

VILLAGE OF CLEVELAND, WISCONSIN YEAR 2026 BUDGET

Draft 11/11/25

VILLAGE OF CLEVELAND, WISCONSIN
YEAR 2026 BUDGET

The Village Board will hold a public hearing on the Year 2026 Budget at 5:30pm on December 2, 2025, at the Cleveland Village Hall, 1150 W Washington Ave, Cleveland, Wisconsin. The draft budget is available on request to the Clerk-Treasurer's Office and at www.clevelandwi.gov prior to the hearing.

CATEGORY	2025 Budget	2026 Budget	Percent Change
GENERAL FUND REVENUES			
General Property Taxes	650,164	650,164	0.0%
Other Taxes	88,055	145,700	
Intergovernmental Revenues	437,550	451,629	
Licenses and Permits	109,605	99,905	
Fines, Forfeitures, and Penalties	16,150	16,700	
Public Charges for Services	2,200	2,700	
Intergovernmental Charges	0	0	
Miscellaneous Revenues	78,050	106,100	
Other Financing Sources	36,177	86,677	
TOTAL REVENUES	1,417,951	1,559,575	10.0%
Cash Balance Applied	146,185	192,331	
TOTAL REVENUE AND CASH BALANCE APPLIED	1,564,136	1,751,906	12.0%
GENERAL FUND EXPENDITURES			
General Government	284,418	315,717	
Public Safety	328,075	317,642	
Public Works	415,518	432,562	
Health and Human Services	200	225	
Culture, Recreation, and Education	118,226	113,365	
Conservation and Development	92,430	110,855	
Capital Purchases	29,500	108,000	
Other Financing Uses	295,769	353,540	
TOTAL GENERAL FUND EXPENDITURES	1,564,136	1,751,906	12.0%

SUMMARY OF GOVERNMENTAL FUNDS

	Estimated Fund Balance <u>Jan. 1, 2026</u>	2026 Proposed		Estimated Fund Balance <u>Dec. 31, 2026</u>	Property Tax <u>Contribution</u>
		Total <u>Revenues</u>	Total <u>Expenditures</u>		
General Fund	\$ 1,810,098	\$ 1,559,575	\$ (1,751,906)	\$ 1,617,767	\$ 513,124
Debt Service Fund	-	244,074	(244,074)	-	137,040
Capital Outlay Fund	-	-	-	-	-
Tax Incremental District No 2	(133,946)	500	(96,000)	(229,446)	-
TOTAL	<u>\$ 1,676,152</u>	<u>\$ 1,804,149</u>	<u>\$ (2,091,980)</u>	<u>\$ 1,388,321</u>	<u>\$ 650,164</u>

