended others.*
- *Interesting situations Asian student encountered while attending Cedarburg Schools*
- *Allyship*

Is there something you are taking from the conversation to lead to new action?

- *Everyone had value.*
- *Be more open.*
- *Need to be more conversations*
- *Activism in our school district*
-

What resources do you need for continued learning and growth?

- *More exposure so I can learn more*
- *More things like this.*
- *None*

Please add any additional feedback or details on any of your answers above.

- *I'm so glad this is available to/for us. Thank you DEI!!!*

LGBTQ+ Voices – June 26, 2023

Panelists: Gabriel X, Lexy Lunger, Pastor Alexis Twito

Attendance: 40

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					6
How satisfied were you with the structure of the conversation?					6
How satisfied were you with the pace of the evening?					6
How satisfied were you with the presentations of the panelists?					6
How satisfied were you with your own participation?					6

What was the most significant thing you learned or felt during this Community Conversation?

- *Compassion and commonality*
- *The role of testosterone*
- *How brave this communities is*
- *Hearing the voices of lgbtq+*
- *Hearing other's stories.*
- *I appreciate the courage of the panel*

Is there something you are taking from the conversation to lead to new action?

- *Be a better ally*
- *Continue the conversations.*

Please add any additional feedback or details on any of your answers above.

- *Best one yet!*

Latino Voices – October 16, 2023

Panelists: Eli & Andrea Acosta, May Mendoza, Barbara Johnson
Attendance: 24

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					2
How satisfied were you with the structure of the conversation?					2
How satisfied were you with the pace of the evening?				1	1
How satisfied were you with the presentations of the panelists?					2
How satisfied were you with your own participation?				1	1

What was the most significant thing you learned or felt during this Community Conversation?

- *People not being believed*
- *That blatant disregard for other races is not improving in my lifetime. I find that very disturbing.*

Is there something you are taking from the conversation to lead to new action?

- *Lots of thinking to do*
- *Not at this time.*

Poetry Slam – January 15, 2024

Panelists: Rhonda Hill, Behin White, Danielle Latty, Pastor Alexis Twito, Rodney Hill, Evan McDoniels, Shira Grinker, Ariana Hill
Attendance: 75+
No evaluation collected

I.D.D. Voices – March 18, 2024

Panelists:
Attendance: 40+

Law Enforcement/First Responder Voices – May 20, 2024

Cancelled

Interfaith Voices – October 21, 2024

Panelists: Amit Kaul, Don Levy, Behin White
Attendance: 21

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					8
How satisfied were you with the structure of the conversation?					8
How satisfied were you with the pace of the evening?				1	7
How satisfied were you with the presentations of the panelists?				2	6
How satisfied were you with your own participation?				2	6

What was the most significant thing you learned or felt during this Community Conversation event?

- *The warmth of community, willingness to listen, share, learn.*
- *We have so much in common – so much support for each other and the community of Cedarburg*
- *That not everyone, or the majority, is a Christian here. I felt more welcomed.*
- *How to create conversations where people feel fully heard and thus feel part of community.*
- *That we are more diverse than I thought!*
- *Acceptance!! We had very different perspectives and everyone was courteous in listening and open in sharing their stories*
- *Being heard*
- *We are Bound by our ancestors our parents our faith and community. How important it is Shake and Learning from others.*

Is there something you are taking from the conversation to lead to new action?

- *Technique*
- *Become better at listening*
- *I hope to gather with more of this community*
- *Deepened faith and gratitude for being part of a bigger conversation.*
- *Maybe to attend the diversity committee*
- *Talk to more strangers*
- *To get more involved in the discusión*

What resources do you need for continued learning and growth?

- *More of these!*
- *More community convos.*
- *Prayers and support - always!!*
- *More conversations!*
- *Clear mindedness*
- *Knowing what other groups are happening in tris area*

Additional feedback:

- *Thank you for organizing these. I appreciate the chance to meet more "neighbors", but also to hear people's stories and to understand where they are coming from.*

Won't You Be My Neighbor? A Conversation About Housing In Cedarbug – March 17, 2025

Panelists: Beverlee Patton-Allen, Elizabeth Sinclair, Tom Kubala
Attendance: 37

	Very dissatisfied				Very satisfied
How satisfied were you with the event?				1	6
How satisfied were you with the structure of the conversation?				1	6
How satisfied were you with the pace of the evening?				3	4
How satisfied were you with the presentations of the panelists?				2	5
How satisfied were you with your own participation?				4	3

What was the most significant thing you learned or felt during this Community Conversation event?

- *How hard it is for non affluent people to live in Cedarburg*
- *The different perspectives and ideas*
- *To realize how many other community members there are who have similar concerns and objectives.*
- *I appreciated hearing the range of experiences.*
- *About Cedarburg's housing history and prevention of attempts to change*
- *That there are folks living here that do not have it easy with housing.*

Is there something you are taking from the conversation to lead to new action?

- *Contact our reps*
- *To continue creating engagement with like-minded individuals.*
- *No*
- *Not sure yet*

What resources do you need for continued learning and growth?

- *More community conversations*
- *Being in the communication loop.*
- *What organizaciones deal with housing?*

Additional feedback:

- *These conversations are invaluable*
- *I am so glad these conversations happen. It is a great way to meet other residents and share stories.*

How did you hear about this community conversation?

- *From coming to other ones*
- *Facebook*
- *I've attended previously.*
- *Friends*
- *I had been Before*

Mental Health Awareness – May 19 2025

Panelists: Sheriff Christy Knowles, Shelley Blank, Sarah Bloomquist, Kayla Stoflet
Attendance: 40

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					4
How satisfied were you with the structure of the conversation?					4
How satisfied were you with the pace of the evening?					4
How satisfied were you with the presentations of the panelists?					4
How satisfied were you with your own participation?					4

What was the most significant thing you learned during this Community Conversation event?

- *Sheriff Knowles gave excellent examples and resources. Shelley Blank was extremely informative.*
- *Learning that my experience is unique to me, but that others can relate to the mental health issues that can go with those things. Learning that whether or not experiences are unique, feelings and mental health issues caused by those things are not unique and can be widespread.*
- *Just how open people can be with complete strangers about mental health issues*
- *That everyone is dealing with some form of mental health challenge*

Is there something you are taking from the conversation to lead to a new action? If so, what is that new action?

- *Contacting a couple of the resources learned about.*
- *People need connection to mental health services.*

What resources do you need for continued learning and growth?

- *Better availability of therapists.*
- *Coming to more community listening events*
- *More great books and print resources and a community conversation on ageism.*

Additional feedback:

- *This event was fantastic and would be beneficial to hold another event on this topic with a new panel. Would be great to have college students and younger panelists.*
- *Just to stress that people do not need to share personal stories. Otherwise was a great presentation.*
- *Thank you! Thank you! Thank you!*

How did you hear about this Community Conversation?

- *I have made it a point to learn when they are. I have attended several in the past.*
- *Saw it online and on a flyer*

Suggestions for future topics:

- *I believe there was one scheduled in the past with a panel of first responders that ended up being cancelled. I would like to see that: EMT's, police, fire dept - all together or each separate. Would be interesting to include citizens that have needed and called upon those services on the panel.*
- *Ageism.*

Immigrant Voices and Stories – September 24 2025

Panelists: Peter Kranstover
Attendance: 47

	Very dissatisfied				Very satisfied
How satisfied were you with the event?			2	1	3
How satisfied were you with the structure of the conversation?			1	4	1
How satisfied were you with the pace of the evening?			3	1	2
How satisfied were you with the presentations of the panelists?			1	3	2
How satisfied were you with your own participation?			1	4	1

What was the most significant thing you learned during this Community Conversation event?

- *More people are wanting to get involved, share, and have these important conversations. They find value in it.*
- *I gained a historical perspective on immigration law in the US. Our group had a good interchange of family backstory and personal experience.*
- *Met people in my community whom I didn't know.*
- *Ozaukee County organizations and resources*

Is there something you are taking from the conversation to lead to a new action? If so, what is that new action?

- *Reaching out to representatives to express my concern about ICE. And reaching out to those who are feeling targeted and marginalized. Listening.*
- *Be welcoming and non-judgmental in all personal interactions with people of all nationalities. Contact our elected representatives regarding immigrant issues.*
- *Thinking about how afraid people in community feel who are not white.*
- *No, I knew a lot of information but walked away with new connections/relationships*

What resources do you need for continued learning and growth?

- *More sharing about what the needs of community members are.*
- *More community conversations*

Additional feedback:

- *Just would like to say Thank You for offering this gathering, creating a safe space, and a big thank you to the local businesses who donated food and beverages.*
- *I felt this format was not as good as the usual one. I would have liked to hear from actual immigrants, both recent arrivals and those who came decades ago. My table was made up of people whose families emigrated generations ago, so our discussion was finished quickly. With the longer discussion time, we had a lot of silence.*
- *I feel these conversations are valuable community services, but this one fell a bit short of the high bar you have set for yourselves.*
- *Shorter event*
- *The format with the speaker first want as good as part events.*

How did you hear about this Community Conversation?

- *From the City of Cedarburg's Diversity Committee.*
- *LWV*
- *My wife*
- *League of Women Voters of Ozaukee & Washington Counties*
- *Email*

Suggestions for future topics:

- I don't have a topic suggestion at this time.
- Affordable housing in our community
- Immigrants, with them on a panel. Maybe city "founders" Families who have been in Cedarburg for many generations. Teachers? I know you did one in police, but maybe other groups that serve the community. Local philanthropists

- How lobby/advocate for legislation or paths to citizenship/immigration reform
- 1. Cedarburg business owners 2. Youth panel - maybe representatives of high school student groups on inclusivity (gay/straight alliance, best buddies, student acceptance team, etc)

Men's Mental Health – November 10, 2025

Panelists: Aaron Caldwell, John Murray Jim Mannes
Attendance: 23

	Very dissatisfied				Very satisfied
How satisfied were you with the event?					1
How satisfied were you with the structure of the conversation?					1
How satisfied were you with the pace of the evening?					1
How satisfied were you with the presentations of the panelists?					1
How satisfied were you with your own participation?				1	

What was the most significant thing you learned during this Community Conversation event?

- *The importance of knowing one's self*

Is there something you are taking from the conversation to lead to a new action? If so, what is that new action?

- *Be a better listener*

What resources do you need for continued learning and growth?

- *N/A*

Additional feedback:

- *Not related to the topic, but I think these conversations need to be publicized more.*

How did you hear about this Community Conversation?

- *Word of mouth and library website*

Suggestions for future topics:

- *I'd like to see a panel of first responders and hear about their training and how the community they serve might help them*.

Peace and Public Safety – May 18, 2026

Panelists: Police Chief Mike McNerney, Deputy Fire Chief Blake Karnitz, Keri Wuenstel
Attendance: 30

No evaluations collected

CEDARBURG
WISCONSIN

MEMORANDUM

TO: Plan Commission
Common Council
Public

FROM: City of Cedarburg Landmarks Commission

DATE: July 23, 2026

RE: **Historic Resources Survey**

The City of Cedarburg Landmarks Commission requests your support of its plan to apply for a no-match grant from the State of Wisconsin Historical Society. If granted, the Commission would utilize these funds to contract for a citywide historic survey of all properties.

The purpose of this project is to:

- Identify and document buildings, structures, sites, and neighborhoods that contribute uniquely to Cedarburg's history, architectural, and community character.
- Create a citywide inventory of historic resources.
- Help guide future planning and preservation efforts.
- Identify properties that may be eligible for local, state, or national historic recognition.
- Preserve information about the community's history for future generations.

This survey is intended strictly as an information-gathering effort. Participation in the survey and inclusion of a property in the survey inventory will not place a property on any local, state, or national historic register, designate a property as a local landmark, impose any new regulations, requirements, or restrictions on private property rights, or change the zoning or permitted use of any property.

A historic survey helps a community understand, document, and protect the buildings, places, and neighborhoods that tell their story, while providing the information needed to make informed planning and development decisions for the future.

For the City of Cedarburg specifically, the benefits may be realized in several ways:

1. Identifies What Makes Our Community Unique.
A survey creates an inventory of historic buildings, structures, and sites that contribute to the city's identity and sense of place.
It helps answer the question: *"What places make our community special and why?"*

2. Provides Better Information for Decision-Making.
Without a survey, our local committees and commissions may make planning, redevelopment, and preservation decisions with incomplete information. A survey provides objective data on:

- Building age and architectural style
- Historical significance
- Integrity and condition
- Potential eligibility for historic designation

This information can guide:

- Comprehensive planning
- Zoning decisions
- Redevelopment projects
- Infrastructure improvements

3. Helps Preserve Community Character.
Historic resources contribute to the character that residents and visitors value. Understanding these resources allows the city to:

- Protect important landmarks and neighborhoods.
- Manage change thoughtfully.
- Encourage compatible new development.

4. Supports Economic Development.
Historic character in the City Cedarburg is an economic asset. Communities with well-documented historic resources can:

- Promote heritage tourism.
- Support downtown revitalization.
- Increase community pride and investment.
- Position property owners to pursue certain historic preservation incentives and grants when available.

5. Creates a Baseline for the Future.
Buildings are continually being altered or demolished. A survey creates a permanent record of the community's historic resources before they are lost and provides a foundation for future planning efforts.

6. Engages the Community.
Historic surveys encourage residents to learn about and share in the community's history, strengthening local identity and fostering stewardship.

A historic survey is not intended to stop, change, or impose new regulations. Rather, it is a planning tool that helps the community identify and document the places that contribute to its history and character so that future decisions can be made with better information.

While the Wisconsin Historical Society does not publish a comprehensive webpage listing of every completed intensive survey by municipality and year, selected examples of historic surveys done for other Wisconsin cities can be found at the following links:

City of Wauwatosa
City of Green Bay
City of Port Washington
City of Reedsburg
City of Middleton
City of Mineral Point
City of Wisconsin Rapids

Funding for these surveys was provided by Certified Local Government No-Match Subgrants from the National Park Service, a Bureau of the U.S. Department of the Interior, as administered by the Wisconsin Historical Society.

Link to the State of Wisconsin Historic Preservation Office/Certified Local Government Program/Certified Local Government Grants .

Link to State of Wisconsin Intensive [Historic] Survey Manual .

CITY OF CEDARBURG

MEETING DATE: August 10, 2026 **ITEM NO:** B.

TITLE:
Review and possible approval of Development Tax Guaranty Agreement and related documents and exhibits with EGD-CEDARBURG, LLC for real property identified as Lot 2 of CSM 4117 in the Highway 60 Industrial Park.

ISSUE SUMMARY:

Overview

City staff have worked with EGD-Cedarburg, LLC over the past year to prepare this land sale, negotiate the development agreements, and ensure appropriate protections for the community. The developer plans to construct a **60,000 square foot industrial/corporate building** on the site located in the HWY 60 Business Park.

Property & Sales Terms

- **Location:** Lot 2 of Certified Survey Map No. 4117, Highway 60 Industrial/Corporate Park (5.922 acres).

- **Sales Price: $222,075.00** for the land conveyance.
- **Intended Use:** Construction of an industrial building of **at least 60,000 square feet**.

Development Commitments

The Buyer agrees to:

- Begin construction following all City approvals and regulations.
- Substantially complete construction and receive occupancy by **December 31, 2027**, subject to force-majeure extensions.
- Pay all associated building permit fees, impact fees, and required costs related to the development.

Tax Guarantee & Financial Protections

To ensure long-term financial stability for the Highway 60 Business Park and **Tax Increment District No. 6 (TID 6)**, the Buyer must comply with the following:

Minimum Assessed Value

- Guarantee a minimum assessed valuation of **$5,000,000** by **January 1, 2028**.

Guaranteed Tax Payments

- If annual taxes fall below what would be owed on a $5 million valuation, the Buyer must pay the **difference** to the City.
- Example: At a mill rate of $21.40, taxes must equal **$107,000**. If the actual amount paid is lower, the Buyer must pay the remainder to the City.

Payments in Lieu of Taxes (PILOT)

- If any portion of the property becomes tax-exempt during the life of TID 6, the Buyer must pay the equivalent of full property taxes through PILOT payments.

Personal Guarantors
Three associated individuals—**Alex Egan, Gregg Gruehl, and Bert Westerman**—have signed personal guarantees for the agreement's tax obligations.

Deed Restrictions
To protect the City's existing telecommunications lease:

- The property **cannot be used** for any monopole telecommunication tower similar to the existing tower on Outlot 2.
- This restriction remains in effect until the City's lease with the current tower operator expires.
- The City and the tower tenant maintain enforcement rights if violations occur.

STAFF RECOMMENDATION:
Approve

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
None

BUDGETARY IMPACT:
$222,075.00 to TID #6 from land sale. Future annual tax increment in TID#6.

ATTACHMENTS:

1. EGAN GARDNER TAX DEV GUARANTY AGR - FINAL
2. EGAN GARDNER Deed Restriction - EXHIBIT - FINAL
3. Memorandum of Development Tax Guaranty Agreement - FINAL
4. PILOT Restriction - FINAL

INITIATED/REQUESTED BY:

Mikko Hilvo

FOR MORE INFORMATION CONTACT:

Mikko Hilvo, City Administrator

DEVELOPMENT TAX GUARANTY AGREEMENT

THIS DEVELOPMENT TAX GUARANTY AGREEMENT (as may be amended, this "Agreement") is made as of the _____ day of ____________, 2026 ("Effective Date"), by and between the **CITY OF CEDARBURG**, a Wisconsin municipal corporation ("City"), and **EGD-CEDARBURG, LLC**, a Delaware limited liability company (together with its successors and assigns, "Owner").

RECITALS

(i) The City owns the partially vacant and undeveloped real property legally described on **Exhibit A** attached hereto and incorporated herein by reference (the "Highway 60 Corporate Park").

(ii) The City previously developed the Highway 60 Corporate Park as a commercial and industrial business park and utilized Tax Incremental Financing to finance the public infrastructure necessary to develop the Highway 60 Corporate Park.

(iii) As of the Effective Date, City has conveyed the Property (as defined in Section 2.d. below) which is within the Highway 60 Corporate Park to Owner for the purpose of constructing a new industrial building thereon; Owner agrees to take title to the Property, subject to and contingent upon the requirements herein.

(iv) The Parties wish to set forth certain rights, duties and obligations of the Parties, and the successor owners and assigns, with respect to the Property as set forth in this Agreement.

NOW, THEREFORE, in consideration of the recitals and mutual agreements herein set forth, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

1. **Recitals**: The Recitals set forth above are adopted as if fully set forth herein.

2. **Definitions**:

   a. "Party" or "Parties" shall mean the City and Owner collectively, or either entity individually.

   b. "Public Improvements" shall mean the construction and installation of public utilities from their current terminus in the City, westward to the Highway 60 Corporate Park; construction and installation of necessary public infrastructure within the Highway 60 Corporate Park, including, but not limited to, paved public streets, curb, gutter, street lighting, signage, grading, water detention and drainage facilities trees and landscaping; and construction and installation of roadway and interim intersection improvements on and within State Highway 60, as determined necessary by the traffic study commissioned by the City and approved by the Wisconsin Department of Transportation, and such other governmental agencies having jurisdiction thereof.

   c. "TID" means Tax Incremental District No. 6, created within the City pursuant to section 66.1105, Wis. Stats.

   d. "Property" means the real property consisting of approximately 5.922 acres of vacant land, as more particularly described on **Exhibit B** attached hereto and incorporated herein (the "**Real Property**"); (ii) all air and subsurface rights appurtenant to the Real Property; (iii) any unpaid award, if any, for any taking or condemnation of the Real Property or any portion thereof; (iv) all easements, licenses, and other rights appurtenant to the Real Property; and (v) all plans, site plans, surveys and permits issued in connection with the Real Property, and any warranties, guarantees, and other intangible property directly relating to the ownership or operation of the Real Property that have been conveyed by the City to Owner.

e. The "Term" of this Agreement shall mean the period commencing on the Effective Date and terminating on the earlier of (i) the assessed valuation of the Property equaling or exceeding the Guaranteed Value (as defined in Section 4.d.) and the recording of the PILOT Deed Restriction (as defined in Section 2.g.), or (ii) the expiration of the Pilot Term (as defined in Section 4.b.). This Agreement, and Owner's and Guarantor's obligations hereunder, shall terminate in its entirety upon the expiration of the Term.

f. "Guaranty" shall mean that document attached hereto, marked **Exhibit C**, and incorporated herein by reference.

g. "PILOT Deed Restriction" shall mean that document attached hereto, marked **Exhibit D**, and incorporated herein by reference, which incorporates the terms of Section 4.b. below.

3. **Covenants of City**:

a. Transfer of Property to Owner. As of the Effective Date, City has granted, conveyed and transferred the Property to Owner, for the sum of [Two Hundred Twenty-Two Thousand and Seventy-Five dollars ($222,075.00)] and other good and valuable consideration as described herein, which Owner shall use to construct a new industrial building. City's transfer of the Property to Owner shall be contingent upon payment to City for all applicable footing and foundation building permit fees and impact fees and costs due to the City and related to the new industrial building to be constructed by Owner pursuant to Section 4, below.

4. **Covenants of Owner**:

a. Construction of Industrial Building. Owner will commence construction of an industrial building on the Property in accordance with all applicable governmental approvals, design, and construction law, rules and regulations in place at the time of construction thereof, which facility shall be comprised of at least approximately sixty thousand (60,000) square feet of space. Nothing herein shall be deemed a waiver of any such laws, rules or regulations by City. Owner hereby acknowledges that this Agreement shall in no way obligate the City to any approvals or permits of any kind. Owner shall Substantially Complete construction and take occupancy of its new industrial building or before December 31, 2027, subject to extension due to a Force Majeure Event as provided in Section 6.i. below. "Substantially Complete" or "Substantial Completion", as those terms are used herein, shall mean that the new industrial building has been issued a Certificate of Occupancy by the City and any other governing agency having jurisdiction thereof. Owner may not open for business or to the public until the industrial building has been Substantially Completed, unless otherwise permitted by the City. Owner acknowledges receipt of and has reviewed in detail the recorded Declaration of Restrictions, Covenants and Conditions, as amended, applicable to the Property.

b. Future Payment in Lieu of Taxes. In the event that all or any portion of the Property becomes exempt from net general real estate taxes during the statutory life of the TID, then for the remaining statutory life of the TID (the "PILOT Term"), the owner of such exempt portion of the Property shall make (or cause to be made) annual payments in lieu of taxes in amounts equal to what the net general real estate taxes would have been for such portion of the Property had it not been exempt (as determined by the City assessor, State of Wisconsin Assessor, or other appraiser selected by the City, subject to the owner's right to contest such determination but subject further to the minimum assessment guaranties and covenants set forth herein). The notice of such assessment shall be given in the same manner and timeframe as if the exempt portion of the Property was not exempt. Such payment in lieu of taxes shall be due and payable at the same time and in the same manner as the net general real estate taxes would have been due and payable for such year. If the then owner of such exempt portion of the Property fails to make a payment in lieu of taxes when due, the City may, in addition to all other remedies available to it, levy a special assessment against the exempt portion of the Property owned by such owner in the amount of the unpaid payments, provided any recoveries are limited to the PILOT amount then due. Notwithstanding the levying of such special assessment, the payment obligation under this Section 4 shall also be the personal obligation of the then owner of the exempt portion of the Property. The covenant contained in this Section 4.b. shall be deemed to be a covenant running with the land and shall be binding upon the then owners of any portion of the Property for the duration of the PILOT Term. The City is hereby expressly declared to be a beneficiary of such covenant and entitled to enforce same against all of the then owners of an exempt portion of the Property. The covenants and obligations set forth in this Section 4.b. may be embodied in the Memorandum described in Section 6.o. below.

Notwithstanding anything to the contrary in this Agreement, once the assessed valuation of the Property equals or exceeds the Guaranteed Value (as defined in Section 4.d. below), this Agreement, except for the terms and conditions of this Section 4.b., and the Memorandum shall terminate and no longer encumber the Owner, Guarantor, or the Property. At such time, Owner (and any mortgagee holding a security interest in the Property) and the City shall execute the PILOT Deed Restriction. The PILOT Deed Restriction shall automatically terminate and be released from title to the Property upon the expiration of the PILOT Term.

c. Cooperation with City Assessor. Owner, and its successors and assigns, will annually provide the City Assessor with the income and expense information necessary for the accurate valuation of Owner's improvements on the Property during the statutory life of the TID consistent with the type and quantity of information that is customarily provided to the City's Assessor for like properties, which information shall be kept confidential and shall not be disclosed, except to the extent expressly required by applicable laws (provided that the City shall give Owner reasonable advance written notice prior to any disclosure).

d. Minimum Guaranteed Valuation. Owner guarantees that the ad valorem property taxes assessed against the Property shall be based upon a minimum guaranteed value of the Property of Five Million Dollars ($5,000,000.00) ("Guaranteed Value") on or before January 1, 2028 ("Valuation Date"). Owner further guarantees that the Guaranteed Value will continue until the assessed valuation of the Property equals or exceeds the Guaranteed Value ("Valuation Guaranty Period"). For the tax year of the Valuation Date and thereafter, ending with the last day of the Valuation Guaranty Period, Owner guarantees that the ad valorem property taxes assessed against the Property shall, at a minimum, be equal to the Guaranteed Value multiplied by the assessment ratio for the relevant year and multiplied by the total mill rate (using all taxing jurisdictions) for the relevant year (the "Guaranteed Tax Assessment"). If the ad valorem property taxes due for any year covered by this Agreement for the Property shall be based on an amount less than the Guaranteed Value, City may submit a bill to Owner for the amount equal to the Guaranteed Tax Assessment minus the actual ad valorem property taxes assessed against the Property (the "Differential Payment") by City by January 15 of the year following the relevant tax year and shall be paid in full by Owner, or the then owner of the Property, without interest thereon, by February

15 of that year. By way of example, using a Valuation Date of January 1, 2028, if the assessment ratio is 100% and the mill rate is $21.40 per $1,000 of assessed value, the 2028 tax amount required to be paid to City under this Agreement is $107,000.00 ($5,000,000/$1,000 X 21.40 = $107,000.00). If the property taxes actually paid with respect to the Property for 2028 are less than $107,000.00, Owner shall pay City the difference. In this example, if the amount due is $100,000.00, Owner owes City the Differential Payment in the amount of $7,000.00 for that tax year ($107,000.00 - $100,000.00 = $7,000.00).

To assure payment to the City of the Differential Payment, the City may, in addition to any other available legal remedy, use the special assessment process under section 66.0703, Wis. Stats. The City shall prepare and adopt a resolution in the amount of the Differential Payment, consistent with this Agreement. Owner hereby agrees that such special assessment complies with section Wis. Stats. section 66.0703 et. Seq. The special assessment shall be deemed fully satisfied and terminated as soon as the Differential Payment is fully paid to the City. Any portion of the special assessment or installment payments related thereto that are not paid by the date specified shall be extended upon the tax roll as a delinquent special assessment, as defined under section 74.01(3), Wis. Stats, against the Property and all proceedings in relation to the collection, return and sale of Property for delinquent real estate taxes apply to the special assessment, except as otherwise provided by statute.

Owner shall not appeal any special assessment due from Owner consistent with this Agreement. The foregoing shall not prohibit Owner from contesting, in good faith, the real property assessment of the Property, provided that the equalized assessed value of the Property meets or exceeds the Guaranteed Value, during the Term.

e. Guaranty. The terms and conditions of this Section 4 shall be further guaranteed by ALEX EGAN, GREGG GRUEHL, and BERT WESTERMAN (collectively, “Guarantor”), pursuant to the Guaranty.

5. **Indemnification**:

a. In addition to, and not to the exclusion or prejudice of, any other provision of this Agreement, and subject to any applicable waiver of subrogation, Owner shall indemnify and hold harmless the City, its officers, agents and employees (collectively, the “Indemnitees”) from and against any and all liability, claims, direct, out-of-pocket loss, damages, interest, action, suits, judgments, costs, expenses, reasonable attorneys’ fees and the like, to whomsoever owed and by whomsoever and whenever brought or obtained, which may in any manner result from the work performed by, or the responsibilities of, Owner under this Agreement, expressly including, though not limited to, negligence and the breach (beyond any applicable notice and cure period) of any duty whether imposed by statutes, ordinances, regulations, order, decree or law of any other sort or by contract, on the part of Owner or its officers, employees, agents or independent contractors, in carrying out the work and in supervising and safeguarding the same in any respect whatever, and including claims arising under any federal, state or local law, including Worker’s Compensation laws. Owner’s indemnification obligations under this Section do not apply to any claims arising out of any willful acts, bad faith, or the negligence of any of the Indemnitees. Nothing contained in this Agreement is intended to be a waiver or estoppel of the City or its insurer to rely upon the limitations, defenses, and immunities contained within Wisconsin law, including, but not limited to, those contained within Wisconsin Statutes sections 893.80, 895.52, and 345.05. To the extent that indemnification is available and enforceable, neither the City nor its insurer shall be liable in indemnification or contribution for an amount greater than the limits of liability for municipal claims established by Wisconsin Law. Neither Party shall be liable to the other, or any of their respective agents, representatives, employees for any loss of technology, rights or services, incidental, punitive, indirect, special, exemplary, or consequential damages, or loss of data even if advised of the possibility of such damages, whether under theory of contract, tort (including negligence), strict liability or otherwise.

6. **Miscellaneous**:

a. Owner shall have the right, without the City's consent, to assign this Agreement and all of its rights and obligations hereunder, to any entity owned or controlled by Owner or any of its parents, subsidiaries, or affiliates. Except as otherwise specifically set forth herein, the respective rights and liabilities of City and Owner under this Agreement are not assignable or delegable, in whole or in part, without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned, or delayed. The provisions of this Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Parties.

b. No waiver, amendment, or variation in the terms of this Agreement shall be valid unless in writing and signed by the City and Owner, and then only to the extent specifically set forth in writing.

c. All agreements, representations, warranties, covenants, liabilities and obligations made in this Agreement and in any document delivered pursuant to this Agreement shall survive the execution and delivery of this Agreement.

d. This Agreement, and the documents executed pursuant to this Agreement, contain the entire understanding of the Parties with respect to the subject matter hereof. There are no restrictions, promises, warranties, covenants or undertakings other than those expressly set forth in this Agreement and the documents executed in connection with this Agreement. This Agreement, and the documents executed in connection herewith, supersede all prior negotiations, agreements and undertakings between the parties with respect to the subject matter hereof.

e. This Agreement shall be governed by, and construed and interpreted in accordance with, the laws of the State of Wisconsin applicable to contracts made and wholly performed within such state.

f. This Agreement may be executed in several counterparts, each of which shall be deemed an original, but such counterparts shall together constitute but one and the same agreement. PDF signatures shall be deemed original signatures for all purposes of this Agreement. Each of the Parties hereto represents and warrants that it has full authority to enter into this Agreement, which has been duly authorized by all necessary actions and is binding on the undersigned Parties.

g. Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this Agreement in such jurisdiction or affecting the validity or enforceability of any provision in any other jurisdiction.

h. Nothing contained in this Agreement, or any other documents executed pursuant to this Agreement, shall be deemed or construed as creating a partnership or joint venture between the City and Owner or between the City and/or any other person, or cause the City to be responsible in any way for the debts or obligations of Owner or any other person. Owner further represents, warrants and agrees, for itself and its successors and permitted assigns, not to make any assertion inconsistent with their acknowledgment and agreement contained in the preceding sentence in the event of any action, suit or proceeding, at law or in equity, with respect to the transactions which are the subject of this Agreement and this paragraph may be pleaded and construed as a complete bar and estoppel against any assertion by or for Owner and its successors and permitted assigns, that is inconsistent with its acknowledgment and agreement contained in the preceding sentence.

i. If any Party is delayed or prevented from timely performing any act required under this Agreement (other than the payment of money) by reason of fire, earthquake, war, terrorist act, flood, riot, strikes (not caused by the acts or omissions of the Party claiming a delay), labor disputes or shortages, governmental restrictions, judicial order, public emergency, any viral or bacterial epidemic or pandemic, any declared national emergency or a state or local "stay at home" or "shelter in place" order or similar restriction or regulation, any event resulting in the interruption of the function of federal, state or local institutions, or other causes beyond the reasonable control of the Party obligated to perform (each, a "Force Majeure Event"), performance of such act shall be excused for the period of such delay and the time for the performance of any such act shall be extended for a period equivalent to such delay (and, for the sake of clarity, any deadlines or timelines set forth in this Agreement that are tied to the performance of any such act shall also be extended for a period equivalent to such delay). Any excuse from liability as a result a Force Majeure Event(s) shall be effective only to the extent and duration of the Force Majeure Event(s) causing the failure or delay in performance and provided that the Party has not caused such Force Majeure Event(s) to occur and continues to use diligent, good faith efforts to avoid the effects of such Force Majeure Event(s) and to perform their respective obligation. Notice of a Party's failure or delay in performance due to a Force Majeure Event must be given to the unaffected Party promptly thereafter but no later than thirty (30) days after its occurrence, which notice shall describe the Force Majeure Event and the actions taken to minimize the impact thereof.

j. The headings in this Agreement are for reference only and are not intended to modify any of the terms and conditions of this Agreement.

k. Nothing contained in this Agreement is intended to or has the effect of releasing either Party from compliance with all applicable laws, rules, regulations and ordinances in addition to compliance with all terms, conditions and covenants contained in this Agreement.

l. **EACH PARTY TO THIS AGREEMENT HEREBY WAIVES TRIAL BY JURY IN ANY ACTION, PROCEEDING, CLAIM OR COUNTERCLAIM, WHETHER IN CONTRACT OR TORT, AT LAW OR EQUITY, ARISING OUT OF OR IN ANY WAY RELATED TO THIS AGREEMENT.**

m. This Agreement is the product of negotiation among the Parties hereto and no term, covenant or provision herein or the failure to include a term, covenant or provision shall be construed against any Party hereto solely on the basis that one Party or the other drafted this Agreement or any term, covenant or condition contained herein.

n. This Agreement shall run with the land and be binding upon and inure to the benefit of Owner and its successors and assigns, and all persons, parties or entities who may hereafter become owners of the Property or any portion thereof, and their legal representatives, heirs, successors and assigns.

o. A memorandum of this Agreement, in a form and containing language deemed mutually acceptable to the Parties (the "Memorandum"), shall be recorded against the Property. The Memorandum shall contain self-operative release language that will specify when the Memorandum shall be released of record and no longer an encumbrance recorded against title to the Property.

p. All communications or notices required or permitted by this Agreement shall be in writing and sent via (i) hand delivery to an officer of the person entitled to such notice, or (ii) United States mail, postage prepaid, or with a nationally recognized overnight commercial carrier that will certify as to the date and time of delivery, air bill prepaid, or (iii) email or facsimile transmission, and each such communication or notice shall be addressed as follows, unless and until any of such parties notifies the other in accordance with this Paragraph of a change of address:

If to City:	City of Cedarburg, Wisconsin W63 N645 Washington Avenue Cedarburg, Wisconsin 53012 Attention: City Administrator Email: mhilvo@cityofcedarburg.wi.gov
With a copy to:	City of Cedarburg, Wisconsin City Attorney 1650 9th Avenue Grafton, Wisconsin 53024 Attention: Attorney Michael P. Herbrand Email: Mike.Herbrand@housemanlaw.com
If to Owner:	EGD-CEDARBURG, LLC ________________________________ ________________________________ Attention: _________________ Email:
With a copy to:	Carlson, Black, O'Callaghan & Battenberg, LLP 222 W. Washington Ave, Ste. 360 Madison, WI 53703 Attention: Attorney Matthew Carlson Email: matt.carlson@carlsonblack.com

All notices under this Agreement shall be deemed received upon actual receipt or refusal of delivery by the addressee.

[Signatures on following two (2) pages]

IN WITNESS WHEREOF, this Agreement is executed by the undersigned as of the Effective Date.

CITY OF CEDARBURG

____
Patricia Thome, Mayor

ATTEST:

____
Jessica Campolo, Clerk

STATE OF WISCONSIN)
) ss.
OZAUKEE COUNTY)

Personally came before me this _____ day of ________________, 2026, the above-named Patricia Thome, the Mayor of the City of Cedarburg, and Jessica Campolo, the Clerk of the City of Cedarburg, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: _______________

[Signature Page to Development Tax Guaranty Agreement]

EGD-CEDARBURG, LLC

____

STATE OF WISCONSIN)
) ss.
__________ COUNTY)

Personally came before me this _____ day of _______________, 2026, the above-named ______________________, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: ______________

[Signature Page to Development Tax Guaranty Agreement]

EXHIBIT A

LEGAL DESCRIPTION OF HIGHWAY 60 CORPORATE PARK

The West ½ of the Northeast ¼ of Section 22, Township 10 North, Range 21 East, in the Town of Cedarburg, Ozaukee County, Wisconsin; EXCEPTING THEREFROM that portion conveyed by Warranty Deed, dated January 14, 1957 and recorded on April 29, 1957 in Volume 138 of Records, Page 610, as Document No. 169904. ALSO EXCEPTING THEREFROM that portion conveyed by Warranty Deed, dated July 19, 1985 and recorded on August 15, 1985 in Volume 533 of Records, Page 346, as Document No. 362540.

EXHIBIT B

Lot 2 of Certified Survey Map No. 4117 recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin on October 14, 2020 as Document No. 1103716, said Certified Survey Map being that part of the and Northwest ¼ and Southwest ¼ of the Northeast ¼ of Section 22, Township 10 North, Range 21 East, City of Cedarburg, Ozaukee County, Wisconsin.

EXHIBIT C

GUARANTY

In consideration of the City entering into the Development Tax Guaranty Agreement ("Agreement") with EGD-CEDARBURG, LLC ("Owner"), of even date herewith, the undersigned ALEX EGAN, GREGG GRUEHL, and BERT WESTERMAN (collectively, "Guarantor") does hereby, for himself, his heirs, devisees, legatees, legal representatives, unconditionally, absolutely, and irrevocably guarantee the Owner obligations as set forth in Section 4 of the Agreement from the Effective Date until the termination of the Valuation Guaranty Period, as set forth in the Agreement. This Guaranty shall be considered expired as a matter of course upon the termination of the Valuation Guaranty Period, and no further action shall be required to terminate Guarantor's obligations and liability under this Guaranty. As reasonably requested by Guarantor or his agent, the City will confirm expiration, in writing, provided that such confirmation shall not be necessary for the termination of this Guaranty. In entering into the Guaranty, the Guarantor hereby expressly waives notices of (i) acceptance of this Guaranty, (ii) defaults by Owner, or successor landowner or assignee and (iii) amendments or modifications to the Agreement. The undersigned hereby expressly consents to any modifications and amendments of the terms, provisions, covenants and conditions of the Agreement that may hereafter be made and agrees that the same shall in no way relieve him from any liability under this Guaranty. Guarantor hereby expressly consents to City proceeding directly against the undersigned on this Guaranty without first exhausting any remedy or remedies which City may have against Owner. The undersigned hereby expressly consents to any assignment or subletting by Owner or its successors or assigns. The undersigned further agrees to pay to City all actual out-of-pocket damages that may be sustained by City in consequence of any default by Owner under the Agreement, together with all reasonable out-of-pocket attorneys' fees, court costs and other expenses incurred by City in enforcing the covenants and agreements set forth in Section 4 of the Agreement or in enforcing the covenants and agreements of the Guarantor under this Guaranty. Guarantor shall not be liable for any loss of technology, rights or services, incidental, punitive, indirect, special, exemplary, or consequential damages, or loss of data, whether under theory of contract, tort (including negligence), strict liability or otherwise. The undersigned represents and warrants that this Guaranty is an obligation incurred in the interest of the marriage and/or the family.

In the event of any bankruptcy, reorganization, winding up or similar proceedings with respect to Owner, and/or its successors, assigns or successor landowners, no limitation on the liability of Owner under the Agreement which may now or hereafter be imposed by any federal, state or any other statute, law or regulation applicable to such proceedings shall in any way limit the obligation the undersigned Guarantor hereunder, which obligation is coextensive with the liability of Owner, and/or its successors, assigns or successor landowners as set forth in the Agreement, without regard to any such statutory or other limitation.

This Guaranty shall be governed and construed in accordance with the laws of the State of Wisconsin. The Guarantor irrevocably: (a) agrees that any suit, action or other legal proceeding arising out of this Guaranty may be brought in Ozaukee County Circuit Court or the Federal District Court for the Eastern District of Wisconsin; (b) consents to the jurisdiction of each such court in any suit, action or proceeding involving or enforcing this Guaranty; and (c) waives any objection which he may have to the laying of venue of such suit, action or proceeding in any of such courts.

_________________*(date)* _______________________*(signature)*

ALEX EGAN

________________________*(address)*

_________________*(date)* _______________________*(signature)*

GREGG GRUEHL

________________________*(address)*

_________________*(date)* _______________________*(signature)*

BERT WESTERMAN

________________________*(address)*

EXHIBIT D

PILOT DEED RESTRICTION

[See Attached]

EXHIBIT B

Grantee accepts and takes title to the Property subject to the restriction set forth in Section 1 below (the "Restriction"), which restriction shall run with the land, and be binding upon Grantee, its successors and assigns and future owners of the Property.

1. **Restriction**
   No portion of the Property shall be sold, transferred or used to construct, maintain, operate, sublease or license a monopole tower used for the commercial sale or distribution of wireless telecommunication signals substantially similar or identical to TowerCo 2013, LLC's (the "Cell Tower Tenant") commercial telecommunication operations on the real property known as Outlot 2 of Certified Survey Map No. 4262 recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin on May 28, 2024, as Document No. 1159177 (the "Cell Tower Parcel"). Upon the expiration or earlier termination of The City of Cedarburg's lease with Cell Tower Tenant, or its successors and assigns, on the Cell Tower Parcel (the "Cell Tower Lease"), this Restriction shall automatically terminate. Upon the termination of this Restriction, Grantee may request that the City of Cedarburg execute and record a release of this Restriction, which request the City of Cedarburg shall promptly comply with. Grantee, its tenants, and its successors and assigns are not prohibited from transmitting or receiving wireless telecommunication signals using equipment of any kind as part of its business operations on the Property, provided such equipment and or transmission or receipt of wireless communication is not for a use that is identical or substantially similar to the use by the Cell Tower Tenant, or its successors and assigns. Nor is Grantee prohibited from using the Property for any other lawful use not in direct violation of this Restriction.

2. **Right to Enforce**
   Any sale, transfer, use, construction, leasing, licensing, or development of the Property, or any portion thereof, in a manner materially inconsistent with this Restriction shall be considered a violation of this Restriction ("Violation"). If a Violation occurs or is threatened, The City of Cedarburg or any other interested party with standing shall deliver written notice to Grantee sufficiently detailing the alleged Violation and Grantee shall have an opportunity to cure the Violation. For purposes of this Restriction, "any other interested party with standing" is defined as (i) the City of Cedarburg, its successors and assigns, or (ii) the Cell Tower Tenant, its successors and assigns. If Grantee does not cure the Violation within ten (10) days after receipt of the written notice (the "Grantee Cure Period"), The City of Cedarburg or any other interested party with standing, as applicable, shall have the right to seek injunctive or other equitable relief and/or specific performance to enforce the Restriction (as monetary damages alone are deemed an inadequate remedy) in addition to all other available legal remedies (but specifically excluding special or consequential damages).

3. **Mortgagee Right to Cure**
   In the event of a Violation, The City of Cedarburg or any other interested party with standing will not exercise its rights under Section 2 above unless and until the Grantee Cure Period has expired without cure and The City of Cedarburg or any other interested party with standing, as applicable, has thereafter given each holder of a mortgage on any portion of the Property (each, a "Mortgagee") written notice and an additional cure period of ten (10) days to cure any outstanding Violation of the Restriction, commencing on the date Mortgagee receives notice that Grantee has failed within the Grantee Cure Period to cure the Violation and describing the Violation in reasonable detail ("Mortgagee Cure Period"). The Mortgagee shall have the right, but not the obligation, to cure any Violation. Evidence of receipt by any Mortgagee shall include, but not be limited to, return receipt from the United States Postal Service or proof of delivery by any common carrier, or other courier or delivery service to the known office of Mortgagee for receipt of legal notices. At the end of the Mortgagee Cure Period, if the Violation has not been cured, The City of Cedarburg or any other interested party with standing, as applicable, may exercise its remedies under Section 2 above.

4. **Third Party Rights or Beneficiaries**
   City of Cedarburg or any other interested party with standing, shall have the right to seek injunctive relief and/or specific performance to enforce the terms of this Restriction.

[Signature Page Follows]

EGD-CEDARBURG, LLC

____

Alex Egan, Member

____

Bert Westerman, Member

STATE OF WISCONSIN)
) : SS
COUNTY OF ____________)

Personally came before me this ______ day of __________________, 2026, the above-named Alex Egan and Bert Westerman, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

____

Notary Public, _____________ County, ___
My commission _________________

This Document Drafted by:
Houseman & Feind, LLP
Attorney Michael P. Herbrand
1650 9th Avenue
Grafton, Wisconsin 53024
Michael.herbrand@housemanlaw.com

[Signature Page to Exhibit B]

MEMORANDUM OF
DEVELOPMENT TAX GUARANTY
AGREEMENT

THIS MEMORANDUM OF DEVELOPMENT TAX GUARANTY AGREEMENT (this "Memorandum") is made as of ____________ ____, 2026 ("Effective Date"), by and between the CITY OF CEDARBURG, a Wisconsin municipal corporation ("City"), and EGD-CEDARBURG, LLC, a Delaware limited liability company (together with its successors and assigns, "Owner").

The City and Owner entered into that Development Tax Guaranty Agreement dated ____________ ____, 2026 (the "Agreement"). The Agreement imposes certain obligations, restrictions, and covenants on Owner to make payments to the City if and until the assessed valuation of the Property equals or exceeds a minimum value as established under the Agreement (the "Guaranteed Value"), or if the Property becomes exempt from net general real estate taxes during the statutory life of the Tax Incremental District No. 6, created within the City pursuant to section 66.1105, Wis. Stats (the "TID").

This Memorandum does not alter, amend, modify, or change the Agreement in any respect and is executed by the parties solely for the purpose of recordation in the real estate records of Ozaukee County, Wisconsin to give public notice of each party's rights and obligations under the Agreement.

Recording Area

Prepared By and Upon Recording Return To:

____

____
____

PIN:

See attached Exhibit A

At such time that the assessed valuation of the Property equals or exceeds the Guaranteed Value, this Memorandum shall automatically terminate and be released from title to the Property, and the parties shall have no further obligations or liability under the Agreement. Upon the termination of this Memorandum, Owner or City may execute and record a release of this Memorandum, provided, however, that executing and recording a release shall not be necessary to terminate and release this Memorandum from title to the Property.

[Signature Pages Follow]

IN WITNESS WHEREOF, the parties have executed this Memorandum as of the Effective Date.

CITY OF CEDARBURG

____
Patricia Thome, Mayor

ATTEST:

____
Jessica Campolo, Clerk

STATE OF WISCONSIN)
) ss.
OZAUKEE COUNTY)

Personally came before me this _____ day of _______________, 2026, the above-named Patricia Thome, the Mayor of the City of Cedarburg, and Jessica Campolo, the Clerk of the City of Cedarburg, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: ______________

EGD-CEDARBURG, LLC

____

STATE OF WISCONSIN)
) ss.
____________ COUTNY)

Personally came before me this _____ day of _______________, 2026, the above-named ______________________, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: ________________

EXHIBIT A

LEGAL DESCRIPTION

Lot 2 of Certified Survey Map No. 4117 recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin on October 14, 2020 as Document No. 1103716, said Certified Survey Map being that part of the and Northwest ¼ and Southwest ¼ of the Northeast ¼ of Section 22, Township 10 North, Range 21 East, City of Cedarburg, Ozaukee County, Wisconsin.

Tax Parcel No. 13-022-02-002.00

PILOT RESTRICTION

THIS DOCUMENT IS NOT A CONVEYANCE SUBJECT TO RETURN AND FEE PER SECTION 77.21(1), WISCONSIN STATUTES.

Recording Area

Name and Return Address:

____
____
____
____

PINs:
See Exhibit A

This PILOT RESTRICTION (this "Restriction") is made as of this ____ day of ___________, 20___ (the "Effective Date"), by and between the CITY OF CEDARBURG, a Wisconsin municipal corporation ("City"), and EGD-CEDARBURG, LLC, a Delaware limited liability company (together with its successors and assigns, "Owner").

RECITALS:

A. Owner is the fee owner of the real estate legally described in the attached and incorporated **Exhibit A** (the "Property").

B. The City and Owner entered into that Development Tax Guaranty Agreement dated ____________ ____, 2026 (the "Agreement"). The Agreement imposes certain obligations, restrictions, and covenants (the "PILOT Obligations") on the owner of the Property if the Property becomes exempt from net general real estate taxes during the statutory life of the Tax Incremental District No. 6, created within the City pursuant to section 66.1105, Wis. Stats (the "TID").

C. The Agreement has terminated and the parties wish to continue encumbering the Property with the PILOT Obligations under this Restriction.

RESTRICTION:

NOW, THEREFORE, for and in consideration of the mutual covenants and promises herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Owner hereby declares this Restriction on the Property as follows:

1. In the event that all or any portion of the Property becomes exempt from net general real estate taxes during the statutory life of the TID, then for the remaining statutory life of the TID (the "PILOT Term"), the owner of such exempt portion of the Property shall make (or cause to be made) annual payments in lieu of taxes in amounts equal to what the net general real estate taxes would have been for such portion of the Property had it not been exempt (as determined by the City assessor, State of Wisconsin Assessor, or other appraiser selected by the City, subject to

the owner's right to contest such determination). The notice of such assessment shall be given in the same manner and timeframe as if the exempt portion of the Property was not exempt. Such payment in lieu of taxes shall be due and payable at the same time and in the same manner as the net general real estate taxes would have been due and payable for such year. If the then owner of such exempt portion of the Property fails to make a payment in lieu of taxes when due, the City may, in addition to all other remedies available to it, levy a special assessment against the exempt portion of the Property owned by such owner in the amount of the unpaid payments, provided any recoveries are limited to the PILOT amount then due. Notwithstanding the levying of such special assessment, the payment obligation under this Section 1 shall also be the personal obligation of the then owner of the exempt portion of the Property.

2. This Restriction shall be deemed to be a covenant running with the land and shall be binding upon the then owners of any portion of the Property for the duration of the PILOT Term. The City is hereby expressly declared to be a beneficiary of this Restriction and entitled to enforce same against all the then owners of an exempt portion of the Property.

3. Upon the expiration or earlier termination of the PILOT Term, this Restriction shall automatically terminate and be released from title to the Property and each owner of any portion of the Property shall have no further obligations or liability under this Restriction. Upon the termination of this Restriction, any owner of any portion of the Property or the City may execute and record a release of this Restriction, provided, however, that executing and recording a release shall not be necessary to terminate and release this Restriction from title to the Property.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Declarant has caused this Covenant to be executed as of the Effective Date.

EGD-CEDARBURG, LLC

____

STATE OF WISCONSIN)
) ss.
____________ COUTNY)

Personally came before me this _____ day of _______________, 2026, the above-named ______________________, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: _______________

This instrument was drafted by:
Atty. Kyle J.W. Jones
Carlson Black O'Callaghan & Battenberg LLP

[Signature Page to PILOT Restriction]

CITY OF CEDARBURG

____
Patricia Thome, Mayor

ATTEST:

____
Jessica Campolo, Clerk

STATE OF WISCONSIN)
) ss.
OZAUKEE COUNTY)

Personally came before me this _____ day of _______________, 2026, the above-named Patricia Thome, the Mayor of the City of Cedarburg, and Jessica Campolo, the Clerk of the City of Cedarburg, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: ______________

[Signature Page to PILOT Restriction]

MORTGAGEE CONSENT

[_________________], as the holder of a mortgage or other security instrument affecting the Property, does hereby consent to this Restriction and the recording of same in the Ozaukee County Register of Deeds Office.

[_________________________]

____

STATE OF WISCONSIN)
) ss.
____________ COUTNY)

Personally came before me this _____ day of _______________, 2026, the above-named ______________________, to me known to be the persons who executed the foregoing instrument and acknowledged the same, as the act and deed of said company, by its authority.

____
Notary Public, State of Wisconsin

My Commission expires: _______________

EXHIBIT A

Property

Lot 2 of Certified Survey Map No. 4117 recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin on October 14, 2020 as Document No. 1103716, said Certified Survey Map being that part of the and Northwest ¼ and Southwest ¼ of the Northeast ¼ of Section 22, Township 10 North, Range 21 East, City of Cedarburg, Ozaukee County, Wisconsin.

Tax Parcel No. 13-022-02-002.00

CITY OF CEDARBURG

MEETING DATE: August 10, 2026 **ITEM NO:** C.

TITLE:
Discussion and possible action on Resolution 2026-05, authorizing the sale of a 5.922 acre parcel of vacant real property, in the City of Cedarburg Highway 60 Industrial Park, to Egan Gardner Development, LLC, a Wisconsin Limited Liability Company, which has subsequently been assigned to a related entity, EGD-CEDARBURG, LLC.

ISSUE SUMMARY:
The Common Council is requested to consider a resolution to authorize the sale of a 5.922-acre parcel in the Highway 60 Business Park to EGD-Cedarburg, LLC for $222,075.00, a transaction City staff have worked on with the developer for the past year. Approval of this resolution will allow the project to move forward and enable the City Administrator to execute all necessary documents in advance of the planned August 11, 2026 closing.