Dated November 11, 2025
Stacy Grunwald, Clerk-Treasurer

YEAR 2026 BUDGET--REVENUES Village of Cleveland, Wisconsin	2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
TAXES AND ASSESSMENTS										
Property Taxes - Operating Levy	506,103.00		511,244.38		380,227.78		511,244.38		513,124.00	0.37%
Property Taxes - Debt Levy	100,373.00		138,919.69		103,318.74		138,919.69		137,040.00	
Tax Increment	-		-		-		-		500.00	
Mobile Home Fees	8,009.64		10,700.00		3,904.32		8,315.00		9,000.00	
Municipal Utility Tax	27,251.00		27,000.00		-		33,000.00		34,000.00	
Delinquent Personal Property Taxes	-		100.00		-		-		700.00	
Interest and Penalties on Taxes	-		5.00		-		-		-	
Use Value Penalties	751.86		-		-		-		-	
Special Assessments (for tfr to committed fund)	67,590.00		50,000.00		45,506.09		100,000.00		100,000.00	
Special Assessments (non-project) and Charges	-		250.00		422.50		1,755.00		1,500.00	
TOTAL TAXES		710,078.50		738,219.07		533,379.43		793,234.07		795,864.00
INTERGOVERNMENTAL REVENUE										
Shared Revenue	302,742.78		304,316.00		-		304,335.89		313,523.00	
Expenditure Restraint Program	-		4,248.00		-		4,248.49		-	
Exempt Computer Aid	1,344.44		1,344.00		-		1,344.44		1,344.00	
Personal Property Aid	3,845.06		3,845.00		3,845.06		3,845.06		5,988.00	
Video Service Provider Aid	3,290.20		3,290.00		-		3,290.20		3,290.00	
2% Fire Dues and Hwy Claims	5,967.18		6,000.00		-		6,679.17		6,000.00	
Police Training Aid	-		-		-		-		-	
General Transportation Aid	85,508.12		98,334.00		49,167.16		98,334.00		113,084.00	
Local Road Improvement Program Grant	-		9,873.00		-		9,873.22		-	
Recycling Grant	3,068.67		3,800.00		3,063.51		3,063.51		3,100.00	
Coastal Management Grant	46,380.00		-		-		-		-	
Other Grants, Aids, and Receipts	300.00		-		354.50		1,104.50		300.00	
Payment in Lieu of Taxes	2,357.38		2,500.00		5,767.24		5,767.24		5,000.00	
Police Vest Grant	-		-		-		-		-	
TOTAL INTERGOVERNMENTAL REVENUE		454,803.83		437,550.00		62,197.47		441,885.72		451,629.00
LICENSES AND PERMITS										
Liquor and Malt Beverage Licenses	910.00		950.00		930.00		1,000.00		1,000.00	
Operator's Licenses	710.00		750.00		1,095.00		1,300.00		1,300.00	
Lodging Licenses	860.00		600.00		-		460.00		600.00	
Cigarette Licenses	200.00		200.00		200.00		200.00		200.00	
Direct Sellers Permits	195.00		200.00		190.00		190.00		200.00	
Mobile Home Park License	200.00		200.00		-		200.00		200.00	
Dog Licenses Retained	2,787.53		1,000.00		1,078.52		1,078.52		1,200.00	
Building and Sign Permits	191,113.10		90,000.00		10,144.50		65,000.00		80,000.00	
Cable TV Franchise Fee	12,170.28		13,300.00		6,175.03		13,000.00		13,000.00	

YEAR 2026 BUDGET--REVENUES Village of Cleveland, Wisconsin	2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
LICENSES AND PERMITS (cont'd)										
Plan and Survey Filing Fees	50.00		1,200.00		150.00		250.00		1,000.00	
Land Use and Special Mtg Fees	1,250.00		1,200.00		-		600.00		1,200.00	
Other Licenses and Permits	1.00		5.00		-		-		5.00	
TOTAL LICENSES AND PERMITS		210,446.91		109,605.00		19,963.05		83,278.52		99,905.00
FINES, FORFEITS AND PENALTIES										
Court Penalties and Costs	15,559.86		15,000.00		8,160.15		16,000.00		16,000.00	
Parking Fines	95.00		200.00		50.00		100.00		200.00	
Dog License Penalties	270.00		450.00		270.00		270.00		400.00	
Other Violations	380.00		500.00		35.00		35.00		100.00	
Awards and Damages	-		-		-		-		-	
TOTAL FINES, FORFEITS AND PENALTIES		16,304.86		16,150.00		8,515.15		16,405.00		16,700.00
PUBLIC CHARGES FOR SERVICES										
Clerk-Treasurer Fees	360.00		500.00		171.12		525.00		500.00	
Publication Fees	185.81		200.00		120.00		150.00		200.00	
Police Fees	3.70		50.00		6.00		10.00		50.00	
Work for Individuals	-		-		-		-		-	
Storm Sewer Hookup Fees	250.00		250.00		-		-		250.00	
Weed and Nuisance Control	2,552.88		-		-		400.00		400.00	
Park Reservation Fees	1,450.00		1,000.00		300.00		1,000.00		1,200.00	
VFW Clubhouse Rental Fees	300.00		100.00		-		-		-	
Other Public Charges	-		100.00		-		-		100.00	
Police Services	-		-		-		-		-	
TOTAL PUBLIC CHARGES		5,102.39		2,200.00		597.12		2,085.00		2,700.00
MISCELLANEOUS REVENUES										
Interest on General Fund Investments	60,345.44		40,000.00		20,091.52		40,200.00		40,000.00	
Interest on Special Asmts and Charges	9,388.03		8,000.00		-		9,000.00		20,000.00	
Sale of Equipment or Property	25,967.00		20,000.00		263.50		263.50		20,000.00	
Insurance Recoveries/Restitution	-		-		-		-		-	
Private Donations and Contributions	6,000.00		6,500.00		9,500.00		24,500.00		22,500.00	
Insurance Dividends	1,802.40		1,500.00		-		1,563.00		1,500.00	
Personal Property Tax Chargebacks	-		-		-		-		-	
Refund of Expenditures	230.00		-		-		-		-	
Miscellaneous Income	200.31		2,050.00		-		2,684.00		2,100.00	
TOTAL MISCELLANEOUS REVENUE		103,933.18		78,050.00		29,855.02		78,210.50		106,100.00
SUBTOTAL REVENUES		1,500,669.67		1,381,774.07		654,507.24		1,415,098.81		1,472,898.00