STAFF RECOMMENDATION:
Approve

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
None

BUDGETARY IMPACT:
Positive Financial Impact on TID #6

ATTACHMENTS:
1. Resolution 2026-05 Egan Gardner

INITIATED/REQUESTED BY:
Mikko Hilvo

FOR MORE INFORMATION CONTACT:
Mikko Hilvo, City Administrator

CITY OF CEDARBURG
RESOLUTION NO. 2026-05

A Resolution of the City of Cedarburg authorizing the sale of a 5.922 acre parcel of vacant real property, in the City of Cedarburg Highway 60 Industrial Park, to Egan Gardner Development, LLC, a Wisconsin Limited Liability Company, which has subsequently been assigned to a related entity, EGD-CEDARBURG, LLC, a Delaware limited liability company (hereinafter, Egan Gardner Development, LLC and EGD-CEDARBURG, LLC shall be collectively referred to herein as “Buyer”).

RECITALS

WHEREAS, the City of Cedarburg (“City”) is the sole owner of a parcel of vacant property 5.922 acres in size that is being developed in the City industrial park commonly referred to as the Highway 60 Industrial Park, which parcel of property is described in more detail as follows:

Lot 2, Certified Survey Map No. 4117, recorded in the Office of the Register of Deeds for Ozaukee County, Wisconsin on October 14, 2020, as Document No. 1103716, said Certified Survey Map being that part of the Northwest ¼ and Southwest ¼ of the Northeast ¼ of Section 22, Township 10 North, Range 21 East, City of Cedarburg, Ozaukee County, Wisconsin.

(“Property”); and

WHEREAS, on January 13, 2026, the City of Cedarburg entered into a written Offer to Purchase (“Purchase Agreement”) pertaining to the sale of the Property by and between the City and Buyer, related to Buyer’s acquisition of the Property for it to construct a new industrial building; and

WHEREAS, City and Buyer intend to close on the sale and purchase of the Property on or about August 11, 2026; and

WHEREAS, the City Council wishes to pass this resolution authorizing the sale, as described in the Purchase Agreement, as amended, and designate a City representative to execute all necessary documents related to and in furtherance of said sale.

NOW, THEREFORE, BE IT RESOLVED, that the Common Council of the City of Cedarburg does hereby authorize the sale of the Property to BUYER or its assigns, pursuant to the written Purchase Agreement, as amended, described above.

BE IT FURTHER RESOLVED, that City Administrator Mikko Hilvo is hereby authorized to sign all necessary documents on behalf of the City related to and in furtherance of said sale.

ADOPTED by the Common Council of the City of Cedarburg, this 11th day of August, 2026.

____
Patricia Thome, Mayor

ATTEST:

____
Jessica Campolo, City Clerk

2026 Mayoral Appointments

COMMUNITY DEVELOPMENT AUTHORITY
Tim Voeller

ECONOMIC DEVELOPMENT BOARD
Trevor Shanahan

LIGHT & WATER COMMISSION
Megan Olsen
Mike Bradburn

CITY OF CEDARBURG
Common Council
July 27, 2026
Minutes

1. CALL TO ORDER

A meeting of the Common Council of the City of Cedarburg, Wisconsin, was held on Monday, July 27, 2026, at City Hall, W63 N645 Washington Avenue, second floor, Council Chambers.

Mayor Patricia Thome called the meeting to order at 7:00 p.m.

2. ROLL CALL

Present: Mayor Patricia Thome, Council Members Melissa Bitter, Jim Fitzpatrick, Andrew Mammen, Amanda Didier, Robert Simpson, Kristian Lindo

Excused: Council Member Mark Mueller

Also present: City Administrator Mikko Hilvo, City Attorney Michael Herbrand, City Clerk Jessica Campolo, City Mechanic Bill Hintz

3. MOMENT OF SILENCE

A moment of silence was held.

4. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

5. STATEMENT OF PUBLIC NOTICE

At Mayor Thome's request, City Clerk Campolo verified that notice of this meeting was provided to the public by posting in accordance with the Wisconsin Open Meetings

Law.

6. COMMENTS AND SUGGESTIONS FROM CITIZENS

None.

7. NEW BUSINESS

Item B was moved to the first item in New Business.

B. *Discussion and possible action on replacing the Transition Sump at the public works garage.*

City Administrator Hilvo and City Mechanic Hintz explained the request to replace the underground transition pump at the Public Works garage.

A motion was made by Council Member Bitter, seconded by Council Member Simpson, to replace the Transition Sump at the Public Works garage, in the amount of $11,445. The motion carried unanimously.

A. *Discussion and possible action on Ordinance No. 2026-17 creating Section 10-2-10 of the Municipal Code of the City of Cedarburg relating to the regulation of electric bicycles and electric scooters.*

City Administrator Hilvo explained that the ordinance is being presented in response to the increased use of e-bikes in the community. The proposed ordinance is a draft developed after reviewing ordinances from surrounding communities and incorporates input from the City Attorney and Police Department.

Mayor Thome opened the topic to public comment.

Public Comment
Terry King W63 N762 Sheboygan Rd.
Terry feels the ordinance needs revisions before being approved.

Charlie Kinas W61 N764 Riveredge Dr.
Charlie believes the proposed ordinance penalizes responsible residents.

Dennis Stefanowski N118 W7076 Oakmont Dr.
Dennis is concerned for the safety of children.

Halien Besaw W63 N346 Hillcrest Ave.
Halien appreciates that the Council is looking to address safety issues but feels the ordinance is poorly written.

Laura Mandella N92 W7010 Evergreen Ct.
Laura works for Wisconsin Bike Fed and offered suggestions regarding the ordinance.

Discussion was held among the Council members regarding the proposed ordinance. Topics included public education opportunities, parental responsibility, the appropriateness of regulating e-bikes by ordinance, enforcement considerations, and the different classifications of e-bikes. The Council also discussed safety concerns, including the use of noise-canceling earpieces while riding. It was suggested that children ages 10 and under be allowed to ride on sidewalks, with older riders using the road.

Following discussion, the Council and Mayor expressed consensus that an ordinance should be developed and that the draft provided a good starting point. No action was taken. The ordinance will be revised based on the discussion and brought back for consideration at a future meeting.

8. CONSENT AGENDA

A motion was made by Council Member Fitzpatrick, seconded by Council Member Simpson, to approve the following Consent Agenda item:

A. Discussion and possible action on approval of bills dated 07/03/2026-07/20/2026 and payroll dated 07/13/2026-07/24/2026.

The motion carried unanimously.

9. REPORTS OF CITY OFFICERS AND DEPARTMENT HEADS

A. Administrator's Report

City Administrator Hilvo shared that he, along with representatives from the Town of Cedarburg and Plan Commission member Jim Hayes, had a productive meeting with the Wisconsin Department of Transportation regarding Highway 60. He also reported that he conducted a walk-through of the Amcast site with the Wisconsin Department of Natural Resources, during which he discussed the city's needs.

10. COMMUNICATIONS

A. Comments and Suggestions from Council Members

None.

B. Mayor's Report

None.

11. ADJOURNMENT

A motion was made by Council Member Lindo, seconded by Council Member Simpson, to adjourn the meeting at 8:01 p.m. The motion carried unanimously.

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
07/23/2026	PWBDD	294(E)#	WISCONSIN DEPARTMENT OF REVENUE	SALES TAX - STATE & COUNTY	242100	000000	4,986.72
				OTHER EXPENSES	500390	515600	(37.40)
		Check PWBDD 294(E) Total for Fund 100 GENERAL FUND					4,949.32
07/31/2026	PWBDD	295(A)*#	CEDARBURG LIGHT & WATER	ELECTRIC	500222	533420	397.96
07/31/2026	PWBDD	296(E)	ADP, LLC	PROFESSIONAL SERVICES	500210	515600	3,420.25
07/31/2026	PWBDD	297(E)	CEDARBURG POLICE ASSOCIATION	UNION DUES DEDUCTIONS	215903	000000	577.50
07/31/2026	PWBDD	300(E)	EXPERT PAY	COURT ORDERED DEDUCTIONS	215914	000000	597.19
07/31/2026	PWBDD	301(E)	MISSION SQUARE RETIREMENT	DEFERRED ANNUITY WITHHELD	215900	000000	1,990.04
07/31/2026	PWBDD	302(E)	NORTH SHORE BANK	DEFERRED ANNUITY WITHHELD	215900	000000	8,558.02
07/31/2026	PWBDD	303(E)*#	WE ENERGIES	NATURAL GAS	500224	555510	29.72
				NATURAL GAS	500224	522100	14.12
				NATURAL GAS	500224	522100	581.15
				NATURAL GAS	500224	518100	99.34
				NATURAL GAS	500224	522410	17.07
				NATURAL GAS	500224	518100	66.56
				NATURAL GAS	500224	533210	136.48
				NATURAL GAS	500224	518100	80.66
				NATURAL GAS	500224	555510	23.38
		Check PWBDD 303(E) Total for Fund 100 GENERAL FUND					1,048.48
07/31/2026	PWBDD	304(E)	WISCONSIN DEFERRED COMPENSATION	DEFERRED ANNUITY WITHHELD	215900	000000	1,330.54
07/31/2026	PWBDD	305(E)	WISCONSIN RETIREMENT SYSTEM	WRS DEDUCTIONS	215210	000000	127,135.90
07/22/2026	Z-AGX	52(E)	FASTENAL COMPANY	MAINTENANCE PARTS	500353	533210	76.61
07/22/2026	Z-AGX	53(E)	ENGINEERED SECURITY SOLUTIONS	REPAIR AND MAINTENANCE	500240	533210	9,131.60
07/22/2026	Z-AGX	54(E)	SHERWIN WILLIAMS CO.	OPERATING SUPPLIES	500350	533210	43.99
07/23/2026	PWBDD	54071	ABLE DISTRIBUTING	OPERATING SUPPLIES	500350	518100	594.00
07/23/2026	PWBDD	54081	DIGITAL EDGE OF WISCONSIN LLC	PRINTING-NEWSLETTERS, ETC	500313	522110	802.00
07/23/2026	PWBDD	54084	EPTURA, INC	SHOP TECH	500387	533210	1,149.54
07/23/2026	PWBDD	54085	FIVE CORNERS DODGE	REPAIR AND MAINTENANCE	500240	522120	2,138.68
07/23/2026	PWBDD	54086*#	FORWARD TS	TELEPHONE/COMMUNICATIONS	500225	522110	30.49
				TELEPHONE/COMMUNICATIONS	500225	513300	50.49
		Check PWBDD 54086 Total for Fund 100 GENERAL FUND					80.98
07/23/2026	PWBDD	54087	GRAFTON ACE HARDWARE	REPAIR AND MAINTENANCE	500240	522410	14.39
07/23/2026	PWBDD	54088*#	HOUSEMAN & FEIND, LLP	ATTORNEY/CONSULTANT	500212	522110	1,659.00
				EXTRAORDINARY SERVICES	500211	516100	2,842.50
				ATTORNEY/CONSULTANT	500212	522110	433.50
				ATTORNEY/CONSULTANT	500212	522110	1,258.00
				EXTRAORDINARY SERVICES	500211	516100	1,224.00
		Check PWBDD 54088 Total for Fund 100 GENERAL FUND					7,417.00
07/23/2026	PWBDD	54091	JM BRENNAN, INC.	REPAIR AND MAINTENANCE	500240	518100	1,123.00

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
07/23/2026	PWBDD	54092	JOHNSON CONTROLS SECURITY SOLU	REPAIR AND MAINTENANCE	500240	518100	503.09
07/23/2026	PWBDD	54093	LAROSA LANDSCAPE COMPANY	MAINT/CONTRACTED SERVICES	500290	555510	382.00
07/23/2026	PWBDD	54095*#	NAPA AUTO PARTS	MAINTENANCE PARTS	500353	533210	51.11
07/23/2026	PWBDD	54097	ONTECH SYSTEMS, INC	REPAIR AND MAINTENANCE	500240	522110	40.00
07/23/2026	PWBDD	54100*#	T-MOBILE	TELEPHONE/COMMUNICATIONS	500225	555510	13.12
				TELEPHONE/COMMUNICATIONS	500225	533210	62.34
				TELEPHONE/COMMUNICATIONS	500225	533110	7.61
	Check PWBDD 54100 Total for Fund 100 GENERAL FUND						83.07
07/23/2026	PWBDD	54101	TRANSUNION RISK AND ALTERNATIVE	PROFESSIONAL SERVICES	500210	522130	100.00
07/23/2026	PWBDD	54103#	UNIFIRST CORPORATION	MAINTENANCE SUPPLIES	500340	522100	128.59
				OPERATING SUPPLIES	500350	533210	127.54
				OPERATING SUPPLIES	500350	533210	127.54
	Check PWBDD 54103 Total for Fund 100 GENERAL FUND						383.67
07/23/2026	PWBDD	54104*#	VANTAGE FINANCIAL,LLC	EQUIPMENT OUTLAY	500385	514700	999.00
07/23/2026	PWBDD	54105	WISCONSIN HUMANE SOCIETY	ANIMAL POUND	500213	522110	60.00
07/31/2026	PWBDD	54106	ABLE DISTRIBUTING	MAINT/CONTRACTED SERVICES	500290	555510	2,566.67
07/31/2026	PWBDD	54107	AECOM TECHNICAL SERVICES INC	DEVELOPERS AGREE-STONE LAKE	239261	000000	1,858.83
07/31/2026	PWBDD	54111	BASSETT MECHANICAL	PROFESSIONAL SERVICES	500210	533210	498.00
07/31/2026	PWBDD	54112	BOBCAT PLUS, INC.	MAINTENANCE PARTS	500353	533210	108.62
07/31/2026	PWBDD	54114	BROOKS TRACTOR	GAS AND OIL EXPENSE	500351	533210	978.27
07/31/2026	PWBDD	54115	BURKE TRUCK & EQUIPMENT INC.	MAINTENANCE PARTS	500353	533210	100.00
07/31/2026	PWBDD	54116#	CARLIN HORTICULTURAL SUPPLIES	FIELD MAINTENANCE SUPPLIES	500243	555510	457.80
				SUPPLIES AND EXPENSES	500347	555220	384.93
				SUPPLIES AND EXPENSES	500347	555220	2,679.22
	Check PWBDD 54116 Total for Fund 100 GENERAL FUND						3,521.95
07/31/2026	PWBDD	54120	DIGITAL EDGE OF WISCONSIN LLC	REPAIR AND MAINTENANCE	500240	518100	170.00
07/31/2026	PWBDD	54122	GRAFTON ACE HARDWARE	REPAIR AND MAINTENANCE	500240	555510	422.91
07/31/2026	PWBDD	54126	KRISTEN JANE COLLECTIVE LLC	LIQUOR & BEER LICENSES	441110	000000	200.00
07/31/2026	PWBDD	54127	MOTION & CONTROL ENTERPRISES LLC	MAINTENANCE PARTS	500353	533210	10.63
07/31/2026	PWBDD	54128	NAPA AUTO PARTS	MAINTENANCE PARTS	500353	533210	135.91
				MAINTENANCE PARTS	500353	533210	148.92
	Check PWBDD 54128 Total for Fund 100 GENERAL FUND						284.83
07/31/2026	PWBDD	54130	ONTECH SYSTEMS, INC	EQUIPMENT/SOFTWARE	500380	514700	1,563.00
				PROFESSIONAL SERVICES	500210	514700	440.30
	Check PWBDD 54130 Total for Fund 100 GENERAL FUND						2,003.30
07/31/2026	PWBDD	54134	SCHMITZ READY MIX, INC.	REPAIR AND MAINTENANCE	500240	533311	68.31
07/31/2026	PWBDD	54135#	SOUTHSIDE TIRECO.,INC	MAINTENANCE PARTS	500353	533210	697.00

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
				RECYCLING EXPENSES	500344	533730	48.00
	Check PWBDD 54135 Total for Fund 100 GENERAL FUND						745.00
07/31/2026	PWBDD	54138	TRUCK COUNTRY OF WISC	MAINTENANCE PARTS	500353	533210	895.65
07/31/2026	PWBDD	54139	WISCONSIN DEPT OF JUSTICE-TIME	TELEPHONE/COMMUNICATIONS	500225	522110	486.00
07/22/2026	Z-AGX	55(E)	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	522410	117.81
07/22/2026	Z-AGX	56(E)*#	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	522310	140.56
				TELEPHONE/COMMUNICATIONS	500225	533110	77.08
				TELEPHONE/COMMUNICATIONS	500225	533210	140.56
				TELEPHONE/COMMUNICATIONS	500225	555510	104.56
	Check Z-AGX 56(E) Total for Fund 100 GENERAL FUND						462.76
07/22/2026	Z-AGX	57(E)	TAPCO,INC	SIGNS	500363	533311	5,130.50
07/22/2026	Z-AGX	58(E)	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522310	61.95
07/22/2026	Z-AGX	59(E)	GENERAL COMMUNICATIONS INC	REPAIR AND MAINTENANCE	500240	522120	140.00
07/22/2026	Z-AGX	60(E)	STUMP GRINDING 4 LESS, LLC	MAINT/CONTRACTED SERVICES	500290	555510	5,470.00
07/22/2026	Z-AGX	61(E)	STUMP GRINDING 4 LESS, LLC	MAINT/CONTRACTED SERVICES	500290	555510	8,865.00
07/22/2026	Z-AGX	62(E)	SHERWIN INDUSTRIES, INC.	OPERATING SUPPLIES	500350	533311	2,966.32
07/22/2026	Z-AGX	67(E)*#	AT&T	TELEPHONE/COMMUNICATIONS	500225	518100	250.12
07/22/2026	Z-AGX	68(E)	EGELHOFF LAWNMOWER SERVICE	MAINTENANCE PARTS	500353	533210	57.00
07/22/2026	Z-AGX	71(E)	GRAINGER	MAINTENANCE PARTS	500353	533210	154.03
07/22/2026	Z-AGX	72(E)	RAY O'HERRON CO.,INC.	UNIFORMS	500346	522120	151.93
07/22/2026	Z-AGX	73(E)	RAY O'HERRON CO.,INC.	UNIFORMS	500346	522120	19.99
07/22/2026	Z-AGX	74(E)	RAY O'HERRON CO.,INC.	UNIFORMS	500346	522120	10.00
07/22/2026	Z-AGX	75(E)	BEYER'S HARDWARE	MAINTENANCE PARTS	500353	533210	24.27
07/22/2026	Z-AGX	76(E)	BEYER'S HARDWARE	REPAIR AND MAINTENANCE	500240	555510	0.60
07/22/2026	Z-AGX	77(E)	LOCHEN EQUIPMENT	MAINTENANCE PARTS	500353	533210	138.41
07/22/2026	Z-AGX	78(E)	GALLS, LLC	UNIFORMS	500346	522120	659.65
07/30/2026	Z-AGX	80(E)	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	522110	728.17
07/30/2026	Z-AGX	83(E)	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522110	584.00
07/30/2026	Z-AGX	84(E)	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522110	424.88
07/30/2026	Z-AGX	85(E)	AURORA HEALTH CARE	PROFESSIONAL SERVICES	500210	522130	50.00
07/30/2026	Z-AGX	86(E)	GENERAL COMMUNICATIONS INC	REPAIR AND MAINTENANCE	500240	522120	138.00
07/30/2026	Z-AGX	92(E)	EGELHOFF LAWNMOWER SERVICE	REPAIR AND MAINTENANCE	500240	555510	138.42
07/30/2026	Z-AGX	93(E)	MILLER-BRADFORD AND RISBERG	REPAIR AND MAINTENANCE	500240	533210	123.23
07/30/2026	Z-AGX	95(E)	BEYER'S HARDWARE	REPAIR AND MAINTENANCE	500240	555510	19.75

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 100 GENERAL FUND							
Total For Fund: 100							216,984.69
Fund: 200 CEMETERY FUND							
07/22/2026	Z-AGX	69(E)	EGELHOFF LAWNMOWER SERVICE	REPAIR AND MAINTENANCE	500240	544210	375.00
07/22/2026	Z-AGX	70(E)	EGELHOFF LAWNMOWER SERVICE	REPAIR AND MAINTENANCE	500240	544210	11.60
Total For Fund: 200							386.60
Fund: 220 RECREATION PROGRAMS FUND							
07/31/2026	PWBDD	54121	GO RITEWAY TRANSPORTATION GROUP	TRANSPORTATION	500336	555390	632.23
07/31/2026	PWBDD	54132	RODEN BARNYARD ADVENTURES LLC	SUPPLIES AND EXPENSES	500347	555390	1,200.00
Total For Fund: 220							1,832.23
Fund: 232 DONATIONS							
07/23/2026	PWBDD	54099	RAY ALLEN MANUFACTURING, LLC	K-9 UNIT EXPENSE	500352	522120	326.98
				K-9 UNIT EXPENSE	500352	522120	(32.99)
	Check PWBDD 54099 Total for Fund 232 DONATIONS						293.99
07/31/2026	PWBDD	54131	RAY ALLEN MANUFACTURING, LLC	K-9 UNIT EXPENSE	500352	522120	39.99
07/31/2026	PWBDD	54136	STEINIG TAL K-9 POLICE ACADEMY LLC	K-9 UNIT EXPENSE	500352	522120	1,150.00
Total For Fund: 232							1,483.98
Fund: 240 SWIMMING POOL FUND							
07/31/2026	PWBDD	303(E)*#	WE ENERGIES	NATURAL GAS	500224	555320	35.29
				NATURAL GAS	500224	555320	5,646.54
	Check PWBDD 303(E) Total for Fund 240 SWIMMING POOL FUND						5,681.83
07/23/2026	PWBDD	54096	OLSEN'S PIGGLY WIGGLY	OPERATING SUPPLIES	500350	555321	105.48
				OPERATING SUPPLIES	500350	555321	21.49
				OPERATING SUPPLIES	500350	555321	32.24
	Check PWBDD 54096 Total for Fund 240 SWIMMING POOL FUND						159.21
07/31/2026	PWBDD	54110	BADGER POPCORN & CONCESSION	OPERATING SUPPLIES	500350	555321	979.78
				OPERATING SUPPLIES	500350	555321	631.51
	Check PWBDD 54110 Total for Fund 240 SWIMMING POOL FUND						1,611.29
07/31/2026	PWBDD	54117	CARRICO AQUATIC RESOURCES	MAINTENANCE SUPPLIES	500340	555320	51.13
07/31/2026	PWBDD	54118	CHRISTIAN COVAL	SWIMMING POOL - LESSONS	467342	000000	40.00
07/31/2026	PWBDD	54123	GREAT LAKES COCA-COLA	OPERATING SUPPLIES	500350	555321	462.62
07/31/2026	PWBDD	54124	HAWKINS , INC.	OPERATING SUPPLIES	500350	555320	875.24
07/31/2026	PWBDD	54125	KATIE MARTINEK	SWIMMING POOL - LESSONS	467342	000000	40.00
07/31/2026	PWBDD	54129*#	OLSEN'S PIGGLY WIGGLY	OPERATING SUPPLIES	500350	555321	28.66
07/30/2026	Z-AGX	94(E)	BEYER'S HARDWARE	MAINTENANCE SUPPLIES	500340	555320	107.77
Total For Fund: 240							9,057.75
Fund: 260 LIBRARY FUND							
07/31/2026	PWBDD	303(E)*#	WE ENERGIES	NATURAL GAS	500224	555110	380.90

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 260 LIBRARY FUND							
07/23/2026	PWBDD	54075	AMAZON CAPITOL SERVICES	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	25.99
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	11.51
				OFFICE SUPPLIES	500310	555110	35.38
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	73.57
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	40.86
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	10.18
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	26.73
				OFFICE SUPPLIES	500310	555110	9.98
				DONATION EXPENDITURES	500322	555110	15.99
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	5.00
				OPERATING SUPPLIES	500350	555110	127.11
				DONATION EXPENDITURES	500322	555110	261.13
	Check PWBDD 54075 Total for Fund 260 LIBRARY FUND						643.43
07/23/2026	PWBDD	54080	CINTAS CORPORATION	OPERATING SUPPLIES	500350	555110	319.69
07/23/2026	PWBDD	54090	INGRAM LIBRARY SERVICES	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	235.21
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	19.07
	Check PWBDD 54090 Total for Fund 260 LIBRARY FUND						254.28
07/23/2026	PWBDD	54098	ORKIN COMMERCIAL SERVICES	MAINT/CONTRACTED SERVICES	500290	555110	127.33
07/31/2026	PWBDD	54108	AMAZON CAPITOL SERVICES	OFFICE SUPPLIES	500310	555110	493.64
				DONATION EXPENDITURES	500322	555110	64.87
				DONATION EXPENDITURES	500322	555110	81.22
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	240.93
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	218.21
				DONATION EXPENDITURES	500322	555110	204.94
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	(1.59)
				PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	(6.03)
	Check PWBDD 54108 Total for Fund 260 LIBRARY FUND						1,296.19
07/22/2026	Z-AGX	63(E)	ENVISIONWARE INC	GRANT EXPENDITURES	500331	555110	22,969.00
07/22/2026	Z-AGX	64(E)	ENVISIONWARE INC	MAINT/CONTRACTED SERVICES	500290	555110	1,225.22
07/22/2026	Z-AGX	65(E)	PLAYAWAY PRODUCTS LLC	DONATION EXPENDITURES	500322	555110	278.95
07/22/2026	Z-AGX	67(E)*#	AT&T	TELEPHONE/COMMUNICATIONS	500225	555110	328.49
07/30/2026	Z-AGX	79(E)	DEMCO SOFTWARE	OFFICE SUPPLIES	500310	555110	197.95
07/30/2026	Z-AGX	89(E)	PLAYAWAY PRODUCTS LLC	PUBLICATIONS AND SUBSCRIPTIONS	500319	555110	59.39
Total For Fund: 260							28,080.82
Fund: 270 FIRE DEPT & EMS							
07/31/2026	PWBDD	303(E)*#	WE ENERGIES	NATURAL GAS	500224	522500	199.68
				NATURAL GAS	500224	522500	73.22
	Check PWBDD 303(E) Total for Fund 270 FIRE DEPT & EMS						272.90
07/23/2026	PWBDD	54074	AIRGAS USA LLC	EMS SUPPLIES AND EXPENSES	500347	522500	142.16
				EMS SUPPLIES AND EXPENSES	500347	522500	236.46
	Check PWBDD 54074 Total for Fund 270 FIRE DEPT & EMS						378.62
07/23/2026	PWBDD	54077	AURORA MEDICAL CENTER GRAFTON LLC	EMS SUPPLIES AND EXPENSES	500347	522500	1,060.53