YEAR 2026 BUDGET--REVENUES Village of Cleveland, Wisconsin	2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
OTHER FINANCING SOURCES										
Water Utility Payment on Advance	13,354.32		6,677.00		6,677.16		6,677.16		6,677.00	
TOTAL UTILITY CONTRIBUTIONS		13,354.32		6,677.00		6,677.16		6,677.16		6,677.00
Draws from Restricted and Committed Funds	-		25,000.00		-		-		-	
Other Contributions (i.e. Unassigned Cash)	-		4,500.00		-		-		80,000.00	
TOTAL OTHER SOURCES		-		29,500.00		-		-		80,000.00
SUBTOTAL OTHER FINANCING SOURCES		13,354.32		36,177.00		6,677.16		6,677.16		86,677.00
TOTAL REVENUES & OTHER SOURCES		1,514,023.99		1,417,951.07		661,184.40		1,421,775.97		1,559,575.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
GENERAL GOVERNMENT											
51100	VILLAGE BOARD										
	Wages	9,067.56		22,000.00		4,800.06		19,350.00		20,000.00	
	Social Security and Medicare	797.52		1,683.00		640.30		1,481.00		1,530.00	
	Training	218.67		800.00		391.00		367.35		800.00	
	Publications, Subscriptions, and Dues	452.76		1,000.00		958.20		975.52		1,000.00	
	Software as a Service	-		-		533.40		1,066.80		1,100.00	
	Travel and Mileage	53.60		1,000.00		-		150.00		1,000.00	
	Other Supplies and Expenses	538.94		300.00		254.72		1,300.00		2,000.00	
	Printing and Publishing	191.53		600.00		141.40		425.00		500.00	
	Less: 50% of Vlg Bd Expense	-		(13,692.00)		(3,859.54)		(10,046.00)		(13,965.00)	
	TOTAL VILLAGE BOARD		11,320.58		13,691.00		3,859.54		15,069.67		13,965.00
51200	JUDICIAL										
	Judicial Wages	2,400.06		2,400.00		1,200.03		2,400.00		1,200.00	
	Clerical Wages	10,452.00		20,800.00		11,500.00		21,900.00		9,400.00	
	Social Security and Medicare	983.17		1,800.00		971.55		1,900.00		900.00	
	Retirement	721.20		1,446.00		-		1,511.00		-	
	Training	840.00		1,300.00		800.00		800.00		-	
	Contracted Services	-		-		-		-		13,000.00	
	Office Supplies	188.87		200.00		-		50.00		-	
	Postage	36.18		50.00		-		50.00		-	
	Publications, Subscriptions, and Dues	191.10		350.00		55.00		151.50		55.00	
	Travel and Mileage	277.74		1,000.00		-		368.20		420.00	
	Software Support	1,200.00		1,200.00		1,200.00		1,200.00		1,200.00	
	Other Supplies and Expenses	190.25		500.00		100.20		250.00		-	
	Public Officials' Bond	189.34		200.00		-		-		200.00	
	TOTAL JUDICIAL		17,669.91		31,246.00		15,826.78		30,580.70		26,375.00
51300	LEGAL COUNSEL										
	Professional Services - General	14,626.50		20,000.00		4,309.50		10,000.00		20,000.00	
	Professional Services - Police	1,253.00		7,000.00		2,922.10		3,500.00		7,000.00	
	Recodification / Republication	-		-		-		-		-	
	TOTAL LEGAL COUNSEL		15,879.50		27,000.00		7,231.60		13,500.00		27,000.00
51420	CLERK'S OFFICE										
	Wages, inc. Meeting Pay	45,003.58		39,389.00		13,526.64		17,487.00		50,818.00	
	Social Security and Medicare	3,212.97		3,013.00		1,045.53		1,338.00		3,888.00	
	Retirement	3,085.45		2,738.00		940.00		1,207.00		3,659.00	
	Health Insurance	13,964.88		32,149.00		2,971.53		7,500.00		22,256.00	
	Life/Disability Insurance	316.37		280.00		93.38		200.00		400.00	
	Training	1,408.68		2,500.00		831.66		1,500.00		2,500.00	
	Recruitment and Employee Medical	80.00		200.00		-		-		300.00	
	Telephone and Wi-Fi Devices	-		-		-		-	allocated fm VH	-	allocated fm VH
	Other Contracted Services	2,031.00		5,100.00		1,470.00		3,100.00		4,125.00	
	Office Equipment and Supplies	1,393.76		5,000.00		1,033.44		5,000.00		5,000.00	