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 270 FIRE DEPT & EMS							
07/23/2026	PWBDD	54086*#	FORWARD TS	MAINT/CONTRACTED SERVICES	500290	522500	30.49
07/23/2026	PWBDD	54088*#	HOUSEMAN & FEIND, LLP	ATTORNEY/CONSULTANT	500212	522500	255.00
07/23/2026	PWBDD	54089	ICE-KOLDLLC	REPAIR AND MAINTENANCE	500240	522500	750.00
07/23/2026	PWBDD	54100*#	T-MOBILE	TELEPHONE/COMMUNICATIONS	500225	522500	7.61
07/23/2026	PWBDD	54104*#	VANTAGE FINANCIAL,LLC	MAINT/CONTRACTED SERVICES	500290	522500	133.00
07/31/2026	PWBDD	54109	AMERICAN RESPONSE VEHICLES,INC	REPAIR AND MAINTENANCE	500240	522500	1,573.22
07/31/2026	PWBDD	54113	BOUND TREE MEDICAL, LLC	EMS SUPPLIES AND EXPENSES	500347	522500	1,296.85
				EMS - FAP GRANT EXPENSES	500397	522500	413.78
		Check PWBDD 54113 Total for Fund 270 FIRE DEPT & EMS					1,710.63
07/31/2026	PWBDD	54129*#	OLSEN'S PIGGLY WIGGLY	EMPLOYEE RELATIONS	500329	522500	40.36
07/31/2026	PWBDD	54137	THE FIRST SIGNS OF FIRE	FIREFIGHTING EQUIPMENT	500380	522500	184.95
07/22/2026	Z-AGX	56(E)*#	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	522500	31.99
07/30/2026	Z-AGX	81(E)	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	522500	669.06
07/30/2026	Z-AGX	82(E)	CHARTER COMMUNICATIONS	TELEPHONE/COMMUNICATIONS	500225	522500	358.06
07/30/2026	Z-AGX	87(E)	GENERAL COMMUNICATIONS INC	TELEPHONE/COMMUNICATIONS	500225	522500	169.00
07/30/2026	Z-AGX	88(E)	ZOLL MEDICAL CORPORATION	EMS - FAP GRANT EXPENSES	500397	522500	21,873.64
07/30/2026	Z-AGX	90(E)	DINGES FIRE COMPANY	FIREFIGHTING EQUIPMENT	500380	522500	624.70
07/30/2026	Z-AGX	91(E)	DASH MEDICAL GLOVES,LLC	EMS SUPPLIES AND EXPENSES	500347	522500	359.23
07/30/2026	Z-AGX	96(E)	GALLS, LLC	UNIFORMS	500346	522500	184.18
Total For Fund: 270							30,667.17
Fund: 300 DEBT SERVICE FUND							
07/31/2026	PWBDD	298(E)*#	EHLERS AND ASSOCIATES	DEBT SERVICE - INTEREST	500620	581565	3,025.00
				DEBT SERVICE - INTEREST	500620	581530	60,667.50
				DEBT SERVICE - INTEREST	500620	581540	700.00
				DEBT SERVICE - INTEREST	500620	581575	4,125.00
				PAYING AGENT FEE	500690	582000	400.00
		Check PWBDD 298(E) Total for Fund 300 DEBT SERVICE FUND					68,917.50
Total For Fund: 300							68,917.50
Fund: 350 TIF DISTRICT FUND #4							
07/31/2026	PWBDD	298(E)*#	EHLERS AND ASSOCIATES	DEBT SERVICE - INTEREST	500620	566710	46,353.75
07/23/2026	PWBDD	54079	BOARDMAN & CLARK LLP	ATTORNEY/CONSULTANT	500212	566710	5,328.00
07/23/2026	PWBDD	54088*#	HOUSEMAN & FEIND, LLP	ATTORNEY/CONSULTANT	500212	566710	4,228.50
				ATTORNEY/CONSULTANT	500212	566710	280.50
		Check PWBDD 54088 Total for Fund 350 TIF DISTRICT FUND #4					4,509.00
Total For Fund: 350							56,190.75
Fund: 353 TIF DISTRICT #6							

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 353 TIF DISTRICT #6							
07/31/2026	PWBDD	298(E)*#	EHLERS AND ASSOCIATES	DEBT SERVICE - INTEREST	500620	566710	60,975.00
07/23/2026	PWBDD	54088*#	HOUSEMAN & FEIND, LLP	ATTORNEY/CONSULTANT	500212	566710	407.50
				ATTORNEY/CONSULTANT	500212	566710	588.00
	Check PWBDD 54088 Total for Fund 353 TIF DISTRICT #6						995.50
Total For Fund: 353							61,970.50
Fund: 354 TIF DISTRICT #7							
07/31/2026	PWBDD	298(E)*#	EHLERS AND ASSOCIATES	DEBT SERVICE - INTEREST	500620	566710	50,450.00
Total For Fund: 354							50,450.00
Fund: 400 CAPITAL IMPROVEMENTS FUND							
07/23/2026	PWBDD	54072	ACME SPORTS, INC.	OFFICER EQUIPMENT	500724	522120	808.50
07/23/2026	PWBDD	54083	EMERGENCY LIGHTING SOLUTIONS LLC	EQUIP REPLACEMENT	500880	533210	6,172.00
Total For Fund: 400							6,980.50
Fund: 601 WATER RECYCLING CENTER							
07/22/2026	PWBDD	293(A)	CEDARBURG LIGHT & WATER	L&W BILLING	500216	573850	40,984.25
07/31/2026	PWBDD	295(A)*#	CEDARBURG LIGHT & WATER	WATER SERVICE	500226	573825	178.94
07/31/2026	PWBDD	298(E)*#	EHLERS AND ASSOCIATES	DEBT SERVICE - INTEREST	500620	573860	4,663.75
07/31/2026	PWBDD	303(E)*#	WE ENERGIES	MAINTENANCE SUPPLIES	500340	573840	13.54
				ELECTRIC	500222	573825	18.46
				NATURAL GAS	500224	573825	17.07
				MAINTENANCE SUPPLIES	500340	573840	17.88
				MAINTENANCE SUPPLIES	500340	573840	14.88
				MAINTENANCE SUPPLIES	500340	573840	11.63
				ELECTRIC	500222	573825	14.64
	Check PWBDD 303(E) Total for Fund 601 WATER RECYCLING CENTER						108.10
07/23/2026	PWBDD	54078	BADGER STATE WASTE, LLC	SLUDGE HAULING	500294	573825	25,151.15
07/23/2026	PWBDD	54082	ELECTRIC PUMP	MAINTENANCE SUPPLIES	500340	573840	830.25
07/23/2026	PWBDD	54094	MEAD & HUNT INC.	WRC ADAPTIVE MANAGEMENT	500383	573835	288.50
07/23/2026	PWBDD	54095*#	NAPA AUTO PARTS	MAINTENANCE SUPPLIES	500340	573830	18.54
07/23/2026	PWBDD	54100*#	T-MOBILE	TELEPHONE/COMMUNICATIONS	500225	573825	18.12
07/31/2026	PWBDD	54119	CINTAS CORPORATION	SAFETY EQUIPMENT	500372	573825	179.57
07/31/2026	PWBDD	54133	RYCHTIK WELDING,INC.	MAINTENANCE SUPPLIES	500340	573830	135.50
07/22/2026	Z-AGX	56(E)*#	AT&T MOBILITY	TELEPHONE/COMMUNICATIONS	500225	573825	98.99
07/22/2026	Z-AGX	66(E)	SHARE CORPORATION	SAFETY EQUIPMENT	500372	573825	214.80
07/22/2026	Z-AGX	67(E)*#	AT&T	TELEPHONE/COMMUNICATIONS	500225	573825	235.12
Total For Fund: 601							73,105.58
Fund: 700 RISK MANAGEMENT FUND							
07/23/2026	PWBDD	54073	ACUITY INSURANCE	INSURANCE CLAIMS 2025	500556	519400	9,862.27

Check Date	Bank Account	Check #	Payee	Description	Account	Dept	Amount
Fund: 700 RISK MANAGEMENT FUND							
07/23/2026	PWBDD	54076	ANTHONY NEDOMA	INSURANCE CLAIMS 2025	500556	519400	100.00
07/23/2026	PWBDD	54102	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT COMPENSATION	500393	519400	193.11
Total For Fund: 700							10,155.38
Report Total:							616,263.45

'*'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE FUND

'#'-INDICATES CHECK DISTRIBUTED TO MORE THAN ONE DEPARTMENT

CITY OF CEDARBURG
PAYROLL
7/25/26 - 8/7/26

PWSB PAYROLL CHECKING ACCOUNT

8/7/2026	$269,903.10	Payroll for 7/19/26 - 8/1/26
8/7/2026	$102,234.16	Payroll taxes for 7/19/26 - 8/1/26
	$372,137.26	

City of Cedarburg, Wisconsin

City Administrator's Report

Date: August 3, 2026

The following information is provided to keep the Common Council and staff informed on some of the activities and events of the City. Points of clarification may be addressed during the City Administrator's Report portion of the agenda; however, if discussion of any of these items is necessary, placement on a future Council agenda should be directed.

Department Updates

Finance

- Auditor finalizing the 2025 Single Audit; TID #3 30% audit upcoming.
- Streamlining AP through emailed invoices and expanded electronic payments.
- Strengthening internal controls and updating City memberships.
- Gathering departmental capital requests.

Clerk

- Administering absentee voting for the weeks of July 27 and August 3.
- Coordinating the Public Test scheduled for August 4.
- Providing Poll Worker training on August 5, 2026.
- Partisan Primary Election is on August 11, 2026.

Fire Department

- Continuing work on the Annual Fire Department audit.

Planning

- Supporting the Plan Commission's request for the Landmarks Commission to apply for a no-match grant through the State Historic Preservation Office.
- Finalizing chapters within the Smart Growth Area Plan.

Engineering

- Lane closures on South Washington will transition to the opposite side.
- The 2026 Street and Utility Project has been completed.
- Safe Step will begin saw-cutting operations.
- The micro-surfacing project for Cranes Crossing will commence.

Water Recycling Center

- Preparing to issue a BID request for the remodel of the Evergreen lift station.

Building Inspection

- E-plan exam plan review system is fully operational.

Library

• The Summer Reading Program has concluded.

Park and Recreation

- The Flag Football Combine has begun.
- The Fall/Winter/Spring Activity Guide is expected to be released in mid-August.

Memo

To: Mayor and Common Council Members
From: Administrator Hilvo and Finance Director Hartjes
Re: Mid-Year Financial Report – 2026

Overall Financial Position (Actuals as of June 30, 2026)
• **Total Revenues (All Funds):** $23,125,965 (68.44% of budget)
• **Total Expenditures (All Funds):** $14,178,517 (42.18% of budget)
• **Net Revenue Over Expenditures:** $8,947,448 year-to-date surplus
• **Ending Fund Balance (All Funds):** $51,422,666

The City's financial performance is steady at mid-year, with actual revenues outpacing expenditures. While overall results are positive, several departments show line-item variances due to structural and procedural updates made during 2026.

With the separation of HR from the Finance Department in April 2026, we began a comprehensive review of financial policies, procedures, and internal controls. As part of this effort, several new expense line items were created to improve tracking accuracy and transparency. Because these new accounts did not exist when the 2026 budget was adopted, they currently appear over budget. For each of these changes, we will adjust the originating line items to ensure departmental totals remain within their approved annual budgets.

In addition, the Finance Department has implemented updated credit card usage and membership policies that better align with current operational needs and strengthen internal controls. Our broader objective for 2026–2027 is to complete a full review and modernization of all financial policies, procedures, and ordinances to support clearer guidance, greater accountability, and continued fiscal integrity.

Key Items Over Budget & Explanations

1. Workers' Compensation (WC)

- **Variance:** Workers' Comp (WC) is over budget in most departments (e.g., Council, Mayor, Engineering/PW Admin, Garage/Mechanic, Public Works Crew, Parks, Recreation & Forestry, Risk Management Fund).
- **Explanation:** A more accurate allocation method was used for Workers' Compensation by applying the Mod factor. Previously, WC costs were distributed to departments based on a simple percentage. The updated approach also allocates costs according to each employee's job classification and corresponding rate. These changes only affect how the costs are distributed and do not increase or decrease the total amount budgeted for Workers' Compensation.

2. Garage/Mechanic

- **ShopTech:** This is a new expense, separated out at the Mechanic's request for tracking purposes. It is currently over budget since there was not original budget. ($6,770.77 spent, no original budget). These funds were budgeted previously in the Garage/Mechanic supplies/expenses.

3. Public Works

- **Employee Relations:** New tracking category for employee recognition and work events. This was previously budgeted in supplies/expenses but staff feels it requires it's own category.
- **Uniforms (other departments use this budget category currently):** New category for public works to track uniform expenses separately from maintenance or operating supplies.
- **Workout Room:** Also new ($699.95 spent, no original budget). This expense was also budgeted previously in supplies/expenses.
- All three new categories were added to provide more transparency in the budgets/expenses but will not affect the overall year end budget since the department will ensure that the supplies and expenses stay below the actual budgeted amount by the amount these three budgets are over budget.

4. Recycling Expenses

- **Variance:** Recycling expenses are over budget (e.g., Recycling Expenses: $5,094.05 spent vs. $3,500 budget, 145.54% used).
- **Explanation:** Recycling truck pickups have increased because of the increased public use of the recycling dumpster at the DPW garage The overage is also due to the increased GFL Environmental bills. This is to dispose of tires, oil, antifreeze etc. that is not normal recycling. Recycling of batteries will be a future item that needs to be considered since those are also being dropped off at the yard.

5. HR Expenses

- **Variance:** HR expenses are high due to specific items related to hiring new employees:
    - ZipRecruiter ($389): Hiring for Assistant Engineer
    - Rudig Trophies/Digital Edge: Business cards and name plates for new employees

6. Other Notable Overages

- **Celebrations:** Supplies and expenses are over budget ($26,695.59 spent vs. $25,000 budget, 106.78% used). This fund pays for festivals setup, fourth of July, Christmas supplies, Summer Sounds, and Country in the Burg and other event fees that are reimbursed to the city through the various organizations providing the events. Some costs such as Summer Sounds, Fourth of July, and some Christmas supplies do not get reimbursed.
- **Garage/Mechanic Overtime:** Overtime is significantly over budget ($4,760.40 spent vs. $1,400 budget, 340.03% used). Weekend repair issues related to the yard gates and public works garage doors have increased overtime costs along with equipment failures requiring additional time for mechanics to fix so that the equipment is ready for the following day.
- **Fire & EMS Repair and Maintenance:** Over budget ($90,043.40 spent vs. $77,000 budget, 116.94% used). Old equipment at fire station has been failing, requiring additional unexpected repairs.
- **Library Computer/Copier Supplies:** Over budget ($6,674.93 spent vs. $6,000 budget, 111.25% used). Larger increase in lease and printing supplies than budgeted.
- **Risk Management Fund Property Insurance:** Over budget ($136,238.13 spent vs. $127,061 budget, 107.22% used). Increase in insurance rates.
- **Fire Department Employee Relations:** Over budget ($8,166 spent) This was previously budgeted in supplies and expenses. It covers annual banquet costs, awards, and training food supplies.

- **Swimming Pool Annual Pass Sales surpassed the budgeted amount by $21,014 indicating a good pool season.**
- **City investments are doing well with healthy increases in market value changes.**

Fund Balance Reports — Actuals (YTD 6/30/2026)

Fund 100 – General Fund

- **Revenues (Actual):** $9,292,396.00
- **Expenditures (Actual):** $5,424,470.46
- **Net (Actual): +$3,867,925.54**
- **Beginning Fund Balance:** $5,673,847.65
- **Current Fund Balance (Actual): $9,541,773.19**

Fund 200 – Cemetery Fund

- **Revenues (Actual):** $24,503.89
- **Expenditures (Actual):** $23,670.22
- **Net (Actual): +$833.67**
- **Beginning Fund Balance:** $292,194.43
- **Current Fund Balance (Actual): $293,028.10**

Fund 210 – Room Tax Fund

- **Revenues (Actual):** $24,604.65
- **Expenditures (Actual):** $24,604.65
- **Net (Actual): $0.00**
- **Beginning Fund Balance:** $0.00
- **Current Fund Balance (Actual): $0.00**

Fund 220 – Recreation Programs

- **Revenues (Actual):** $333,815.83
- **Expenditures (Actual):** $147,264.11
- **Net (Actual): +$186,551.72**
- **Beginning Fund Balance:** $182,509.24
- **Current Fund Balance (Actual): $369,060.96**

Fund 231 – American Rescue Plan Act (ARPA)

- **Revenues (Actual):** $338.47
- **Expenditures (Actual):** $18,817.20
- **Net (Actual): –$18,478.73**
- **Beginning Fund Balance:** $18,648.44
- **Current Fund Balance (Actual): $169.71**

Fund 232 – Donations

- **Revenues (Actual):** $15,338.11
- **Expenditures (Actual):** $32,142.17
- **Net (Actual): –$16,804.06**
- **Beginning Fund Balance:** $51,248.96
- **Current Fund Balance (Actual): $34,444.90**

Fund 240 – Swimming Pool

- **Revenues (Actual):** $263,809.11
- **Expenditures (Actual):** $127,816.59
- **Net (Actual): +$135,992.52**
- **Beginning Fund Balance:** $243,670.23
- **Current Fund Balance (Actual): $379,662.75**

Fund 250 – Parks Impact Fee

- **Revenues (Actual):** $10,179.77
- **Expenditures (Actual):** $0.00
- **Net (Actual): +$10,179.77**
- **Beginning Fund Balance:** $278,845.36
- **Current Fund Balance (Actual): $289,025.13**

Fund 260 – Library

- **Revenues (Actual):** $1,185,107.65
- **Expenditures (Actual):** $577,938.45
- **Net (Actual): +$607,169.20**
- **Beginning Fund Balance:** $206,945.85
- **Current Fund Balance (Actual): $814,115.05**

Fund 270 – Fire Dept & EMS

- **Revenues (Actual):** $2,095,387.50
- **Expenditures (Actual):** $1,175,554.67
- **Net (Actual): +$919,832.83**
- **Beginning Fund Balance:** $2,170,838.24
- **Current Fund Balance (Actual): $3,090,671.07**

Fund 271 – Fire/EMS Referendum Funds

- **Revenues (Actual):** $608,398.63
- **Expenditures (Actual):** $0.00
- **Net (Actual): +$608,398.63**
- **Beginning Fund Balance:** $880,811.29
- **Current Fund Balance (Actual): $1,489,209.92**

Fund 280 – Public Safety Impact Fees

- **Revenues (Actual):** $48,741.53
- **Expenditures (Actual):** $126.97
- **Net (Actual): +$48,614.56**
- **Beginning Fund Balance:** $468,150.87
- **Current Fund Balance (Actual): $516,765.43**

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Fund 300 – Debt Service

- **Revenues (Actual):** $1,653,623.48
- **Expenditures (Actual):** $1,393,447.51
- **Net (Actual): +$260,175.97**
- **Beginning Fund Balance:** $229,429.84
- **Current Fund Balance (Actual): $489,605.81**

Fund 350 – TIF District #4

- **Revenues (Actual):** $250,144.00
- **Expenditures (Actual):** $210,869.25
- **Net (Actual): +$39,274.75**
- **Beginning Fund Balance: –$1,085,989.35**
- **Current Fund Balance (Actual): –$1,046,714.60**

Fund 351 – TIF District #5

- **Revenues (Actual):** $212,282.85
- **Expenditures (Actual):** $211,616.00
- **Net (Actual): +$666.85**
- **Beginning Fund Balance:** $2,266.65
- **Current Fund Balance (Actual): $2,933.50**

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Fund 352 – TIF District #3

- **Revenues (Actual):** $55,983.00
- **Expenditures (Actual):** $55,333.00
- **Net (Actual): +$650.00**
- **Beginning Fund Balance:** $10,838.66
- **Current Fund Balance (Actual): $11,488.66**

Fund 353 – TIF District #6

- **Revenues (Actual):** $803,866.02
- **Expenditures (Actual):** $273,960.00
- **Net (Actual): +$529,906.02**
- **Beginning Fund Balance:** $477,880.34
- **Current Fund Balance (Actual): $1,007,786.36**

Fund 354 – TIF District #7

- **Revenues (Actual):** $964,987.99
- **Expenditures (Actual):** $162,826.00
- **Net (Actual): +$802,161.99**
- **Beginning Fund Balance:** $720,664.91
- **Current Fund Balance (Actual): $1,522,826.90**

Fund 400 – Capital Improvements

- **Revenues (Actual):** $1,997,332.48
- **Expenditures (Actual):** $1,890,231.45
- **Net (Actual): +$107,101.03**
- **Beginning Fund Balance:** $6,954,251.79
- **Current Fund Balance (Actual): $7,061,352.82**

Fund 410 – Lead Service – Private

- **Revenues (Actual):** $652,490.76
- **Expenditures (Actual):** $608,500.56
- **Net (Actual): +$43,990.20**
- **Beginning Fund Balance: –$264,721.35**
- **Current Fund Balance (Actual): –$220,731.15**

Fund 601 – Water Recycling Center (WRC)

- **Revenues (Actual):** $2,163,280.07
- **Expenditures (Actual):** $1,409,498.95
- **Net (Actual): +$753,781.12**
- **Beginning Fund Balance:** $23,843,929.21
- **Current Fund Balance (Actual): $24,597,710.33**

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Fund 700 – Risk Management

- **Revenues (Actual):** $469,353.20
- **Expenditures (Actual):** $409,828.48
- **Net (Actual): +$59,524.72**
- **Beginning Fund Balance:** $1,118,956.04
- **Current Fund Balance (Actual): $1,178,480.76**

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Revenues					
Department: 000000					
100-000000-411111	REAL ESTATE TAXES	7,623,843.00	7,623,843.00	0.00	100.00
100-000000-411310	TAX EQUIVALENT - UTILITY	810,000.00	431,801.40	378,198.60	53.31
100-000000-411900	INTEREST - DELIN SPEC ASSESS	0.00	78.83	(78.83)	100.00
100-000000-435100	STATE SHARED REVENUES	540,167.00	0.00	540,167.00	0.00
100-000000-435104	STATE PERSONAL PROPERTY AID	103,767.00	103,767.14	(0.14)	100.00
100-000000-435105	STATE AID CABLE FRANCHISE FEES	29,585.00	0.00	29,585.00	0.00
100-000000-435300	STATE TRANSPORATION AIDS	777,256.00	388,398.46	388,857.54	49.97
100-000000-435302	STATE COMPUTER AIDS	21,048.00	0.00	21,048.00	0.00
100-000000-435420	STATE GRANT - RECYCLING	37,992.00	37,991.54	0.46	100.00
100-000000-441110	LIQUOR & BEER LICENSES	25,000.00	21,754.00	3,246.00	87.02
100-000000-441122	DIRECT SELLER LICENSES	600.00	1,180.00	(580.00)	196.67
100-000000-441123	CIGARETTE LICENSES	500.00	600.00	(100.00)	120.00
100-000000-441124	OPERATOR LICENSES	14,000.00	11,650.00	2,350.00	83.21
100-000000-441125	BICYCLE LICENSES	0.00	20.00	(20.00)	100.00
100-000000-441126	DOG & CAT LICENSES	200.00	60.00	140.00	30.00
100-000000-441127	CABLE TV FRANCHISE FEES	116,000.00	21,252.15	94,747.85	18.32
100-000000-441128	TRANSIENT PERMIT FEES	250.00	0.00	250.00	0.00
100-000000-443500	BUILDING PERMITS	100,000.00	80,882.73	19,117.27	80.88
100-000000-443501	ELECTRICAL PERMITS	35,000.00	18,118.50	16,881.50	51.77
100-000000-443502	PLUMBING PERMITS	30,000.00	18,735.00	11,265.00	62.45
100-000000-443503	TECHNOLOGY FEE	500.00	495.00	5.00	99.00
100-000000-443505	HEATING/AIR COND PERMITS	25,000.00	12,935.00	12,065.00	51.74
100-000000-443506	DRIVE OPENING PERMITS	500.00	60.00	440.00	12.00
100-000000-443507	EROSION CONTROL PERMITS	4,000.00	2,415.86	1,584.14	60.40
100-000000-443508	OCCUPANCY PERMITS	5,000.00	2,490.00	2,510.00	49.80
100-000000-443509	SIGN PERMITS	2,000.00	1,405.84	594.16	70.29
100-000000-443510	STREET OPENING PERMITS	6,000.00	5,812.90	187.10	96.88
100-000000-443511	MISCELLANEOUS PERMIT FEES	6,000.00	6,422.50	(422.50)	107.04
100-000000-443512	BLDG INSPECTION PLAN REVIEW	20,000.00	9,555.00	10,445.00	47.78
100-000000-443513	STORMWATER MGMT PERMIT	500.00	1,067.00	(567.00)	213.40
100-000000-443514	PLAN REVIEW	3,000.00	3,324.50	(324.50)	110.82
100-000000-451101	COURT PENALTIES & COSTS	24,000.00	6,412.15	17,587.85	26.72
100-000000-451301	PARKING VIOLATIONS	15,000.00	9,081.28	5,918.72	60.54
100-000000-451302	WINTER PARKING PERMITS	4,000.00	550.00	3,450.00	13.75
100-000000-461151	TREASURERS OFFICE FEES	3,000.00	1,609.28	1,390.72	53.64
100-000000-461152	LICENSE PUBLICATION FEES	960.00	960.00	0.00	100.00
100-000000-461153	ASSESSORS OFFICE FEES	5,000.00	4,170.00	830.00	83.40
100-000000-461155	ENGINEERING FEES	1,000.00	988.60	11.40	98.86
100-000000-461156	BUILDING INSPECT - HOUSE NOS	2,000.00	160.00	1,840.00	8.00
100-000000-461157	STATE TAG FEE	2,000.00	160.00	1,840.00	8.00
100-000000-462140	POLICE DEPARTMENT FEES	4,500.00	2,371.90	2,128.10	52.71
100-000000-462141	ALARM PERMIT FEES	350.00	100.00	250.00	28.57
100-000000-462145	FALSE ALARM FEES	1,000.00	1,090.00	(90.00)	109.00
100-000000-463101	PUBLIC WORKS FEES	21,500.00	10,242.94	11,257.06	47.64
100-000000-463103	CELEBRATIONS REVENUE	35,000.00	3,486.28	31,513.72	9.96
100-000000-467200	PARK RENTAL FEES	8,500.00	7,148.84	1,351.16	84.10
100-000000-467435	SENIOR CENTER FEES	63,000.00	35,871.25	27,128.75	56.94
100-000000-473405	LANDFILL MONITOR - TOWN	2,000.00	0.00	2,000.00	0.00
100-000000-473409	EMERGENCY MNGMT-TOWN	100.00	0.00	100.00	0.00
100-000000-473500	SCHOOL DIST - CROSSING GUARDS	50,000.00	29,329.70	20,670.30	58.66
100-000000-474100	HR TRANSFER-LIBRARY	11,000.00	11,000.00	0.00	100.00
100-000000-474111	FD - ADMIN LABOR	18,914.00	18,914.00	0.00	100.00
100-000000-474210	ROOM TAX - ADMIN LABOR	5,750.00	1,229.13	4,520.87	21.38
100-000000-474510	TID - ADMIN LABOR	3,000.00	3,000.00	0.00	100.00
100-000000-481100	INVESTMENT INCOME	380,000.00	281,367.39	98,632.61	74.04
100-000000-482215	RENT - CITY PROPERTY	4,500.00	2,919.13	1,580.87	64.87
100-000000-482220	RENT - CITY MONOPOLE	240,000.00	74,787.64	165,212.36	31.16
100-000000-485550	DONATIONS	14,000.00	1,313.80	12,686.20	9.38
100-000000-486000	MISCELLANEOUS REVENUE	3,000.00	844.52	2,155.48	28.15
100-000000-487000	CHANGE IN MARKET VALUE	0.00	(22,828.18)	22,828.18	100.00
100-000000-491220	TRANSFER FROM REC PROG FND	40,000.00	0.00	40,000.00	0.00
100-000000-491270	TRANSFER FROM EMS	22,200.00	0.00	22,200.00	0.00
Total Dept 000000		11,322,982.00	9,292,396.00	2,030,586.00	82.07
Revenues		11,322,982.00	9,292,396.00	2,030,586.00	82.07

Account Category: Expenditures

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 511100 COUNCIL					
100-511100-500111	SALARIES	16,800.00	8,400.21	8,399.79	50.00
100-511100-500151	FICA	1,285.00	642.59	642.41	50.01
100-511100-500165	WORKERS COMP INS	27.00	396.00	(369.00)	1,466.67
100-511100-500320	PROF PUBLICATIONS AND DUES	8,500.00	1,415.66	7,084.34	16.65
100-511100-500330	TRAVEL & TRAINING	225.00	271.00	(46.00)	120.44
100-511100-500390	OTHER EXPENSES	643.00	149.99	493.01	23.33
	Total Dept 511100 - COUNCIL	27,480.00	11,275.45	16,204.55	41.03
Department: 513100 MAYOR					
100-513100-500111	SALARIES	6,000.00	3,000.01	2,999.99	50.00
100-513100-500151	FICA	459.00	229.45	229.55	49.99
100-513100-500165	WORKERS COMP INS	10.00	144.00	(134.00)	1,440.00
100-513100-500225	TELEPHONE/COMMUNICATIONS	150.00	79.85	70.15	53.23
100-513100-500330	TRAVEL & TRAINING	400.00	0.00	400.00	0.00
100-513100-500343	AWARDS, SUPPLIES	500.00	0.00	500.00	0.00
100-513100-500390	OTHER EXPENSES	250.00	75.10	174.90	30.04
	Total Dept 513100 - MAYOR	7,769.00	3,528.41	4,240.59	45.42
Department: 513200 CITY ADMINISTRATOR					
100-513200-500111	SALARIES	152,859.00	71,726.24	81,132.76	46.92
100-513200-500151	FICA	11,694.00	5,487.07	6,206.93	46.92
100-513200-500152	RETIREMENT	11,006.00	5,175.45	5,830.55	47.02
100-513200-500154	HEALTH INSURANCE	28,559.00	14,279.64	14,279.36	50.00
100-513200-500165	WORKERS COMP INS	245.00	140.00	105.00	57.14
100-513200-500225	TELEPHONE/COMMUNICATIONS	935.00	302.50	632.50	32.35
100-513200-500310	OFFICE SUPPLIES	200.00	0.00	200.00	0.00
100-513200-500320	PROF PUBLICATIONS AND DUES	1,600.00	991.00	609.00	61.94
100-513200-500330	TRAVEL & TRAINING	3,500.00	130.92	3,369.08	3.74
	Total Dept 513200 - CITY ADMINISTRATOR	210,598.00	98,232.82	112,365.18	46.64
Department: 513300 HR MANAGER					
100-513300-500111	SALARIES	56,576.00	38,356.00	18,220.00	67.80
100-513300-500151	FICA	4,328.00	2,881.31	1,446.69	66.57
100-513300-500152	RETIREMENT	4,073.00	2,761.64	1,311.36	67.80
100-513300-500154	HEALTH INSURANCE	22,847.00	4,759.88	18,087.12	20.83
100-513300-500155	LIFE INSURANCE	0.00	40.88	(40.88)	100.00
100-513300-500165	WORKERS COMP INS	91.00	86.00	5.00	94.51
100-513300-500210	PROFESSIONAL SERVICES	1,600.00	701.89	898.11	43.87
100-513300-500225	TELEPHONE/COMMUNICATIONS	650.00	180.00	470.00	27.69
100-513300-500310	OFFICE SUPPLIES	500.00	892.01	(392.01)	178.40
100-513300-500320	PROF PUBLICATIONS AND DUES	1,000.00	175.00	825.00	17.50
100-513300-500330	TRAVEL & TRAINING	1,000.00	473.00	527.00	47.30
100-513300-500380	EQUIPMENT/CAPITAL OUTLAY	4,000.00	0.00	4,000.00	0.00
	Total Dept 513300 - HR MANAGER	96,665.00	51,307.61	45,357.39	53.08
Department: 514100 CITY CLERK					
100-514100-500111	SALARIES	161,267.00	54,885.41	106,381.59	34.03
100-514100-500125	PART TIME SALARIES/SEASONAL	24,189.00	9,616.32	14,572.68	39.75
100-514100-500151	FICA	14,188.00	4,968.22	9,219.78	35.02
100-514100-500152	RETIREMENT	11,612.00	3,963.69	7,648.31	34.13
100-514100-500154	HEALTH INSURANCE	57,119.00	28,559.28	28,559.72	50.00
100-514100-500155	LIFE INSURANCE	81.00	7.10	73.90	8.77
100-514100-500165	WORKERS COMP INS	297.00	132.00	165.00	44.44
100-514100-500210	PROFESSIONAL SERVICES	4,000.00	0.00	4,000.00	0.00
100-514100-500225	TELEPHONE/COMMUNICATIONS	500.00	365.99	134.01	73.20
100-514100-500240	REPAIR AND MAINTENANCE	400.00	0.00	400.00	0.00
100-514100-500310	OFFICE SUPPLIES	3,000.00	578.98	2,421.02	19.30
100-514100-500311	RECORDING FEES	600.00	300.00	300.00	50.00
100-514100-500312	COMPUTER/COPIER SUPPLIES	2,000.00	712.63	1,287.37	35.63
100-514100-500315	POSTAGE	15,000.00	6,701.64	8,298.36	44.68
100-514100-500320	PROF PUBLICATIONS AND DUES	2,000.00	85.00	1,915.00	4.25
100-514100-500325	LEGAL PUBLICATIONS	4,500.00	1,937.04	2,562.96	43.05
100-514100-500330	TRAVEL & TRAINING	1,500.00	1,169.00	331.00	77.93
100-514100-500380	EQUIPMENT OUTLAY	600.00	0.00	600.00	0.00
	Total Dept 514100 - CITY CLERK	302,853.00	113,982.30	188,870.70	37.64
Department: 514200 ELECTIONS					
100-514200-500111	SALARIES	17,000.00	5,197.50	11,802.50	30.57

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 514200 ELECTIONS					
100-514200-500151	FICA	1,300.00	21.80	1,278.20	1.68
100-514200-500165	WORKERS COMP INS	27.00	16.00	11.00	59.26
100-514200-500310	OFFICE SUPPLIES	11,000.00	4,845.44	6,154.56	44.05
100-514200-500321	ELECTIONS LEGAL NOTICES	500.00	63.31	436.69	12.66
100-514200-500380	EQUIPMENT OUTLAY	5,000.00	2,572.44	2,427.56	51.45
	Total Dept 514200 - ELECTIONS	34,827.00	12,716.49	22,110.51	36.51
Department: 514700 TECHNOLOGY					
100-514700-500210	PROFESSIONAL SERVICES	72,880.00	28,771.52	44,108.48	39.48
100-514700-500220	INTERNET	14,000.00	4,584.42	9,415.58	32.75
100-514700-500380	EQUIPMENT/SOFTWARE	142,496.00	124,664.02	17,831.98	87.49
100-514700-500385	EQUIPMENT OUTLAY	12,000.00	6,060.47	5,939.53	50.50
	Total Dept 514700 - TECHNOLOGY	241,376.00	164,080.43	77,295.57	67.98
Department: 515400 ASSESSOR S OFFICE					
100-515400-500210	PROFESSIONAL SERVICES	87,500.00	52,300.79	35,199.21	59.77
100-515400-500225	TELEPHONE/COMMUNICATIONS	315.00	381.39	(66.39)	121.08
100-515400-500312	COMPUTER/COPIER SUPPLIES	410.00	0.00	410.00	0.00
	Total Dept 515400 - ASSESSOR S OFFICE	88,225.00	52,682.18	35,542.82	59.71
Department: 515600 TREASURER S OFFICE					
100-515600-500111	SALARIES	140,084.00	59,105.34	80,978.66	42.19
100-515600-500121	PART TIME SALARIES	40,747.00	21,627.89	19,119.11	53.08
100-515600-500135	SICK PAY OUT	27,101.00	27,990.03	(889.03)	103.28
100-515600-500151	FICA	13,834.00	6,237.31	7,596.69	45.09
100-515600-500152	RETIREMENT	12,243.00	5,906.37	6,336.63	48.24
100-515600-500154	HEALTH INSURANCE	48,644.00	12,935.12	35,708.88	26.59
100-515600-500155	LIFE INSURANCE	54.00	51.34	2.66	95.07
100-515600-500165	WORKERS COMP INS	330.00	238.00	92.00	72.12
100-515600-500210	PROFESSIONAL SERVICES	40,000.00	20,048.53	19,951.47	50.12
100-515600-500225	TELEPHONE/COMMUNICATIONS	1,000.00	518.40	481.60	51.84
100-515600-500310	OFFICE SUPPLIES	7,871.00	3,555.67	4,315.33	45.17
100-515600-500320	PROF PUBLICATIONS AND DUES	1,000.00	1,065.00	(65.00)	106.50
100-515600-500330	TRAVEL & TRAINING	2,000.00	0.00	2,000.00	0.00
100-515600-500380	EQUIPMENT OUTLAY	500.00	789.11	(289.11)	157.82
100-515600-500390	OTHER EXPENSES	4,450.00	782.08	3,667.92	17.57
	Total Dept 515600 - TREASURER S OFFICE	339,858.00	160,850.19	179,007.81	47.33
Department: 515900 INDEPENDENT AUDIT					
100-515900-500210	PROFESSIONAL SERVICES	90,000.00	75,168.35	14,831.65	83.52
	Total Dept 515900 - INDEPENDENT AUDIT	90,000.00	75,168.35	14,831.65	83.52
Department: 516100 CITY ATTORNEY					
100-516100-500211	EXTRAORDINARY SERVICES	40,000.00	7,858.99	32,141.01	19.65
	Total Dept 516100 - CITY ATTORNEY	40,000.00	7,858.99	32,141.01	19.65
Department: 518100 CITY HALL					
100-518100-500111	SALARIES	80,156.00	38,921.14	41,234.86	48.56
100-518100-500112	OVERTIME	1,500.00	609.14	890.86	40.61
100-518100-500151	FICA	6,247.00	3,024.07	3,222.93	48.41
100-518100-500152	RETIREMENT	5,879.00	2,757.77	3,121.23	46.91
100-518100-500154	HEALTH INSURANCE	16,250.00	8,124.82	8,125.18	50.00
100-518100-500155	LIFE INSURANCE	81.00	40.98	40.02	50.59
100-518100-500165	WORKERS COMP INS	2,041.00	2,688.00	(647.00)	131.70
100-518100-500222	ELECTRIC	18,000.00	7,752.18	10,247.82	43.07
100-518100-500224	NATURAL GAS	18,000.00	12,799.63	5,200.37	71.11
100-518100-500225	TELEPHONE/COMMUNICATIONS	5,000.00	2,508.93	2,491.07	50.18
100-518100-500226	WATER SERVICE	5,500.00	2,314.08	3,185.92	42.07
100-518100-500240	REPAIR AND MAINTENANCE	38,000.00	9,503.54	28,496.46	25.01
100-518100-500350	OPERATING SUPPLIES	12,000.00	1,082.49	10,917.51	9.02
100-518100-500380	EQUIPMENT OUTLAY	23,000.00	0.00	23,000.00	0.00
	Total Dept 518100 - CITY HALL	231,654.00	92,126.77	139,527.23	39.77
Department: 519200 EMPLOYEE RELATIONS					
100-519200-500161	EAP/125 ADMIN	2,600.00	508.00	2,092.00	19.54
100-519200-500343	AWARDS, SUPPLIES	6,500.00	2,417.74	4,082.26	37.20
	Total Dept 519200 - EMPLOYEE RELATIONS	9,100.00	2,925.74	6,174.26	32.15
Department: 519400 INSURANCE COSTS					

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 519400 INSURANCE COSTS					
100-519400-500510	PROPERTY INSURANCE	3,300.00	3,064.33	235.67	92.86
100-519400-500512	LIABILITY INSURANCE	12,020.00	11,716.00	304.00	97.47
100-519400-500520	SURETY BONDS	650.00	0.00	650.00	0.00
	Total Dept 519400 - INSURANCE COSTS	15,970.00	14,780.33	1,189.67	92.55
Department: 522100 POLICE STATION					
100-522100-500111	SALARIES	20,370.00	9,556.99	10,813.01	46.92
100-522100-500151	FICA	1,558.00	731.15	826.85	46.93
100-522100-500152	RETIREMENT	1,467.00	633.20	833.80	43.16
100-522100-500154	HEALTH INSURANCE	4,642.00	2,321.40	2,320.60	50.01
100-522100-500155	LIFE INSURANCE	3.00	0.00	3.00	0.00
100-522100-500165	WORKERS COMP INS	509.00	0.00	509.00	0.00
100-522100-500222	ELECTRIC	31,000.00	11,633.09	19,366.91	37.53
100-522100-500224	NATURAL GAS	15,000.00	6,960.93	8,039.07	46.41
100-522100-500226	WATER SERVICE	1,650.00	787.75	862.25	47.74
100-522100-500240	REPAIR AND MAINTENANCE	40,000.00	16,647.73	23,352.27	41.62
100-522100-500340	MAINTENANCE SUPPLIES	4,500.00	2,171.37	2,328.63	48.25
100-522100-500510	PROPERTY INSURANCE	3,500.00	3,250.05	249.95	92.86
	Total Dept 522100 - POLICE STATION	124,199.00	54,693.66	69,505.34	44.04
Department: 522110 POLICE ADMINISTRATION					
100-522110-500111	SALARIES	128,703.00	60,394.88	68,308.12	46.93
100-522110-500122	OFFICE/DISPATCHERS	251,046.00	118,730.41	132,315.59	47.29
100-522110-500135	SICK PAY OUT	2,136.00	0.00	2,136.00	0.00
100-522110-500151	FICA	29,366.00	14,020.57	15,345.43	47.74
100-522110-500152	RETIREMENT	37,395.00	17,616.07	19,778.93	47.11
100-522110-500154	HEALTH INSURANCE	61,373.00	34,924.62	26,448.38	56.91
100-522110-500155	LIFE INSURANCE	73.00	37.16	35.84	50.90
100-522110-500165	WORKERS COMP INS	3,163.00	3,177.00	(14.00)	100.44
100-522110-500212	ATTORNEY/CONSULTANT	28,000.00	9,534.02	18,465.98	34.05
100-522110-500213	ANIMAL POUND	1,500.00	0.00	1,500.00	0.00
100-522110-500225	TELEPHONE/COMMUNICATIONS	38,000.00	19,034.28	18,965.72	50.09
100-522110-500240	REPAIR AND MAINTENANCE	91,500.00	22,964.29	68,535.71	25.10
100-522110-500310	OFFICE SUPPLIES	6,500.00	1,774.63	4,725.37	27.30
100-522110-500313	PRINTING-NEWSLETTERS, ETC	3,500.00	115.93	3,384.07	3.31
100-522110-500320	PROF PUBLICATIONS AND DUES	1,500.00	977.00	523.00	65.13
100-522110-500330	TRAVEL & TRAINING	6,000.00	1,515.60	4,484.40	25.26
100-522110-500346	UNIFORMS	3,000.00	714.62	2,285.38	23.82
100-522110-500347	SUPPLIES AND EXPENSES	300.00	250.97	49.03	83.66
100-522110-500380	EQUIPMENT OUTLAY	23,000.00	4,025.34	18,974.66	17.50
100-522110-500390	OTHER EXPENSES	2,000.00	0.00	2,000.00	0.00
100-522110-500512	LIABILITY INSURANCE	47,250.00	46,054.00	1,196.00	97.47
	Total Dept 522110 - POLICE ADMINISTRATION	765,305.00	355,861.39	409,443.61	46.50
Department: 522120 POLICE PATROL DIVISION					
100-522120-500111	SALARIES	2,033,307.00	939,752.44	1,093,554.56	46.22
100-522120-500112	OVERTIME	59,000.00	25,428.80	33,571.20	43.10
100-522120-500123	CROSSING GUARDS	70,200.00	30,585.00	39,615.00	43.57
100-522120-500129	BILLABLE WAGES	(75,000.00)	(45,131.30)	(29,868.70)	60.18
100-522120-500134	HOLIDAY PAY	66,928.00	0.00	66,928.00	0.00
100-522120-500135	SICK PAY OUT	4,595.00	0.00	4,595.00	0.00
100-522120-500151	FICA	167,765.00	76,616.44	91,148.56	45.67
100-522120-500152	RETIREMENT	321,726.00	140,826.79	180,899.21	43.77
100-522120-500154	HEALTH INSURANCE	355,934.00	161,841.40	194,092.60	45.47
100-522120-500155	LIFE INSURANCE	338.00	172.60	165.40	51.07
100-522120-500159	LONGEVITY	10,878.00	0.00	10,878.00	0.00
100-522120-500165	WORKERS COMP INS	47,906.00	49,148.00	(1,242.00)	102.59
100-522120-500240	REPAIR AND MAINTENANCE	35,000.00	13,743.64	21,256.36	39.27
100-522120-500330	TRAVEL & TRAINING	30,000.00	8,567.07	21,432.93	28.56
100-522120-500346	UNIFORMS	52,000.00	8,647.06	43,352.94	16.63
100-522120-500347	SUPPLIES AND EXPENSES	5,500.00	3,325.79	2,174.21	60.47
100-522120-500351	GAS AND OIL EXPENSE	50,000.00	22,372.97	27,627.03	44.75
100-522120-500352	K-9 UNIT EXPENSE	3,000.00	2,785.61	214.39	92.85
100-522120-500380	EQUIPMENT OUTLAY	46,000.00	41,406.40	4,593.60	90.01
100-522120-500390	OTHER EXPENSES	1,750.00	0.00	1,750.00	0.00
100-522120-500510	PROPERTY INSURANCE	4,628.00	4,297.50	330.50	92.86
	Total Dept 522120 - POLICE PATROL DIVISION	3,291,455.00	1,484,386.21	1,807,068.79	45.10

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 522130 POLICE INVESTIGATIVE DIVISION					
100-522130-500111	SALARIES	217,540.00	102,567.86	114,972.14	47.15
100-522130-500112	OVERTIME	2,980.00	0.00	2,980.00	0.00
100-522130-500134	HOLIDAY PAY	1,444.00	0.00	1,444.00	0.00
100-522130-500135	SICK PAY OUT	1,638.00	0.00	1,638.00	0.00
100-522130-500151	FICA	17,105.00	7,724.09	9,380.91	45.16
100-522130-500152	RETIREMENT	33,049.00	15,271.53	17,777.47	46.21
100-522130-500154	HEALTH INSURANCE	57,119.00	28,559.28	28,559.72	50.00
100-522130-500155	LIFE INSURANCE	21.00	42.34	(21.34)	201.62
100-522130-500159	LONGEVITY	404.00	0.00	404.00	0.00
100-522130-500165	WORKERS COMP INS	4,750.00	5,073.00	(323.00)	106.80
100-522130-500210	PROFESSIONAL SERVICES	4,500.00	2,355.40	2,144.60	52.34
100-522130-500310	OFFICE SUPPLIES	3,500.00	259.28	3,240.72	7.41
100-522130-500330	TRAVEL & TRAINING	3,000.00	2,461.60	538.40	82.05
100-522130-500346	UNIFORMS	1,500.00	270.68	1,229.32	18.05
	Total Dept 522130 - POLICE INVESTIGATIVE DIVISION	348,550.00	164,585.06	183,964.94	47.22
Department: 522310 BUILDING INSPECTION					
100-522310-500111	SALARIES	147,569.00	73,062.44	74,506.56	49.51
100-522310-500151	FICA	11,289.00	5,608.38	5,680.62	49.68
100-522310-500152	RETIREMENT	10,625.00	4,995.55	5,629.45	47.02
100-522310-500154	HEALTH INSURANCE	57,119.00	28,559.28	28,559.72	50.00
100-522310-500155	LIFE INSURANCE	54.00	27.32	26.68	50.59
100-522310-500165	WORKERS COMP INS	2,447.00	2,209.00	238.00	90.27
100-522310-500210	PROFESSIONAL SERVICES	15,000.00	5,855.50	9,144.50	39.04
100-522310-500225	TELEPHONE/COMMUNICATIONS	2,500.00	963.19	1,536.81	38.53
100-522310-500310	OFFICE SUPPLIES	5,500.00	1,833.22	3,666.78	33.33
100-522310-500320	PROF PUBLICATIONS AND DUES	500.00	140.00	360.00	28.00
100-522310-500330	TRAVEL & TRAINING	1,200.00	976.57	223.43	81.38
100-522310-500351	GAS AND OIL EXPENSE	1,200.00	349.26	850.74	29.11
100-522310-500512	LIABILITY INSURANCE	2,628.00	2,561.00	67.00	97.45
	Total Dept 522310 - BUILDING INSPECTION	257,631.00	127,140.71	130,490.29	49.35
Department: 522360 WEIGHTS & MEASURES INSPECTION					
100-522360-500214	WEIGHTS AND MEASURES INSPECT	2,250.00	2,250.00	0.00	100.00
	Total Dept 522360 - WEIGHTS & MEASURES INSPECTION	2,250.00	2,250.00	0.00	100.00
Department: 522410 EMERGENCY MANAGEMENT					
100-522410-500121	PART TIME SALARIES	0.00	(4,237.05)	4,237.05	100.00
100-522410-500151	FICA	0.00	(243.90)	243.90	100.00
100-522410-500165	WORKERS COMP INS	64.00	2,828.00	(2,764.00)	4,418.75
100-522410-500220	INTERNET	1,700.00	909.94	790.06	53.53
100-522410-500222	ELECTRIC	985.00	367.60	617.40	37.32
100-522410-500224	NATURAL GAS	1,400.00	812.35	587.65	58.03
100-522410-500225	TELEPHONE/COMMUNICATIONS	1,600.00	845.14	754.86	52.82
100-522410-500226	WATER SERVICE	525.00	269.65	255.35	51.36
100-522410-500239	SIREN MAINT	1,750.00	720.00	1,030.00	41.14
100-522410-500240	REPAIR AND MAINTENANCE	1,800.00	381.69	1,418.31	21.21
100-522410-500290	MAINT/CONTRACTED SERVICES	500.00	0.00	500.00	0.00
100-522410-500310	OFFICE SUPPLIES	800.00	241.06	558.94	30.13
100-522410-500316	RADIO EQUIPMENT	2,000.00	0.00	2,000.00	0.00
100-522410-500330	TRAVEL & TRAINING	2,000.00	450.00	1,550.00	22.50
100-522410-500340	MAINTENANCE SUPPLIES	1,000.00	37.73	962.27	3.77
100-522410-500343	AWARDS, SUPPLIES	800.00	1,316.46	(516.46)	164.56
100-522410-500346	UNIFORMS	1,500.00	0.00	1,500.00	0.00
100-522410-500350	OPERATING SUPPLIES	3,000.00	803.53	2,196.47	26.78
100-522410-500351	GAS AND OIL EXPENSE	1,000.00	178.71	821.29	17.87
100-522410-500380	EQUIPMENT OUTLAY	3,000.00	0.00	3,000.00	0.00
100-522410-500510	PROPERTY INSURANCE	1,500.00	1,392.88	107.12	92.86
	Total Dept 522410 - EMERGENCY MANAGEMENT	26,924.00	7,073.79	19,850.21	26.27
Department: 533110 ENGINEERING/PW ADMINISTRATION					
100-533110-500111	SALARIES	131,119.00	52,299.52	78,819.48	39.89
100-533110-500135	SICK PAY OUT	501.00	0.00	501.00	0.00
100-533110-500151	FICA	10,069.00	4,146.24	5,922.76	41.18
100-533110-500152	RETIREMENT	9,441.00	3,634.73	5,806.27	38.50
100-533110-500154	HEALTH INSURANCE	25,019.00	9,039.84	15,979.16	36.13
100-533110-500155	LIFE INSURANCE	36.00	13.16	22.84	36.56
100-533110-500165	WORKERS COMP INS	2,311.00	3,994.00	(1,683.00)	172.83

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 533110 ENGINEERING/PW ADMINISTRATION					
100-533110-500210	PROFESSIONAL SERVICES	10,000.00	77.50	9,922.50	0.78
100-533110-500225	TELEPHONE/COMMUNICATIONS	1,500.00	1,650.27	(150.27)	110.02
100-533110-500310	OFFICE SUPPLIES	750.00	0.00	750.00	0.00
100-533110-500318	GIS MAPPING	3,000.00	0.00	3,000.00	0.00
100-533110-500320	PROF PUBLICATIONS AND DUES	1,200.00	904.00	296.00	75.33
100-533110-500330	TRAVEL & TRAINING	2,600.00	400.00	2,200.00	15.38
100-533110-500350	OPERATING SUPPLIES	1,100.00	286.00	814.00	26.00
100-533110-500351	GAS AND OIL EXPENSE	1,500.00	221.01	1,278.99	14.73
100-533110-500380	EQUIPMENT OUTLAY	800.00	0.00	800.00	0.00
100-533110-500512	LIABILITY INSURANCE	18,902.00	18,424.00	478.00	97.47
	Total Dept 533110 - ENGINEERING/PW ADMINISTRATION	219,848.00	95,090.27	124,757.73	43.25
Department: 533210 GARAGE/MECHANIC					
100-533210-500111	SALARIES	150,828.00	74,673.76	76,154.24	49.51
100-533210-500112	OVERTIME	1,400.00	4,760.40	(3,360.40)	340.03
100-533210-500125	PART TIME SALARIES/SEASONAL	8,500.00	2,962.50	5,537.50	34.85
100-533210-500151	FICA	12,296.00	6,223.73	6,072.27	50.62
100-533210-500152	RETIREMENT	10,961.00	5,731.25	5,229.75	52.29
100-533210-500154	HEALTH INSURANCE	40,166.00	22,719.87	17,446.13	56.56
100-533210-500155	LIFE INSURANCE	0.00	2.28	(2.28)	100.00
100-533210-500165	WORKERS COMP INS	4,018.00	2,255.00	1,763.00	56.12
100-533210-500210	PROFESSIONAL SERVICES	10,000.00	8,640.64	1,359.36	86.41
100-533210-500222	ELECTRIC	24,000.00	7,738.71	16,261.29	32.24
100-533210-500224	NATURAL GAS	11,500.00	8,393.98	3,106.02	72.99
100-533210-500225	TELEPHONE/COMMUNICATIONS	9,500.00	6,337.12	3,162.88	66.71
100-533210-500226	WATER SERVICE	7,000.00	3,947.52	3,052.48	56.39
100-533210-500240	REPAIR AND MAINTENANCE	20,000.00	9,707.76	10,292.24	48.54
100-533210-500326	FUEL SYSTEM MAINTENANCE	6,000.00	443.60	5,556.40	7.39
100-533210-500330	TRAVEL & TRAINING	8,000.00	8,958.55	(958.55)	111.98
100-533210-500350	OPERATING SUPPLIES	55,000.00	27,161.95	27,838.05	49.39
100-533210-500351	GAS AND OIL EXPENSE	50,000.00	36,761.29	23,238.71	61.27
100-533210-500353	MAINTENANCE PARTS	105,000.00	77,093.63	27,906.37	73.42
100-533210-500380	EQUIPMENT OUTLAY	10,000.00	5,289.29	4,710.71	52.89
100-533210-500387	SHOP TECH	0.00	6,770.77	(6,770.77)	100.00
100-533210-500510	PROPERTY INSURANCE	36,000.00	33,429.09	2,570.91	92.86
	Total Dept 533210 - GARAGE/MECHANIC	580,169.00	360,002.69	230,166.31	61.00
Department: 533311 PUBLIC WORKS CREW					
100-533311-500111	SALARIES	627,674.00	308,813.66	318,860.34	49.20
100-533311-500112	OVERTIME	53,000.00	14,952.92	38,047.08	28.21
100-533311-500125	PART TIME SALARIES/SEASONAL	8,500.00	2,639.44	5,860.56	31.05
100-533311-500135	SICK PAY OUT	23,678.00	0.00	23,678.00	0.00
100-533311-500151	FICA	52,940.00	24,931.80	28,008.20	47.09
100-533311-500152	RETIREMENT	49,008.00	23,344.04	25,663.96	47.63
100-533311-500154	HEALTH INSURANCE	182,418.00	91,208.52	91,209.48	50.00
100-533311-500155	LIFE INSURANCE	68.00	40.36	27.64	59.35
100-533311-500165	WORKERS COMP INS	17,821.00	16,162.00	1,659.00	90.69
100-533311-500210	PROFESSIONAL SERVICES	40,000.00	108.48	39,891.52	0.27
100-533311-500240	REPAIR AND MAINTENANCE	60,000.00	37,853.54	22,146.46	63.09
100-533311-500329	EMPLOYEE RELATIONS	0.00	2,444.05	(2,444.05)	100.00
100-533311-500346	UNIFORMS	0.00	4,230.99	(4,230.99)	100.00
100-533311-500350	OPERATING SUPPLIES	5,000.00	4,446.23	553.77	88.92
100-533311-500363	SIGNS	21,000.00	2,022.63	18,977.37	9.63
100-533311-500388	WORKOUT ROOM	0.00	699.95	(699.95)	100.00
	Total Dept 533311 - PUBLIC WORKS CREW	1,141,107.00	533,898.61	607,208.39	46.79
Department: 533410 STREETS INELIGIBLE					
100-533410-500240	REPAIR AND MAINTENANCE	0.00	444.15	(444.15)	100.00
100-533410-500530	MAINTENANCE	3,500.00	450.00	3,050.00	12.86
	Total Dept 533410 - STREETS INELIGIBLE	3,500.00	894.15	2,605.85	25.55
Department: 533420 STREET LIGHTING					
100-533420-500222	ELECTRIC	304,000.00	147,771.08	156,228.92	48.61
	Total Dept 533420 - STREET LIGHTING	304,000.00	147,771.08	156,228.92	48.61
Department: 533421 TRAFFIC SIGNALS					
100-533421-500222	ELECTRIC	3,500.00	1,588.19	1,911.81	45.38
100-533421-500240	REPAIR AND MAINTENANCE	9,000.00	168.00	8,832.00	1.87

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 533421 TRAFFIC SIGNALS					
	Total Dept 533421 - TRAFFIC SIGNALS	12,500.00	1,756.19	10,743.81	14.05
Department: 533440 STORM SEWERS					
100-533440-500240	REPAIR AND MAINTENANCE	36,000.00	3,524.13	32,475.87	9.79
100-533440-500295	STREET SWEEPING	15,000.00	6,630.32	16,369.68	28.83
100-533440-500323	STATE OF WI FEES	1,500.00	0.00	1,500.00	0.00
	Total Dept 533440 - STORM SEWERS	52,500.00	10,154.45	50,345.55	16.78
Department: 533450 SNOW & ICE CONTROL					
100-533450-500209	PROFESSIONAL SERVICES-SEASONAL	2,000.00	563.75	1,436.25	28.19
100-533450-500210	PROFESSIONAL SERVICES	6,000.00	0.00	6,000.00	0.00
100-533450-500340	MAINTENANCE SUPPLIES	9,000.00	544.27	8,455.73	6.05
100-533450-500380	EQUIPMENT OUTLAY	4,000.00	0.00	4,000.00	0.00
100-533450-500450	SNOW AND ICE MATERIALS	116,000.00	85,260.07	145,739.93	36.91
	Total Dept 533450 - SNOW & ICE CONTROL	137,000.00	86,368.09	165,631.91	34.27
Department: 533710 SOLID WASTE COLLECTIONS					
100-533710-500290	MAINT/CONTRACTED SERVICES	632,076.00	255,854.79	376,221.21	40.48
	Total Dept 533710 - SOLID WASTE COLLECTIONS	632,076.00	255,854.79	376,221.21	40.48
Department: 533720 GROUNDWATER MONITORING					
100-533720-500290	MAINT/CONTRACTED SERVICES	7,700.00	2,133.33	5,566.67	27.71
	Total Dept 533720 - GROUNDWATER MONITORING	7,700.00	2,133.33	5,566.67	27.71
Department: 533730 RECYCLING					
100-533730-500240	REPAIR AND MAINTENANCE	5,000.00	0.00	5,000.00	0.00
100-533730-500290	MAINT/CONTRACTED SERVICES	287,897.00	126,221.87	161,675.13	43.84
100-533730-500344	RECYCLING EXPENSES	3,500.00	5,094.05	(1,594.05)	145.54
	Total Dept 533730 - RECYCLING	296,397.00	131,315.92	165,081.08	44.30
Department: 533740 WEED CONTROL					
100-533740-500290	MAINT/CONTRACTED SERVICES	1,000.00	0.00	1,000.00	0.00
	Total Dept 533740 - WEED CONTROL	1,000.00	0.00	1,000.00	0.00
Department: 555140 SENIOR CENTER					
100-555140-500121	PART TIME SALARIES	51,150.00	23,221.14	27,928.86	45.40
100-555140-500151	FICA	3,913.00	1,776.41	2,136.59	45.40
100-555140-500152	RETIREMENT	1,589.00	261.26	1,327.74	16.44
100-555140-500165	WORKERS COMP INS	1,279.00	1,090.00	189.00	85.22
100-555140-500210	PROFESSIONAL SERVICES	13,000.00	4,936.00	8,064.00	37.97
100-555140-500225	TELEPHONE/COMMUNICATIONS	300.00	771.50	(471.50)	257.17
100-555140-500310	OFFICE SUPPLIES	2,000.00	68.99	1,931.01	3.45
100-555140-500313	PRINTING-NEWSLETTERS, ETC	300.00	82.26	217.74	27.42
100-555140-500330	TRAVEL & TRAINING	450.00	65.00	385.00	14.44
100-555140-500390	OTHER EXPENSES	38,000.00	18,976.94	19,023.06	49.94
100-555140-500510	PROPERTY INSURANCE	2,100.00	1,950.03	149.97	92.86
100-555140-500512	LIABILITY INSURANCE	945.00	921.00	24.00	97.46
	Total Dept 555140 - SENIOR CENTER	115,026.00	54,120.53	60,905.47	47.05
Department: 555220 CELEBRATIONS					
100-555220-500347	SUPPLIES AND EXPENSES	25,000.00	26,695.59	(1,695.59)	106.78
100-555220-500390	OTHER EXPENSES	7,000.00	7,000.00	0.00	100.00
	Total Dept 555220 - CELEBRATIONS	32,000.00	33,695.59	(1,695.59)	105.30
Department: 555510 PARKS, RECREATION & FORESTRY					
100-555510-500111	SALARIES	592,041.00	277,962.58	314,078.42	46.95
100-555510-500112	OVERTIME	14,000.00	4,261.97	9,738.03	30.44
100-555510-500125	PART TIME SALARIES/SEASONAL	82,518.00	28,815.25	53,702.75	34.92
100-555510-500151	FICA	52,675.00	23,979.37	28,695.63	45.52
100-555510-500152	RETIREMENT	43,086.00	20,364.10	22,721.90	47.26
100-555510-500154	HEALTH INSURANCE	94,689.00	70,656.66	24,032.34	74.62
100-555510-500155	LIFE INSURANCE	147.00	74.60	72.40	50.75
100-555510-500165	WORKERS COMP INS	16,801.00	16,058.00	743.00	95.58
100-555510-500210	PROFESSIONAL SERVICES	2,500.00	2,235.67	264.33	89.43
100-555510-500220	INTERNET	3,900.00	1,972.08	1,927.92	50.57
100-555510-500222	ELECTRIC	14,500.00	6,528.74	7,971.26	45.03
100-555510-500224	NATURAL GAS	2,500.00	2,207.73	292.27	88.31
100-555510-500225	TELEPHONE/COMMUNICATIONS	5,200.00	2,774.98	2,425.02	53.37
100-555510-500226	WATER SERVICE	11,500.00	5,297.89	6,202.11	46.07
100-555510-500240	REPAIR AND MAINTENANCE	54,000.00	24,266.40	29,733.60	44.94

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 100 GENERAL FUND					
Account Category: Expenditures					
Department: 555510 PARKS, RECREATION & FORESTRY					
100-555510-500241	VANDALISM & REPAIR	800.00	0.00	800.00	0.00
100-555510-500243	FIELD MAINTENANCE SUPPLIES	4,500.00	0.00	4,500.00	0.00
100-555510-500290	MAINT/CONTRACTED SERVICES	108,000.00	49,214.33	58,785.67	45.57
100-555510-500310	OFFICE SUPPLIES	2,000.00	381.40	1,618.60	19.07
100-555510-500320	PROF PUBLICATIONS AND DUES	1,620.00	545.64	1,074.36	33.68
100-555510-500330	TRAVEL & TRAINING	4,900.00	370.36	4,529.64	7.56
100-555510-500341	TREES AND SUPPLIES	30,000.00	18,506.60	11,493.40	61.69
100-555510-500363	SIGNS	1,000.00	480.00	520.00	48.00
100-555510-500380	EQUIPMENT OUTLAY	5,500.00	2,023.78	3,476.22	36.80
100-555510-500384	LEGACY TREE & BENCH PROGRAM	3,000.00	415.00	2,585.00	13.83
100-555510-500390	OTHER EXPENSES	2,900.00	0.00	2,900.00	0.00
100-555510-500510	PROPERTY INSURANCE	10,000.00	9,285.86	714.14	92.86
100-555510-500512	LIABILITY INSURANCE	8,270.00	8,061.00	209.00	97.47
	Total Dept 555510 - PARKS, RECREATION & FORESTRY	1,172,547.00	576,739.99	595,807.01	49.19
Department: 566310 CITY PLANNING					
100-566310-500111	SALARIES	103,944.00	48,770.72	55,173.28	46.92
100-566310-500151	FICA	7,952.00	3,687.58	4,264.42	46.37
100-566310-500152	RETIREMENT	7,484.00	3,518.80	3,965.20	47.02
100-566310-500154	HEALTH INSURANCE	28,559.00	6,115.50	22,443.50	21.41
100-566310-500165	WORKERS COMP INS	84.00	91.00	(7.00)	108.33
100-566310-500210	PROFESSIONAL SERVICES	1,500.00	0.00	1,500.00	0.00
100-566310-500225	TELEPHONE/COMMUNICATIONS	300.00	145.50	154.50	48.50
100-566310-500310	OFFICE SUPPLIES	600.00	0.00	600.00	0.00
100-566310-500320	PROF PUBLICATIONS AND DUES	700.00	0.00	700.00	0.00
100-566310-500330	TRAVEL & TRAINING	800.00	0.00	800.00	0.00
	Total Dept 566310 - CITY PLANNING	151,923.00	62,329.10	89,593.90	41.03
Department: 591000 RESERVE FOR CONTINGENCY					
100-591000-500990	CONTINGENCY RESERVE	550,000.00	14,838.80	535,161.20	2.70
	Total Dept 591000 - RESERVE FOR CONTINGENCY	550,000.00	14,838.80	535,161.20	2.70
	Expenditures	11,961,982.00	5,424,470.46	6,670,511.54	44.85
Fund 100 - GENERAL FUND:					
TOTAL REVENUES		11,322,982.00	9,292,396.00	2,030,586.00	82.07
TOTAL EXPENDITURES		11,961,982.00	5,424,470.46	6,670,511.54	44.85
NET OF REVENUES & EXPENDITURES:		(639,000.00)	3,867,925.54	(4,639,925.54)	
BEG. FUND BALANCE		5,673,847.65	5,673,847.65		
END FUND BALANCE		5,034,847.65	9,541,773.19		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 200 CEMETERY FUND					
Account Category: Revenues					
Department: 000000					
200-000000-465500	CEMETERY PROPERTY SALES	15,000.00	16,825.00	(1,825.00)	112.17
200-000000-465550	MONUMENTS & MARKERS INSP FEE	2,500.00	1,125.00	1,375.00	45.00
200-000000-481100	INVESTMENT INCOME	7,800.00	4,688.05	3,111.95	60.10
200-000000-486000	MISCELLANEOUS REVENUE	3,000.00	2,675.00	325.00	89.17
200-000000-487000	CHANGE IN MARKET VALUE	0.00	(809.16)	809.16	100.00
Total Dept 000000		28,300.00	24,503.89	3,796.11	86.59
Revenues		28,300.00	24,503.89	3,796.11	86.59
Account Category: Expenditures					
Department: 544210 CEMETERY					
200-544210-500111	SALARIES	12,400.00	5,818.91	6,581.09	46.93
200-544210-500112	OVERTIME	500.00	0.00	500.00	0.00
200-544210-500125	PART TIME SALARIES/SEASONAL	28,500.00	9,785.75	18,714.25	34.34
200-544210-500151	FICA	2,964.00	1,193.78	1,770.22	40.28
200-544210-500152	RETIREMENT	929.00	419.88	509.12	45.20
200-544210-500154	HEALTH INSURANCE	2,321.00	1,160.70	1,160.30	50.01
200-544210-500155	LIFE INSURANCE	72.00	0.00	72.00	0.00
200-544210-500165	WORKERS COMP INS	684.00	567.00	117.00	82.89
200-544210-500210	PROFESSIONAL SERVICES	2,750.00	1,837.00	913.00	66.80
200-544210-500222	ELECTRIC	750.00	311.39	438.61	41.52
200-544210-500226	WATER SERVICE	1,000.00	367.80	632.20	36.78
200-544210-500230	GROUNDS MAINTENANCE	3,000.00	0.00	3,000.00	0.00
200-544210-500240	REPAIR AND MAINTENANCE	2,500.00	289.48	2,210.52	11.58
200-544210-500350	OPERATING SUPPLIES	2,500.00	1,593.53	906.47	63.74
200-544210-500380	EQUIPMENT OUTLAY	20,000.00	0.00	20,000.00	0.00
200-544210-500510	PROPERTY INSURANCE	350.00	325.00	25.00	92.86
200-544210-500940	TRANSFER TO CAPITAL IMP FUND	67,000.00	0.00	67,000.00	0.00
Total Dept 544210 - CEMETERY		148,220.00	23,670.22	124,549.78	15.97
Expenditures		148,220.00	23,670.22	124,549.78	15.97
Fund 200 - CEMETERY FUND:					
TOTAL REVENUES		28,300.00	24,503.89	3,796.11	86.59
TOTAL EXPENDITURES		148,220.00	23,670.22	124,549.78	15.97
NET OF REVENUES & EXPENDITURES:		(119,920.00)	833.67	(120,753.67)	
BEG. FUND BALANCE		292,194.43	292,194.43		
END FUND BALANCE		172,274.43	293,028.10		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 210 ROOM TAX FUND					
Account Category: Revenues					
Department: 000000					
210-000000-411500	ROOM TAXES	115,000.00	24,604.65	90,395.35	21.40
Total Dept 000000		115,000.00	24,604.65	90,395.35	21.40
Revenues		115,000.00	24,604.65	90,395.35	21.40
Account Category: Expenditures					
Department: 566700 ECONOMIC DEVELOPMENT					
210-566700-500721	CHAMBER TOURISM & DEVELOPMENT	109,250.00	23,375.52	85,874.48	21.40
Total Dept 566700 - ECONOMIC DEVELOPMENT		109,250.00	23,375.52	85,874.48	21.40
Department: 592000 OPERATING TRANSFERS OUT					
210-592000-500701	TRANSFER TO GENERAL FUND	5,750.00	1,229.13	4,520.87	21.38
Total Dept 592000 - OPERATING TRANSFERS OUT		5,750.00	1,229.13	4,520.87	21.38
Expenditures		115,000.00	24,604.65	90,395.35	21.40
Fund 210 - ROOM TAX FUND:					
TOTAL REVENUES		115,000.00	24,604.65	90,395.35	21.40
TOTAL EXPENDITURES		115,000.00	24,604.65	90,395.35	21.40
NET OF REVENUES & EXPENDITURES:		0.00	0.00	0.00	
BEG. FUND BALANCE		0.00	0.00		
END FUND BALANCE		0.00	0.00		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 220 RECREATION PROGRAMS FUND					
Account Category: Revenues					
Department: 000000					
220-000000-467201	GYM RENTALS	3,000.00	2,607.42	392.58	86.91
220-000000-467202	ATHLETIC FIELD RENTALS	750.00	938.12	(188.12)	125.08
220-000000-467310	SUMMER/WINTER REC FEES	130,000.00	140,348.88	(10,348.88)	107.96
220-000000-467316	WPRA TICKET SALES REVENUE	3,000.00	1,241.50	1,758.50	41.38
220-000000-467317	YOUTH FOOTBALL REGISTRATION	19,000.00	16,260.00	2,740.00	85.58
220-000000-467318	SAFETY TRAINING	4,500.00	1,125.00	3,375.00	25.00
220-000000-467319	BASKETBALL FEES	26,000.00	150.00	25,850.00	0.58
220-000000-467320	SOFTBALL FEES	13,000.00	10,352.77	2,647.23	79.64
220-000000-467323	VOLLEYBALL FEES	1,200.00	0.00	1,200.00	0.00
220-000000-467324	AQUATICS FITNESS	4,000.00	3,390.00	610.00	84.75
220-000000-467325	CONCESSION REVENUES	800.00	250.00	550.00	31.25
220-000000-467326	SPECIAL REC EVENTS	1,000.00	1,200.00	(200.00)	120.00
220-000000-467327	SOLAR RECREATION	10,000.00	3,750.00	6,250.00	37.50
220-000000-467328	SUMMER SAND VOLLEYBALL	1,800.00	520.00	1,280.00	28.89
220-000000-467329	SUMMER SOCCER	20,000.00	18,700.00	1,300.00	93.50
220-000000-467331	BANNER ADVERTISING	700.00	1,800.00	(1,100.00)	257.14
220-000000-467332	POMS REVENUE	100,000.00	92,859.46	7,140.54	92.86
220-000000-467335	TOTAL BODY FITNESS	12,000.00	10,370.00	1,630.00	86.42
220-000000-467336	CIVIC BAND REVENUE	3,000.00	0.00	3,000.00	0.00
220-000000-467352	RECREATION BROCHURE SPONSORSHI	6,000.00	7,250.00	(1,250.00)	120.83
220-000000-481100	INVESTMENT INCOME	5,000.00	2,944.22	2,055.78	58.88
220-000000-484410	YOUTH CENTER RECEIPTS	300.00	0.00	300.00	0.00
220-000000-485550	DONATIONS	4,000.00	773.90	3,226.10	19.35
220-000000-486000	MISCELLANEOUS REVENUE	15,000.00	16,984.56	(1,984.56)	113.23
Total Dept 000000		384,050.00	333,815.83	50,234.17	86.92
Revenues		384,050.00	333,815.83	50,234.17	86.92
Account Category: Expenditures					
Department: 555390 RECREATION PROGRAMS					
220-555390-500125	PART TIME SALARIES/SEASONAL	188,000.00	54,195.20	133,804.80	28.83
220-555390-500151	FICA	13,770.00	4,145.93	9,624.07	30.11
220-555390-500165	WORKERS COMP INS	3,814.00	5,357.00	(1,543.00)	140.46
220-555390-500225	TELEPHONE/COMMUNICATIONS	2,900.00	1,762.50	1,137.50	60.78
220-555390-500228	SCHOOL DISTRICT FEES	25,000.00	17,135.00	7,865.00	68.54
220-555390-500290	MAINT/CONTRACTED SERVICES	36,000.00	16,878.73	19,121.27	46.89
220-555390-500309	RECREATION BROCHURE EXPENSES	4,800.00	0.00	4,800.00	0.00
220-555390-500320	PROF PUBLICATIONS AND DUES	200.00	0.00	200.00	0.00
220-555390-500330	TRAVEL & TRAINING	700.00	250.00	450.00	35.71
220-555390-500336	TRANSPORTATION	4,000.00	0.00	4,000.00	0.00
220-555390-500347	SUPPLIES AND EXPENSES	35,000.00	19,542.14	15,457.86	55.83
220-555390-500355	WPRA TICKET EXP	3,000.00	0.00	3,000.00	0.00
220-555390-500356	SOLAR RECREATION	6,050.00	2,599.91	3,450.09	42.97
220-555390-500372	SAFETY EQUIPMENT	3,000.00	152.00	2,848.00	5.07
220-555390-500380	EQUIPMENT OUTLAY	4,500.00	2,210.48	2,289.52	49.12
220-555390-500386	CIVIC BAND EXPENSES	4,000.00	157.16	3,842.84	3.93
220-555390-500391	CREDIT CARD FEES	10,000.00	6,826.56	3,173.44	68.27
220-555390-500394	POMS EXPENSES	45,000.00	15,401.49	29,598.51	34.23
220-555390-500510	PROPERTY INSURANCE	700.00	650.01	49.99	92.86
220-555390-500701	TRANSFER TO GENERAL FUND	40,000.00	0.00	40,000.00	0.00
Total Dept 555390 - RECREATION PROGRAMS		430,434.00	147,264.11	283,169.89	34.21
Department: 592000 OPERATING TRANSFERS OUT					
220-592000-500710	TRANSFER TO SWIMMING POOL	20,000.00	0.00	20,000.00	0.00
Total Dept 592000 - OPERATING TRANSFERS OUT		20,000.00	0.00	20,000.00	0.00
Expenditures		450,434.00	147,264.11	303,169.89	32.69
Fund 220 - RECREATION PROGRAMS FUND:					
TOTAL REVENUES		384,050.00	333,815.83	50,234.17	86.92
TOTAL EXPENDITURES		450,434.00	147,264.11	303,169.89	32.69
NET OF REVENUES & EXPENDITURES:		(66,384.00)	186,551.72	(252,935.72)	
BEG. FUND BALANCE		182,509.24	182,509.24		
END FUND BALANCE		116,125.24	369,060.96		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 231 AMERICAN RESCUE PLAN ACT					
Account Category: Revenues					
Department: 000000					
231-000000-481100	INVESTMENT INCOME	0.00	338.47	(338.47)	100.00
Total Dept 000000		0.00	338.47	(338.47)	100.00
Revenues		0.00	338.47	(338.47)	100.00
Account Category: Expenditures					
Department: 566721 ARPA EXPENDITURES					
231-566721-500331	GRANT EXPENDITURES	0.00	18,817.20	4,680.80	80.08
Total Dept 566721 - ARPA EXPENDITURES		0.00	18,817.20	4,680.80	80.08
Expenditures		0.00	18,817.20	4,680.80	80.08
Fund 231 - AMERICAN RESCUE PLAN ACT:					
TOTAL REVENUES		0.00	338.47	(338.47)	100.00
TOTAL EXPENDITURES		0.00	18,817.20	4,680.80	80.08
NET OF REVENUES & EXPENDITURES:		0.00	(18,478.73)	(5,019.27)	
BEG. FUND BALANCE		18,648.44	18,648.44		
END FUND BALANCE		18,648.44	169.71		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 232 DONATIONS					
Account Category: Revenues					
Department: 000000					
232-000000-481100	INVESTMENT INCOME	500.00	357.24	142.76	71.45
232-000000-485518	K-9 UNIT DONATIONS	10,000.00	14,980.87	(4,980.87)	149.81
Total Dept 000000		10,500.00	15,338.11	(4,838.11)	146.08
Revenues		10,500.00	15,338.11	(4,838.11)	146.08
Account Category: Expenditures					
Department: 522120 POLICE PATROL DIVISION					
232-522120-500352	K-9 UNIT EXPENSE	10,000.00	32,142.17	(22,142.17)	321.42
Total Dept 522120 - POLICE PATROL DIVISION		10,000.00	32,142.17	(22,142.17)	321.42
Expenditures		10,000.00	32,142.17	(22,142.17)	321.42
Fund 232 - DONATIONS:					
TOTAL REVENUES		10,500.00	15,338.11	(4,838.11)	146.08
TOTAL EXPENDITURES		10,000.00	32,142.17	(22,142.17)	321.42
NET OF REVENUES & EXPENDITURES:		500.00	(16,804.06)	17,304.06	
BEG. FUND BALANCE		51,248.96	51,248.96		
END FUND BALANCE		51,748.96	34,444.90		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 240 SWIMMING POOL FUND					
Account Category: Revenues					
Department: 000000					
240-000000-411111	REAL ESTATE TAXES	69,216.00	69,216.00	0.00	100.00
240-000000-467340	SWIMMING POOL FEES	95,000.00	17,694.45	77,305.55	18.63
240-000000-467341	SWIMMING POOL - PASSES	100,000.00	121,014.96	(21,014.96)	121.01
240-000000-467342	SWIMMING POOL - LESSONS	30,000.00	18,625.00	11,375.00	62.08
240-000000-467343	SWIMMING POOL - EXERCISE	8,000.00	6,901.00	1,099.00	86.26
240-000000-467344	SWIMMING POOL - UNIFORMS/MISC	2,000.00	1,170.00	830.00	58.50
240-000000-467345	SWIMMING POOL - CONCESSIONS	52,000.00	15,237.94	36,762.06	29.30
240-000000-467346	SWIMMING POOL - SWIM TEAM	7,500.00	7,245.00	255.00	96.60
240-000000-467351	SWIMMING POOL-BANNER PROGRAM	3,500.00	3,850.00	(350.00)	110.00
240-000000-481100	INVESTMENT INCOME	2,000.00	1,799.76	200.24	89.99
240-000000-482215	RENT - CITY PROPERTY	5,000.00	1,055.00	3,945.00	21.10
240-000000-491220	TRANSFER FROM REC PROG FND	20,000.00	0.00	20,000.00	0.00
Total Dept 000000		394,216.00	263,809.11	130,406.89	66.92
Revenues		394,216.00	263,809.11	130,406.89	66.92
Account Category: Expenditures					
Department: 555320 SWIMMING POOL					
240-555320-500125	PART TIME SALARIES/SEASONAL	184,318.00	36,690.71	147,627.29	19.91
240-555320-500132	MAINTENANCE/PART TIME SALARIES	4,000.00	397.50	3,602.50	9.94
240-555320-500151	FICA	14,406.00	2,837.25	11,568.75	19.69
240-555320-500165	WORKERS COMP INS	6,000.00	4,902.00	1,098.00	81.70
240-555320-500210	PROFESSIONAL SERVICES	5,470.00	3,000.00	2,470.00	54.84
240-555320-500220	INTERNET	1,800.00	1,378.70	421.30	76.59
240-555320-500222	ELECTRIC	18,007.00	4,565.40	13,441.60	25.35
240-555320-500224	NATURAL GAS	20,000.00	194.91	19,805.09	0.97
240-555320-500225	TELEPHONE/COMMUNICATIONS	2,440.00	1,758.36	681.64	72.06
240-555320-500226	WATER SERVICE	10,889.00	4,340.74	6,548.26	39.86
240-555320-500290	MAINT/CONTRACTED SERVICES	9,000.00	1,142.83	7,857.17	12.70
240-555320-500324	LICENSES & PERMITS	600.00	800.00	(200.00)	133.33
240-555320-500330	TRAVEL & TRAINING	600.00	663.00	(63.00)	110.50
240-555320-500340	MAINTENANCE SUPPLIES	29,500.00	15,511.97	13,988.03	52.58
240-555320-500346	UNIFORMS	3,000.00	2,392.40	607.60	79.75
240-555320-500350	OPERATING SUPPLIES	51,000.00	13,028.89	37,971.11	25.55
240-555320-500380	EQUIPMENT OUTLAY	26,107.00	4,201.02	21,905.98	16.09
240-555320-500390	OTHER EXPENSES	1,000.00	388.20	611.80	38.82
240-555320-500510	PROPERTY INSURANCE	2,200.00	2,042.89	157.11	92.86
Total Dept 555320 - SWIMMING POOL		390,337.00	100,236.77	290,100.23	25.68
Department: 555321 SWIMMING POOL CONCESSIONS					
240-555321-500125	PART TIME SALARIES/SEASONAL	12,000.00	2,353.07	9,646.93	19.61
240-555321-500151	FICA	918.00	180.01	737.99	19.61
240-555321-500324	LICENSES & PERMITS	400.00	354.00	46.00	88.50
240-555321-500350	OPERATING SUPPLIES	25,000.00	11,417.44	13,582.56	45.67
240-555321-500380	EQUIPMENT OUTLAY	45,000.00	13,275.30	31,724.70	29.50
Total Dept 555321 - SWIMMING POOL CONCESSIONS		83,318.00	27,579.82	55,738.18	33.10
Expenditures		473,655.00	127,816.59	345,838.41	26.99
Fund 240 - SWIMMING POOL FUND:					
TOTAL REVENUES		394,216.00	263,809.11	130,406.89	66.92
TOTAL EXPENDITURES		473,655.00	127,816.59	345,838.41	26.99
NET OF REVENUES & EXPENDITURES:		(79,439.00)	135,992.52	(215,431.52)	
BEG. FUND BALANCE		243,670.23	243,670.23		
END FUND BALANCE		164,231.23	379,662.75		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 250 PARKS IMPACT FEE FUND					
Account Category: Revenues					
Department: 000000					
250-000000-467500	PARK IMPACT FEES-IN LIEU OF	0.00	1,817.38	(1,817.38)	100.00
250-000000-467510	PARK EQUIPMENT IMPACT FEE	40,000.00	4,628.61	35,371.39	11.57
250-000000-481100	INVESTMENT INCOME	10,000.00	3,733.78	6,266.22	37.34
Total Dept 000000		50,000.00	10,179.77	39,820.23	20.36
Revenues		50,000.00	10,179.77	39,820.23	20.36
Account Category: Expenditures					
Department: 592000 OPERATING TRANSFERS OUT					
250-592000-500706	TRANSFER TO CAP IMPROVEMENT	250,000.00	0.00	250,000.00	0.00
Total Dept 592000 - OPERATING TRANSFERS OUT		250,000.00	0.00	250,000.00	0.00
Expenditures		250,000.00	0.00	250,000.00	0.00
Fund 250 - PARKS IMPACT FEE FUND:					
TOTAL REVENUES		50,000.00	10,179.77	39,820.23	20.36
TOTAL EXPENDITURES		250,000.00	0.00	250,000.00	0.00
NET OF REVENUES & EXPENDITURES:		(200,000.00)	10,179.77	(210,179.77)	
BEG. FUND BALANCE		278,845.36	278,845.36		
END FUND BALANCE		78,845.36	289,025.13		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 260 LIBRARY FUND					
Account Category: Revenues					
Department: 000000					
260-000000-411111	REAL ESTATE TAXES	794,550.00	794,550.00	0.00	100.00
260-000000-435432	LIBRARY GRANTS	2,000.00	23,000.00	(21,000.00)	1,150.00
260-000000-467100	LIBRARY FEES AND FINES	12,000.00	7,083.76	4,916.24	59.03
260-000000-467110	LIBRARY - COUNTY REIMBURSEMENT	301,247.00	301,270.00	(23.00)	100.01
260-000000-467150	LIBRARY - PHOTOCOPIES-TAXABLE	1,500.00	840.13	659.87	56.01
260-000000-473200	LIBRARY DONATIONS	20,000.00	54,742.07	(34,742.07)	273.71
260-000000-481100	INVESTMENT INCOME	10,000.00	3,261.69	6,738.31	32.62
260-000000-482215	RENT - CITY PROPERTY	500.00	360.00	140.00	72.00
Total Dept 000000		1,141,797.00	1,185,107.65	(43,310.65)	103.79
Revenues		1,141,797.00	1,185,107.65	(43,310.65)	103.79
Account Category: Expenditures					
Department: 555110 LIBRARY					
260-555110-500111	SALARIES	490,997.00	228,920.64	262,076.36	46.62
260-555110-500124	BONUSES	950.00	25.00	925.00	2.63
260-555110-500125	PART TIME SALARIES/SEASONAL	141,000.00	73,095.04	67,904.96	51.84
260-555110-500128	MAINT/PW SALARIES	22,313.00	9,094.82	13,218.18	40.76
260-555110-500135	SICK PAY OUT	1,785.00	0.00	1,785.00	0.00
260-555110-500151	FICA	50,191.00	24,294.38	25,896.62	48.40
260-555110-500152	RETIREMENT	37,944.00	17,738.75	20,205.25	46.75
260-555110-500154	HEALTH INSURANCE	65,628.00	47,129.46	18,498.54	71.81
260-555110-500155	LIFE INSURANCE	147.00	82.76	64.24	56.30
260-555110-500165	WORKERS COMP INS	1,572.00	622.00	950.00	39.57
260-555110-500212	ATTORNEY/CONSULTANT	2,000.00	0.00	2,000.00	0.00
260-555110-500222	ELECTRIC	25,000.00	10,146.78	14,853.22	40.59
260-555110-500223	MARKETING	7,500.00	6,419.98	1,080.02	85.60
260-555110-500224	NATURAL GAS	8,500.00	6,583.43	1,916.57	77.45
260-555110-500225	TELEPHONE/COMMUNICATIONS	10,000.00	6,477.39	3,522.61	64.77
260-555110-500226	WATER SERVICE	3,000.00	1,499.02	1,500.98	49.97
260-555110-500240	REPAIR AND MAINTENANCE	15,000.00	1,910.96	13,089.04	12.74
260-555110-500290	MAINT/CONTRACTED SERVICES	55,000.00	44,548.84	10,451.16	81.00
260-555110-500308	PROGRAM SUPPLIES	2,000.00	1,201.27	798.73	60.06
260-555110-500310	OFFICE SUPPLIES	8,000.00	5,783.06	2,216.94	72.29
260-555110-500312	COMPUTER/COPIER SUPPLIES	6,000.00	6,674.93	(674.93)	111.25
260-555110-500313	PRINTING-NEWSLETTERS, ETC	500.00	0.00	500.00	0.00
260-555110-500315	POSTAGE	450.00	54.78	395.22	12.17
260-555110-500319	PUBLICATIONS AND SUBSCRIPTIONS	125,000.00	41,522.62	83,477.38	33.22
260-555110-500320	PROF PUBLICATIONS AND DUES	1,800.00	760.50	1,039.50	42.25
260-555110-500322	DONATION EXPENDITURES	20,000.00	15,933.75	4,066.25	79.67
260-555110-500330	TRAVEL & TRAINING	6,000.00	3,499.94	2,500.06	58.33
260-555110-500331	GRANT EXPENDITURES	2,000.00	0.00	2,000.00	0.00
260-555110-500350	OPERATING SUPPLIES	6,000.00	2,765.62	3,234.38	46.09
260-555110-500380	EQUIPMENT OUTLAY	7,000.00	0.00	7,000.00	0.00
260-555110-500381	SHARED SYSTEM SERVICES	28,500.00	2,102.21	26,397.79	7.38
260-555110-500382	TECHNOLOGY	7,000.00	1,921.85	5,078.15	27.46
260-555110-500395	EMPLOYMENT EXPENSES	250.00	0.00	250.00	0.00
260-555110-500405	HR TRANSFER	11,110.00	11,000.00	110.00	99.01
260-555110-500510	PROPERTY INSURANCE	6,600.00	6,128.67	471.33	92.86
Total Dept 555110 - LIBRARY		1,176,737.00	577,938.45	598,798.55	49.11
Expenditures		1,176,737.00	577,938.45	598,798.55	49.11
Fund 260 - LIBRARY FUND:					
TOTAL REVENUES		1,141,797.00	1,185,107.65	(43,310.65)	103.79
TOTAL EXPENDITURES		1,176,737.00	577,938.45	598,798.55	49.11
NET OF REVENUES & EXPENDITURES:		(34,940.00)	607,169.20	(642,109.20)	
BEG. FUND BALANCE		206,945.85	206,945.85		
END FUND BALANCE		172,005.85	814,115.05		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 270 FIRE DEPT & EMS					
Account Category: Revenues					
Department: 000000					
270-000000-411111	REAL ESTATE TAXES	1,245,736.00	1,245,736.00	0.00	100.00
270-000000-435101	FIRE INSURANCE DUES	103,047.00	100,235.30	2,811.70	97.27
270-000000-435201	STATE GRANT - FD SAFETY	3,400.00	0.00	3,400.00	0.00
270-000000-441130	FIRE INSPECTION FEE	32,000.00	12,687.00	19,313.00	39.65
270-000000-462146	EMS TRANSPORTS BILLING	1,400,000.00	713,316.36	686,683.64	50.95
270-000000-462147	INSURANCE WRITE-DOWNS/WRITE-OFF/REFU	(925,000.00)	(344,348.03)	(580,651.97)	37.23
270-000000-473406	UNIFORMS	500.00	749.00	(249.00)	149.80
270-000000-473407	FIRE-OPERATING EXP-TOWN	684,741.00	342,370.50	342,370.50	50.00
270-000000-481100	INVESTMENT INCOME	40,000.00	29,670.22	10,329.78	74.18
270-000000-483315	SALE OF CITY PROPERTY	0.00	1,776.26	(1,776.26)	100.00
270-000000-485551	DONATIONS - FD	0.00	160.00	(160.00)	100.00
270-000000-486000	MISCELLANEOUS REVENUE	0.00	665.00	(665.00)	100.00
270-000000-486005	EVENT REVENUE	10,000.00	1,159.00	8,841.00	11.59
270-000000-487000	CHANGE IN MARKET VALUE	0.00	(8,789.11)	8,789.11	100.00
Total Dept 000000		2,594,424.00	2,095,387.50	499,036.50	80.77
Revenues		2,594,424.00	2,095,387.50	499,036.50	80.77
Account Category: Expenditures					
Department: 522500 FIRE & EMS					
270-522500-500111	SALARIES	1,027,269.00	394,646.10	632,622.90	38.42
270-522500-500112	OVERTIME	30,000.00	16,369.48	13,630.52	54.56
270-522500-500121	PART TIME SALARIES	218,942.00	87,142.39	131,799.61	39.80
270-522500-500151	FICA	97,630.00	38,600.09	59,029.91	39.54
270-522500-500152	RETIREMENT	153,849.00	82,398.00	71,451.00	53.56
270-522500-500154	HEALTH INSURANCE	243,311.00	58,896.72	184,414.28	24.21
270-522500-500155	LIFE INSURANCE	78.00	46.52	31.48	59.64
270-522500-500165	WORKERS COMP INS	38,680.00	34,269.00	4,411.00	88.60
270-522500-500210	PROFESSIONAL SERVICES	46,000.00	24,320.81	21,679.19	52.87
270-522500-500212	ATTORNEY/CONSULTANT	4,000.00	269.50	3,730.50	6.74
270-522500-500222	ELECTRIC	20,000.00	9,363.43	10,636.57	46.82
270-522500-500223	MARKETING	5,000.00	2,145.00	2,855.00	42.90
270-522500-500224	NATURAL GAS	13,000.00	11,083.87	1,916.13	85.26
270-522500-500225	TELEPHONE/COMMUNICATIONS	30,000.00	19,500.70	10,499.30	65.00
270-522500-500226	WATER SERVICE	7,500.00	2,207.81	5,292.19	29.44
270-522500-500230	GROUNDS MAINTENANCE	500.00	995.16	(495.16)	199.03
270-522500-500235	EQUIPMENT TESTING	12,000.00	1,245.80	10,754.20	10.38
270-522500-500240	REPAIR AND MAINTENANCE	77,000.00	90,043.40	(13,043.40)	116.94
270-522500-500290	MAINT/CONTRACTED SERVICES	7,000.00	3,058.18	3,941.82	43.69
270-522500-500310	OFFICE SUPPLIES	6,500.00	3,314.09	3,185.91	50.99
270-522500-500315	POSTAGE	200.00	173.25	26.75	86.63
270-522500-500320	PROF PUBLICATIONS AND DUES	2,000.00	695.62	1,304.38	34.78
270-522500-500329	EMPLOYEE RELATIONS	0.00	8,165.95	(8,165.95)	100.00
270-522500-500330	TRAVEL & TRAINING	45,000.00	21,397.78	23,602.22	47.55
270-522500-500346	UNIFORMS	10,000.00	8,519.27	1,480.73	85.19
270-522500-500347	EMS SUPPLIES AND EXPENSES	58,000.00	37,777.21	20,222.79	65.13
270-522500-500350	OPERATING SUPPLIES	65,000.00	27,241.60	37,758.40	41.91
270-522500-500351	GAS AND OIL EXPENSE	24,000.00	8,749.33	15,250.67	36.46
270-522500-500380	FIREFIGHTING EQUIPMENT	40,000.00	17,684.69	22,315.31	44.21
270-522500-500382	TECHNOLOGY	32,940.00	11,968.66	20,971.34	36.33
270-522500-500390	COMPUTERS/SOFTWARE/APPS	25,000.00	9,628.08	15,371.92	38.51
270-522500-500392	REFUNDS - EMS BILLING	5,000.00	2,827.40	2,172.60	56.55
270-522500-500397	EMS - FAP GRANT EXPENSES	0.00	11,551.14	(11,551.14)	100.00
270-522500-500400	EMS EQUIPMENT	20,000.00	9,895.20	10,104.80	49.48
270-522500-500401	EMS-CITY ADMINISTRATIVE FEES	18,914.00	0.00	18,914.00	0.00
270-522500-500402	EMS-PARAMEDIC OVERSIGHT FEE	75,000.00	37,500.00	37,500.00	50.00
270-522500-500405	HR TRANSFER	22,220.00	18,914.00	3,306.00	85.12
270-522500-500510	PROPERTY INSURANCE	59,730.00	55,464.44	4,265.56	92.86
270-522500-500512	LIABILITY INSURANCE	7,679.00	7,485.00	194.00	97.47
270-522500-500940	TRANSFER TO CAPITAL IMP FUND	15,000.00	0.00	15,000.00	0.00
Total Dept 522500 - FIRE & EMS		2,563,942.00	1,175,554.67	1,388,387.33	45.85
Expenditures		2,563,942.00	1,175,554.67	1,388,387.33	45.85
Fund 270 - FIRE DEPT & EMS:					
TOTAL REVENUES		2,594,424.00	2,095,387.50	499,036.50	80.77
TOTAL EXPENDITURES		2,563,942.00	1,175,554.67	1,388,387.33	45.85

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 270 FIRE DEPT & EMS					
NET OF REVENUES & EXPENDITURES:		30,482.00	919,832.83	(889,350.83)	
BEG. FUND BALANCE		2,170,838.24	2,170,838.24		
END FUND BALANCE		2,201,320.24	3,090,671.07		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 271 FD & EMS - REFERENDUM FUNDS					
Account Category: Revenues					
Department: 000000					
271-000000-411111	REAL ESTATE TAXES	583,537.00	583,537.00	0.00	100.00
271-000000-481100	INVESTMENT INCOME	0.00	24,861.63	(24,861.63)	100.00
Total Dept 000000		583,537.00	608,398.63	(24,861.63)	104.26
Revenues		583,537.00	608,398.63	(24,861.63)	104.26
Fund 271 - FD & EMS - REFERENDUM FUNDS:					
TOTAL REVENUES		583,537.00	608,398.63	(24,861.63)	104.26
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		583,537.00	608,398.63	(24,861.63)	
BEG. FUND BALANCE		880,811.29	880,811.29		
END FUND BALANCE		1,464,348.29	1,489,209.92		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 280 PUBLIC SAFETY IMPACT FEES					
Account Category: Revenues					
Department: 000000					
280-000000-467530	PUBLIC SAFETY IMPACT FEE	0.00	46,524.81	(46,524.81)	100.00
280-000000-481100	INVESTMENT INCOME	0.00	7,233.01	(7,233.01)	100.00
280-000000-487000	CHANGE IN MARKET VALUE	0.00	(5,016.29)	5,016.29	100.00
Total Dept 000000		0.00	48,741.53	(48,741.53)	100.00
Revenues		0.00	48,741.53	(48,741.53)	100.00
Account Category: Expenditures					
Department: 522140 PUBLIC SAFETY					
280-522140-500210	PROFESSIONAL SERVICES	0.00	126.97	(126.97)	100.00
Total Dept 522140 - PUBLIC SAFETY		0.00	126.97	(126.97)	100.00
Expenditures		0.00	126.97	(126.97)	100.00
Fund 280 - PUBLIC SAFETY IMPACT FEES:					
TOTAL REVENUES		0.00	48,741.53	(48,741.53)	100.00
TOTAL EXPENDITURES		0.00	126.97	(126.97)	100.00
NET OF REVENUES & EXPENDITURES:		0.00	48,614.56	(48,614.56)	
BEG. FUND BALANCE		468,150.87	468,150.87		
END FUND BALANCE		468,150.87	516,765.43		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 300 DEBT SERVICE FUND					
Account Category: Revenues					
Department: 000000					
300-000000-411111	REAL ESTATE TAXES	1,546,423.00	1,546,423.00	0.00	100.00
300-000000-467520	LIBRARY IMPACT FEE	0.00	4,975.44	(4,975.44)	100.00
300-000000-481100	INVESTMENT INCOME	0.00	940.00	(940.00)	100.00
300-000000-491350	TRANSFER FROM TIF FUND	59,460.00	0.00	59,460.00	0.00
300-000000-491410	TRANSFER FROM LEAD PIPE FUNDS	71,471.00	101,285.04	(29,814.04)	141.71
Total Dept 000000		1,677,354.00	1,653,623.48	23,730.52	98.59
Revenues		1,677,354.00	1,653,623.48	23,730.52	98.59
Account Category: Expenditures					
Department: 533750 ENVIRONMENTAL EXPENSES					
300-533750-500610	DEBT SERVICE - PRINCIPAL LEAD PIPE L	67,976.00	98,985.69	(31,009.69)	145.62
300-533750-500620	DEBT SERVICE - INTEREST LEAD PIPE LO	3,495.00	2,299.35	1,195.65	65.79
Total Dept 533750 - ENVIRONMENTAL EXPENSES		71,471.00	101,285.04	(29,814.04)	141.71
Department: 581530 DEBT SERVICE - 2016 NOTES					
300-581530-500610	DEBT SERVICE - PRINCIPAL	420,000.00	420,000.00	0.00	100.00
300-581530-500620	DEBT SERVICE - INTEREST	121,338.00	60,669.00	60,669.00	50.00
Total Dept 581530 - DEBT SERVICE - 2016 NOTES		541,338.00	480,669.00	60,669.00	88.79
Department: 581540 DEBT SERVICE - 2020 G.O. NOTES					
300-581540-500610	DEBT SERVICE - PRINCIPAL	30,000.00	30,000.00	0.00	100.00
300-581540-500620	DEBT SERVICE - INTEREST	3,750.00	3,050.00	700.00	81.33
Total Dept 581540 - DEBT SERVICE - 2020 G.O. NOTES		33,750.00	33,050.00	700.00	97.93
Department: 581565 DEBT SERVICE - 2012 GO NOTE					
300-581565-500610	DEBT SERVICE - PRINCIPAL	275,000.00	275,000.00	0.00	100.00
300-581565-500620	DEBT SERVICE - INTEREST	8,938.00	5,912.50	3,025.50	66.15
Total Dept 581565 - DEBT SERVICE - 2012 GO NOTE		283,938.00	280,912.50	3,025.50	98.93
Department: 581575 DEBT SERVICE - 2018 GO BONDS					
300-581575-500610	DEBT SERVICE - PRINCIPAL	130,000.00	130,000.00	0.00	100.00
300-581575-500620	DEBT SERVICE - INTEREST	10,200.00	6,075.00	4,125.00	59.56
Total Dept 581575 - DEBT SERVICE - 2018 GO BONDS		140,200.00	136,075.00	4,125.00	97.06
Department: 581577 DEBT SERVICE - 2025 BORROWING					
300-581577-500610	DEBT SERVICE - PRINCIPAL	300,041.00	0.00	300,041.00	0.00
300-581577-500620	DEBT SERVICE - INTEREST	226,796.00	114,085.97	112,710.03	50.30
Total Dept 581577 - DEBT SERVICE - 2025 BORROWING		526,837.00	114,085.97	412,751.03	21.65
Department: 582000 DEBT SERVICE - PAYING AGENT					
300-582000-500690	PAYING AGENT FEE	0.00	2,000.00	(2,000.00)	100.00
Total Dept 582000 - DEBT SERVICE - PAYING AGENT		0.00	2,000.00	(2,000.00)	100.00
Department: 592000 OPERATING TRANSFERS OUT					
300-592000-500705	TRANSFER TO TIF FUND	245,370.00	245,370.00	0.00	100.00
Total Dept 592000 - OPERATING TRANSFERS OUT		245,370.00	245,370.00	0.00	100.00
Expenditures		1,842,904.00	1,393,447.51	449,456.49	75.61
Fund 300 - DEBT SERVICE FUND:					
TOTAL REVENUES		1,677,354.00	1,653,623.48	23,730.52	98.59
TOTAL EXPENDITURES		1,842,904.00	1,393,447.51	449,456.49	75.61
NET OF REVENUES & EXPENDITURES:		(165,550.00)	260,175.97	(425,725.97)	
BEG. FUND BALANCE		229,429.84	229,429.84		
END FUND BALANCE		63,879.84	489,605.81		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 350 TIF DISTRICT FUND #4					
Account Category: Revenues					
Department: 000000					
350-000000-411111	REAL ESTATE TAXES	4,774.00	4,774.00	0.00	100.00
350-000000-491300	TRANSFER FROM DEBT SERVICE	245,370.00	245,370.00	0.00	100.00
Total Dept 000000		250,144.00	250,144.00	0.00	100.00
Revenues		250,144.00	250,144.00	0.00	100.00
Account Category: Expenditures					
Department: 566710 TIF DISTRICT					
350-566710-500115	ADMIN - DIRECTOR SALARY	1,000.00	1,000.00	0.00	100.00
350-566710-500210	PROFESSIONAL SERVICES	15,000.00	2,912.50	12,087.50	19.42
350-566710-500212	ATTORNEY/CONSULTANT	8,000.00	7,940.50	59.50	99.26
350-566710-500610	DEBT SERVICE - PRINCIPAL	150,000.00	150,000.00	0.00	100.00
350-566710-500620	DEBT SERVICE - INTEREST	95,370.00	49,016.25	46,353.75	51.40
Total Dept 566710 - TIF DISTRICT		269,370.00	210,869.25	58,500.75	78.28
Expenditures		269,370.00	210,869.25	58,500.75	78.28
Fund 350 - TIF DISTRICT FUND #4:					
TOTAL REVENUES		250,144.00	250,144.00	0.00	100.00
TOTAL EXPENDITURES		269,370.00	210,869.25	58,500.75	78.28
NET OF REVENUES & EXPENDITURES:		(19,226.00)	39,274.75	(58,500.75)	
BEG. FUND BALANCE		(1,085,989.35)	(1,085,989.35)		
END FUND BALANCE		(1,105,215.35)	(1,046,714.60)		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 351 TIF DISTRICT FUND #5					
Account Category: Revenues					
Department: 000000					
351-000000-411111	REAL ESTATE TAXES	211,766.00	211,766.00	0.00	100.00
351-000000-435104	STATE PERSONAL PROPERTY AID	517.00	516.85	0.15	99.97
Total Dept 000000		212,283.00	212,282.85	0.15	100.00
Revenues		212,283.00	212,282.85	0.15	100.00
Account Category: Expenditures					
Department: 566710 TIF DISTRICT					
351-566710-500115	ADMIN - DIRECTOR SALARY	250.00	250.00	0.00	100.00
351-566710-500210	PROFESSIONAL SERVICES	2,000.00	1,850.00	150.00	92.50
351-566710-500227	DEVELOPERS INCENTIVE	210,033.00	209,516.00	517.00	99.75
Total Dept 566710 - TIF DISTRICT		212,283.00	211,616.00	667.00	99.69
Expenditures		212,283.00	211,616.00	667.00	99.69
Fund 351 - TIF DISTRICT FUND #5:					
TOTAL REVENUES		212,283.00	212,282.85	0.15	100.00
TOTAL EXPENDITURES		212,283.00	211,616.00	667.00	99.69
NET OF REVENUES & EXPENDITURES:		0.00	666.85	(666.85)	
BEG. FUND BALANCE		2,266.65	2,266.65		
END FUND BALANCE		2,266.65	2,933.50		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 352 TIF DISTRICT FUND #3					
Account Category: Revenues					
Department: 000000					
352-000000-411111	REAL ESTATE TAXES	55,983.00	55,983.00	0.00	100.00
	Total Dept 000000	55,983.00	55,983.00	0.00	100.00
	Revenues	55,983.00	55,983.00	0.00	100.00
Account Category: Expenditures					
Department: 566710 TIF DISTRICT					
352-566710-500115	ADMIN - DIRECTOR SALARY	250.00	250.00	0.00	100.00
352-566710-500210	PROFESSIONAL SERVICES	2,000.00	1,850.00	150.00	92.50
352-566710-500212	ATTORNEY/CONSULTANT	500.00	0.00	500.00	0.00
352-566710-500227	DEVELOPERS INCENTIVE	53,233.00	53,233.00	0.00	100.00
	Total Dept 566710 - TIF DISTRICT	55,983.00	55,333.00	650.00	98.84
	Expenditures	55,983.00	55,333.00	650.00	98.84
Fund 352 - TIF DISTRICT FUND #3:					
TOTAL REVENUES		55,983.00	55,983.00	0.00	100.00
TOTAL EXPENDITURES		55,983.00	55,333.00	650.00	98.84
NET OF REVENUES & EXPENDITURES:		0.00	650.00	(650.00)	
BEG. FUND BALANCE		10,838.66	10,838.66		
END FUND BALANCE		10,838.66	11,488.66		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 353 TIF DISTRICT #6					
Account Category: Revenues					
Department: 000000					
353-000000-411111	REAL ESTATE TAXES	307,479.00	307,479.00	0.00	100.00
353-000000-435104	STATE PERSONAL PROPERTY AID	59,642.00	59,642.06	(0.06)	100.00
353-000000-481100	INVESTMENT INCOME	0.00	487.96	(487.96)	100.00
353-000000-483315	SALE OF CITY PROPERTY	0.00	436,257.00	(436,257.00)	100.00
Total Dept 000000		367,121.00	803,866.02	(436,745.02)	218.96
Revenues		367,121.00	803,866.02	(436,745.02)	218.96
Account Category: Expenditures					
Department: 566710 TIF DISTRICT					
353-566710-500115	ADMIN - DIRECTOR SALARY	500.00	500.00	0.00	100.00
353-566710-500210	PROFESSIONAL SERVICES	5,000.00	1,850.00	3,150.00	37.00
353-566710-500212	ATTORNEY/CONSULTANT	10,000.00	5,635.00	4,365.00	56.35
353-566710-500610	DEBT SERVICE - PRINCIPAL	205,000.00	205,000.00	0.00	100.00
353-566710-500620	DEBT SERVICE - INTEREST	121,950.00	60,975.00	60,975.00	50.00
353-566710-500704	TRANSFER TO DEBT SERVICE FUND	59,461.00	0.00	59,461.00	0.00
Total Dept 566710 - TIF DISTRICT		401,911.00	273,960.00	127,951.00	68.16
Expenditures		401,911.00	273,960.00	127,951.00	68.16
Fund 353 - TIF DISTRICT #6:					
TOTAL REVENUES		367,121.00	803,866.02	(436,745.02)	218.96
TOTAL EXPENDITURES		401,911.00	273,960.00	127,951.00	68.16
NET OF REVENUES & EXPENDITURES:		(34,790.00)	529,906.02	(564,696.02)	
BEG. FUND BALANCE		477,880.34	477,880.34		
END FUND BALANCE		443,090.34	1,007,786.36		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 354 TIF DISTRICT #7					
Account Category: Revenues					
Department: 000000					
354-000000-411111	REAL ESTATE TAXES	955,434.00	955,434.00	0.00	100.00
354-000000-481100	INVESTMENT INCOME	0.00	10,073.40	(10,073.40)	100.00
354-000000-487000	CHANGE IN MARKET VALUE	0.00	(519.41)	519.41	100.00
Total Dept 000000		955,434.00	964,987.99	(9,553.99)	101.00
Revenues		955,434.00	964,987.99	(9,553.99)	101.00
Account Category: Expenditures					
Department: 566710 TIF DISTRICT					
354-566710-500115	ADMIN - DIRECTOR SALARY	1,000.00	1,000.00	0.00	100.00
354-566710-500210	PROFESSIONAL SERVICES	5,000.00	1,850.00	3,150.00	37.00
354-566710-500212	ATTORNEY/CONSULTANT	2,000.00	0.00	2,000.00	0.00
354-566710-500227	DEVELOPERS INCENTIVE	744,034.00	0.00	744,034.00	0.00
354-566710-500290	MAINT/CONTRACTED SERVICES	0.00	7,026.00	(7,026.00)	100.00
354-566710-500610	DEBT SERVICE - PRINCIPAL	100,000.00	100,000.00	0.00	100.00
354-566710-500620	DEBT SERVICE - INTEREST	103,400.00	52,950.00	50,450.00	51.21
Total Dept 566710 - TIF DISTRICT		955,434.00	162,826.00	792,608.00	17.04
Expenditures		955,434.00	162,826.00	792,608.00	17.04
Fund 354 - TIF DISTRICT #7:					
TOTAL REVENUES		955,434.00	964,987.99	(9,553.99)	101.00
TOTAL EXPENDITURES		955,434.00	162,826.00	792,608.00	17.04
NET OF REVENUES & EXPENDITURES:		0.00	802,161.99	(802,161.99)	
BEG. FUND BALANCE		720,664.91	720,664.91		
END FUND BALANCE		720,664.91	1,522,826.90		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 400 CAPITAL IMPROVEMENTS FUND					
Account Category: Revenues					
Department: 000000					
400-000000-411111	REAL ESTATE TAXES	1,884,870.00	1,884,870.00	0.00	100.00
400-000000-423200	SPECIAL ASSESSMENT REVENUE	0.00	(315.00)	315.00	100.00
400-000000-435425	DNR GRANT - DAMS	337,500.00	0.00	337,500.00	0.00
400-000000-481100	INVESTMENT INCOME	40,000.00	116,002.96	(76,002.96)	290.01
400-000000-483315	SALE OF CITY PROPERTY	50,000.00	0.00	50,000.00	0.00
400-000000-486000	MISCELLANEOUS REVENUE	0.00	137.93	(137.93)	100.00
400-000000-487000	CHANGE IN MARKET VALUE	0.00	(3,363.41)	3,363.41	100.00
400-000000-491000	PROCEEDS FROM BORROWING	4,590,000.00	0.00	4,590,000.00	0.00
400-000000-491200	TRANSFER FROM CEMETERY FUND	67,000.00	0.00	67,000.00	0.00
400-000000-491250	TRANSFER FROM PARKS/PLAYGROUND	45,000.00	0.00	45,000.00	0.00
400-000000-491270	TRANSFER FROM EMS	15,000.00	0.00	15,000.00	0.00
400-000000-491700	TRANSFER FROM PARKS IMPACT FEE FUND	250,000.00	0.00	250,000.00	0.00
Total Dept 000000		7,279,370.00	1,997,332.48	5,282,037.52	27.44
Revenues		7,279,370.00	1,997,332.48	5,282,037.52	27.44
Account Category: Expenditures					
Department: 518100 CITY HALL					
400-518100-500805	CEMETERY	67,000.00	26,175.85	55,264.15	32.14
400-518100-500806	CITY HALL IMPROVEMENTS	0.00	14,225.52	17,916.58	44.26
400-518100-500811	VEHICLE REPLACEMENTS	6,620.00	0.00	6,620.00	0.00
Total Dept 518100 - CITY HALL		73,620.00	40,401.37	79,800.73	33.61
Department: 522120 POLICE PATROL DIVISION					
400-522120-500724	OFFICER EQUIPMENT	89,000.00	65,122.18	23,877.82	73.17
400-522120-500811	VEHICLE REPLACEMENTS	186,000.00	19,505.18	166,494.82	10.49
Total Dept 522120 - POLICE PATROL DIVISION		275,000.00	84,627.36	190,372.64	30.77
Department: 522230 FIRE STATION					
400-522230-500807	STATION IMPROVEMENTS	40,000.00	15,389.78	24,610.22	38.47
400-522230-500831	EQUIPMENT	15,000.00	0.00	15,000.00	0.00
Total Dept 522230 - FIRE STATION		55,000.00	15,389.78	39,610.22	27.98
Department: 522410 EMERGENCY MANAGEMENT					
400-522410-500811	VEHICLE REPLACEMENTS	0.00	1,011.82	2,291.54	30.63
Total Dept 522410 - EMERGENCY MANAGEMENT		0.00	1,011.82	2,291.54	30.63
Department: 533210 GARAGE/MECHANIC					
400-533210-500880	EQUIP REPLACEMENT	490,000.00	432,160.74	212,190.86	67.07
Total Dept 533210 - GARAGE/MECHANIC		490,000.00	432,160.74	212,190.86	67.07
Department: 533311 PUBLIC WORKS CREW					
400-533311-500854	STREET IMPROVEMENTS	3,730,000.00	657,632.38	3,072,367.62	17.63
400-533311-500876	ASPHALT REPAIRS	60,000.00	0.00	60,000.00	0.00
400-533311-500899	SIDEWALK REPLACEMENTS-CAPITAL	50,000.00	0.00	50,000.00	0.00
Total Dept 533311 - PUBLIC WORKS CREW		3,840,000.00	657,632.38	3,182,367.62	17.13
Department: 533440 STORM SEWERS					
400-533440-500472	NR216 COMPLIANCE	40,000.00	7,756.47	32,243.53	19.39
400-533440-500475	STORMWATER IMPROVEMENTS	975,000.00	325,963.89	649,036.11	33.43
400-533440-500877	STORM SEWER CAPITAL PRJT ENG	36,250.00	0.00	36,250.00	0.00
Total Dept 533440 - STORM SEWERS		1,051,250.00	333,720.36	717,529.64	31.75
Department: 533750 ENVIRONMENTAL EXPENSES					
400-533750-500841	PROCHNOW	47,000.00	57,850.25	(10,850.25)	123.09
400-533750-500874	DAM STUDIES	950,000.00	913.09	949,086.91	0.10
Total Dept 533750 - ENVIRONMENTAL EXPENSES		997,000.00	58,763.34	938,236.66	5.89
Department: 555110 LIBRARY					
400-555110-500824	LIBRARY BUILDING	0.00	32,039.54	(13,156.85)	169.68
Total Dept 555110 - LIBRARY		0.00	32,039.54	(13,156.85)	169.68
Department: 555510 PARKS, RECREATION & FORESTRY					
400-555510-500861	PARK IMPROVEMENTS	182,000.00	154,014.51	82,004.44	65.26
400-555510-500864	PARK DEVELOPMENT	1,000,000.00	0.00	1,000,000.00	0.00
Total Dept 555510 - PARKS, RECREATION & FORESTRY		1,182,000.00	154,014.51	1,082,004.44	12.46
Department: 581500 DEBT SERVICE					
400-581500-500611	SQUAD LEASE PAYMENT - PRINCIPAL	0.00	54,786.82	(54,786.82)	100.00
400-581500-500612	BI LEASE PAYMENT - PRINCIPAL	0.00	3,088.32	(3,088.32)	100.00

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 400 CAPITAL IMPROVEMENTS FUND					
Account Category: Expenditures					
Department: 581500 DEBT SERVICE					
400-581500-500613	PD MISC LEASE - PRINCIPAL	0.00	9,595.28	(9,595.28)	100.00
400-581500-500621	SQUAD LEASE PAYMENT - INTEREST	0.00	11,462.96	(11,462.96)	100.00
400-581500-500623	PD MISC LEASE - INTEREST	0.00	1,536.87	(1,536.87)	100.00
Total Dept 581500 - DEBT SERVICE		0.00	80,470.25	(80,470.25)	100.00
Expenditures		7,963,870.00	1,890,231.45	6,350,777.25	22.94
Fund 400 - CAPITAL IMPROVEMENTS FUND:					
TOTAL REVENUES		7,279,370.00	1,997,332.48	5,282,037.52	27.44
TOTAL EXPENDITURES		7,963,870.00	1,890,231.45	6,350,777.25	22.94
NET OF REVENUES & EXPENDITURES:		(684,500.00)	107,101.03	(1,068,739.73)	
BEG. FUND BALANCE		6,954,251.79	6,954,251.79		
END FUND BALANCE		6,269,751.79	7,061,352.82		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 410 LEAD SERVICE - PRIVATE					
Account Category: Revenues					
Department: 000000					
410-000000-481100	INVESTMENT INCOME	0.00	4,356.99	(4,356.99)	100.00
410-000000-486000	MISCELLANEOUS REVENUE	0.00	13,643.84	(13,643.84)	100.00
410-000000-491000	PROCEEDS FROM BORROWING - PRIVATE	0.00	634,489.93	(634,489.93)	100.00
Total Dept 000000		0.00	652,490.76	(652,490.76)	100.00
Revenues		0.00	652,490.76	(652,490.76)	100.00
Account Category: Expenditures					
Department: 533750 ENVIRONMENTAL EXPENSES					
410-533750-500703	TRANSFER TO CLW	0.00	212,869.90	(212,869.90)	100.00
410-533750-500872	PRIVATE SIDE - LEAD PIPE	0.00	294,345.62	(294,345.62)	100.00
Total Dept 533750 - ENVIRONMENTAL EXPENSES		0.00	507,215.52	(507,215.52)	100.00
Department: 592000 OPERATING TRANSFERS OUT					
410-592000-500704	TRANSFER TO DEBT SERVICE FUND	0.00	101,285.04	(101,285.04)	100.00
Total Dept 592000 - OPERATING TRANSFERS OUT		0.00	101,285.04	(101,285.04)	100.00
Expenditures		0.00	608,500.56	(608,500.56)	100.00
Fund 410 - LEAD SERVICE - PRIVATE:					
TOTAL REVENUES		0.00	652,490.76	(652,490.76)	100.00
TOTAL EXPENDITURES		0.00	608,500.56	(608,500.56)	100.00
NET OF REVENUES & EXPENDITURES:		0.00	43,990.20	(43,990.20)	
BEG. FUND BALANCE		(264,721.35)	(264,721.35)		
END FUND BALANCE		(264,721.35)	(220,731.15)		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 601 WATER RECYCLING CENTER					
Account Category: Revenues					
Department: 000000					
601-000000-464111	RESIDENTIAL REVENUE	4,211,688.00	1,491,590.60	2,720,097.40	35.42
601-000000-464112	COMMERCIAL REVENUE	704,273.00	226,493.60	477,779.40	32.16
601-000000-464113	INDUSTRIAL REVENUE	612,284.00	219,006.91	393,277.09	35.77
601-000000-464114	PUBLIC AUTHORITY REVENUE	163,577.00	62,543.93	101,033.07	38.24
601-000000-464200	MISCELLANEOUS REVENUES	0.00	742.28	(742.28)	100.00
601-000000-464215	SEWER CONNECTION FEES	20,000.00	12,588.57	7,411.43	62.94
601-000000-464310	SEPTAGE HAULER FEE	70,000.00	43,176.21	26,823.79	61.68
601-000000-481100	INVESTMENT INCOME	50,000.00	79,497.21	(29,497.21)	158.99
601-000000-481121	INV INC - WWTF REPLACEMENT	30,000.00	59,965.00	(29,965.00)	199.88
601-000000-481122	INV INC - COLL SYST REPLACE	25,000.00	38,691.22	(13,691.22)	154.76
601-000000-486000	MISCELLANEOUS REVENUE	0.00	(457.70)	457.70	100.00
601-000000-487000	CHANGE IN MARKET VALUE	0.00	(70,557.76)	70,557.76	100.00
Total Dept 000000		5,886,822.00	2,163,280.07	3,723,541.93	36.75
Revenues		5,886,822.00	2,163,280.07	3,723,541.93	36.75
Account Category: Expenditures					
Department: 573805 WRC ADMIN LABOR					
601-573805-500111	SALARIES	277,221.00	103,540.52	173,680.48	37.35
601-573805-500135	SICK PAY OUT	35,999.00	35,798.76	200.24	99.44
601-573805-500151	FICA	21,220.00	8,007.69	13,212.31	37.74
601-573805-500152	RETIREMENT	19,960.00	7,094.08	12,865.92	35.54
601-573805-500154	HEALTH INSURANCE	83,229.00	9,299.68	73,929.32	11.17
601-573805-500155	LIFE INSURANCE	51.00	0.00	51.00	0.00
601-573805-500161	EAP/125 ADMIN	500.00	500.00	0.00	100.00
601-573805-500165	WORKERS COMP INS	4,843.00	5,535.00	(692.00)	114.29
Total Dept 573805 - WRC ADMIN LABOR		443,023.00	169,775.73	273,247.27	38.32
Department: 573810 WRC GENERAL LABOR					
601-573810-500111	SALARIES	285,946.00	111,382.71	174,563.29	38.95
601-573810-500112	OVERTIME	6,000.00	5,271.19	728.81	87.85
601-573810-500120	WRC PAGER PAY	18,250.00	7,735.39	10,514.61	42.39
601-573810-500151	FICA	23,730.00	9,565.91	14,164.09	40.31
601-573810-500152	RETIREMENT	22,334.00	8,978.67	13,355.33	40.20
601-573810-500154	HEALTH INSURANCE	80,332.00	16,444.32	63,887.68	20.47
601-573810-500155	LIFE INSURANCE	123.00	0.00	123.00	0.00
601-573810-500165	WORKERS COMP INS	7,755.00	7,072.00	683.00	91.19
Total Dept 573810 - WRC GENERAL LABOR		444,470.00	166,450.19	278,019.81	37.45
Department: 573815 WRC COLL SYSTEM LABOR					
601-573815-500111	SALARIES	133,279.00	42,991.70	90,287.30	32.26
601-573815-500112	OVERTIME	3,000.00	549.73	2,450.27	18.32
601-573815-500151	FICA	10,425.00	3,037.26	7,387.74	29.13
601-573815-500152	RETIREMENT	9,812.00	3,145.86	6,666.14	32.06
601-573815-500154	HEALTH INSURANCE	57,119.00	30,493.76	26,625.24	53.39
601-573815-500155	LIFE INSURANCE	21.00	7.48	13.52	35.62
601-573815-500165	WORKERS COMP INS	3,407.00	1,510.00	1,897.00	44.32
Total Dept 573815 - WRC COLL SYSTEM LABOR		217,063.00	81,735.79	135,327.21	37.66
Department: 573825 WRC OPERATIONS					
601-573825-500222	ELECTRIC	115,000.00	58,799.54	56,200.46	51.13
601-573825-500224	NATURAL GAS	7,200.00	3,606.22	3,593.78	50.09
601-573825-500225	TELEPHONE/COMMUNICATIONS	10,500.00	6,435.94	4,064.06	61.29
601-573825-500226	WATER SERVICE	6,500.00	2,612.00	3,888.00	40.18
601-573825-500294	SLUDGE HAULING	300,000.00	167,428.19	132,571.81	55.81
601-573825-500312	COMPUTER/COPIER SUPPLIES	5,000.00	3,905.07	1,094.93	78.10
601-573825-500370	LAB SUPPLIES	22,000.00	5,394.41	16,605.59	24.52
601-573825-500371	COAGULANTS	25,000.00	12,836.52	12,163.48	51.35
601-573825-500372	SAFETY EQUIPMENT	13,000.00	7,901.46	5,098.54	60.78
Total Dept 573825 - WRC OPERATIONS		504,200.00	268,919.35	235,280.65	53.34
Department: 573830 WRC MAINTENANCE					
601-573830-500297	REFUSE COLLECTION	20,000.00	9,150.00	10,850.00	45.75
601-573830-500340	MAINTENANCE SUPPLIES	50,000.00	20,916.29	29,083.71	41.83
601-573830-500342	JANITORIAL SUPPLIES	2,000.00	579.52	1,420.48	28.98
Total Dept 573830 - WRC MAINTENANCE		72,000.00	30,645.81	41,354.19	42.56
Department: 573835 COLLECTION SYSTEM					
601-573835-500360	COLLECTION SYSTEM MAINT	20,000.00	7,134.61	12,865.39	35.67

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 601 WATER RECYCLING CENTER					
Account Category: Expenditures					
Department: 573835 COLLECTION SYSTEM					
601-573835-500383	WRC ADAPTIVE MANAGEMENT	200,000.00	27,496.35	250,291.15	9.90
	Total Dept 573835 - COLLECTION SYSTEM	220,000.00	34,630.96	263,156.54	11.63
Department: 573840 LIFT STATIONS					
601-573840-500340	MAINTENANCE SUPPLIES	50,000.00	20,378.50	29,621.50	40.76
	Total Dept 573840 - LIFT STATIONS	50,000.00	20,378.50	29,621.50	40.76
Department: 573845 TRANSPORTATION					
601-573845-500240	REPAIR AND MAINTENANCE	13,000.00	3,082.69	9,917.31	23.71
	Total Dept 573845 - TRANSPORTATION	13,000.00	3,082.69	9,917.31	23.71
Department: 573850 WRC ADMINISTRATION/GENERAL					
601-573850-500210	PROFESSIONAL SERVICES	15,000.00	4,610.24	10,389.76	30.73
601-573850-500211	EXTRAORDINARY SERVICES	5,000.00	600.00	4,400.00	12.00
601-573850-500215	ENGINEERING	30,000.00	10,995.30	25,518.50	30.11
601-573850-500216	L&W BILLING	186,000.00	46,837.37	139,162.63	25.18
601-573850-500218	SEWER AUDIT	5,500.00	5,500.00	0.00	100.00
601-573850-500310	OFFICE SUPPLIES	750.00	102.00	648.00	13.60
601-573850-500320	PROF PUBLICATIONS AND DUES	300.00	88.09	211.91	29.36
601-573850-500323	STATE OF WI TESTING	17,500.00	11,585.64	5,914.36	66.20
601-573850-500330	TRAVEL & TRAINING	4,000.00	2,770.67	1,229.33	69.27
601-573850-500390	OTHER EXPENSES	500.00	50.00	450.00	10.00
601-573850-500510	PROPERTY INSURANCE	16,000.00	14,857.38	1,142.62	92.86
	Total Dept 573850 - WRC ADMINISTRATION/GENERAL	280,550.00	97,996.69	189,067.11	34.14
Department: 573855 WRC CONTINGENCY FUND					
601-573855-500990	CONTINGENCY RESERVE	55,000.00	7,187.66	55,063.34	11.55
	Total Dept 573855 - WRC CONTINGENCY FUND	55,000.00	7,187.66	55,063.34	11.55
Department: 573860 WRC DEBT SERVICE					
601-573860-500610	DEBT SERVICE - PRINCIPAL	50,000.00	50,000.00	0.00	100.00
601-573860-500620	DEBT SERVICE - INTEREST	14,026.00	9,362.25	4,663.75	66.75
	Total Dept 573860 - WRC DEBT SERVICE	64,026.00	59,362.25	4,663.75	92.72
Department: 573870 WRC DEPRECIATION					
601-573870-500540	DEPRECIATION EXPENSE	1,408,000.00	469,333.33	938,666.67	33.33
	Total Dept 573870 - WRC DEPRECIATION	1,408,000.00	469,333.33	938,666.67	33.33
	Expenditures	3,771,332.00	1,409,498.95	2,453,385.35	36.49
Fund 601 - WATER RECYCLING CENTER:					
TOTAL REVENUES		5,886,822.00	2,163,280.07	3,723,541.93	36.75
TOTAL EXPENDITURES		3,771,332.00	1,409,498.95	2,453,385.35	36.49
NET OF REVENUES & EXPENDITURES:		2,115,490.00	753,781.12	1,270,156.58	
BEG. FUND BALANCE		23,843,929.21	23,843,929.21		
END FUND BALANCE		25,959,419.21	24,597,710.33		

GL Number	Description	2026 Original Budget	YTD Balance 06/30/2026	Available Balance 06/30/2026	% Bdgt Used
Fund: 700 RISK MANAGEMENT FUND					
Account Category: Revenues					
Department: 000000					
700-000000-481100	INVESTMENT INCOME	25,000.00	22,106.71	2,893.29	88.43
700-000000-481195	DIVIDEND INCOME	40,000.00	31,262.00	8,738.00	78.16
700-000000-482000	WORKERS COMP-WAGE RECOVERY	0.00	18,142.39	(18,142.39)	100.00
700-000000-484000	INSURANCE RECOVERIES	0.00	11,371.39	(11,371.39)	100.00
700-000000-487000	CHANGE IN MARKET VALUE	0.00	(9,102.32)	9,102.32	100.00
700-000000-491100	TRANSFER FROM GENERAL FUND	255,264.00	250,328.63	4,935.37	98.07
700-000000-491200	TRANSFER FROM CEMETERY FUND	1,034.00	892.01	141.99	86.27
700-000000-491220	TRANSFER FROM REC PROG FND	4,514.00	6,007.01	(1,493.01)	133.08
700-000000-491240	TRANSFER FROM SWIM POOL FUND	8,200.00	6,944.89	1,255.11	84.69
700-000000-491260	TRANSFER FROM LIBRARY FUND	8,172.00	6,750.67	1,421.33	82.61
700-000000-491270	TRANSFER FROM EMS	106,089.00	97,218.44	8,870.56	91.64
700-000000-491601	TRANSFER FROM WRC FUND	32,005.00	27,431.38	4,573.62	85.71
Total Dept 000000		480,278.00	469,353.20	10,924.80	97.73
Revenues		480,278.00	469,353.20	10,924.80	97.73
Account Category: Expenditures					
Department: 519400 INSURANCE COSTS					
700-519400-500165	WORKERS COMP INS	170,976.00	164,216.00	6,760.00	96.05
700-519400-500393	UNEMPLOYMENT COMPENSATION	500.00	242.25	257.75	48.45
700-519400-500510	PROPERTY INSURANCE	127,061.00	136,238.13	(9,177.13)	107.22
700-519400-500512	LIABILITY INSURANCE	101,999.00	95,222.00	6,777.00	93.36
700-519400-500524	INSURANCE CLAIMS - 2020	1,000.00	0.00	1,000.00	0.00
700-519400-500525	INSURANCE CLAIMS - 2021	1,000.00	0.00	1,000.00	0.00
700-519400-500547	INSURANCE CLAIMS 2022	10,000.00	0.00	10,000.00	0.00
700-519400-500555	INSURANCE CLAIMS 2024	15,000.00	0.00	15,000.00	0.00
700-519400-500556	INSURANCE CLAIMS 2025	20,000.00	1,976.47	18,023.53	9.88
700-519400-500557	INSURANCE CLAIMS 2026	20,000.00	11,933.63	8,066.37	59.67
Total Dept 519400 - INSURANCE COSTS		467,536.00	409,828.48	57,707.52	87.66
Expenditures		467,536.00	409,828.48	57,707.52	87.66
Fund 700 - RISK MANAGEMENT FUND:					
TOTAL REVENUES		480,278.00	469,353.20	10,924.80	97.73
TOTAL EXPENDITURES		467,536.00	409,828.48	57,707.52	87.66
NET OF REVENUES & EXPENDITURES:		12,742.00	59,524.72	(46,782.72)	
BEG. FUND BALANCE		1,118,956.04	1,118,956.04		
END FUND BALANCE		1,131,698.04	1,178,480.76		
Report Totals:					
TOTAL REVENUES - ALL FUNDS		33,789,595.00	23,125,964.99	10,663,630.01	68.44
TOTAL EXPENDITURES - ALL FUNDS		33,090,593.00	14,178,516.69	19,437,265.31	42.18
NET OF REVENUES & EXPENDITURES:		699,002.00	8,947,448.30	(8,773,635.30)	
BEG. FUND BALANCE - ALL FUNDS		42,475,217.30	42,475,217.30		
END FUND BALANCE - ALL FUNDS		43,174,219.30	51,422,665.60		