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
GENERAL GOVERNMENT (cont'd)											
51420 CLERK'S OFFICE (cont'd)											
	Postage	2,221.19		2,000.00		380.24		2,000.00		3,500.00	
	Internet and Website	-		-		221.00		442.00		450.00	
	Publications, Subscriptions, and Dues	1,575.94		2,000.00		740.06		1,660.00		2,000.00	
	Software as a Service	-		-		357.21		391.20		400.00	
	Travel and Mileage	602.78		5,000.00		32.16		500.00		3,000.00	
	Maintenance Agreements (Copier)	1,457.98		1,000.00		393.05		800.00		1,000.00	
	Software and Software Technical Support	1,483.00		1,750.00		1,457.34		1,457.34		1,600.00	
	Other Supplies and Expense	4,115.67		800.00		277.45		500.00		800.00	
	Printing and Publishing	352.82		500.00		107.06		107.06		400.00	
	Public Officials' Bond	126.22		300.00		-		-		200.00	
	TOTAL CLERK'S OFFICE		82,432.29		103,719.00		25,877.75		45,189.60		106,296.00
51440 ELECTIONS											
	Wages	2,969.77		1,500.00		1,284.76		1,284.76		3,200.00	
	Social Security and Medicare	-		15.00		-		-		-	
	Training	102.85		150.00		-		-		150.00	
	Other Contracted Services	-		-		-		-		-	
	Travel and Mileage	351.75		200.00		21.44		21.44		350.00	
	Equipment Maintenance and Support	435.00		500.00		-		-		500.00	
	Other Supplies and Expenses	386.34		150.00		145.39		145.39		1,000.00	
	Printing and Publishing	428.61		300.00		29.74		50.00		500.00	
	TOTAL ELECTIONS		4,674.32		2,815.00		1,481.33		1,501.59		5,700.00
51510 ACCOUNTING AND AUDITING											
	Professional Services	29,597.00		29,000.00		11,701.40		42,500.00		45,000.00	
	TOTAL ACCOUNTING AND AUDITING		29,597.00		29,000.00		11,701.40		42,500.00		45,000.00
51530 ASSESSMENT OF PROPERTY											
	Board of Review	120.00		270.00		-		90.00		270.00	
	Social Security, Medicare, and Retirement	13.32		21.00		-		7.00		21.00	
	Board of Review Training	155.00		100.00		-		-		100.00	
	Professional Services	9,800.00		9,800.00		8,330.00		9,800.00		12,000.00	
	Other Supplies and Expense	44.98		100.00		-		-		100.00	
	Printing and Publishing	141.94		150.00		-		-		150.00	
	TOTAL ASSESSMENT OF PROPERTY		10,275.24		10,441.00		8,330.00		9,897.00		12,641.00
51600 VILLAGE HALL											
	Professional Services	-		-		5,160.00		20,640.00		20,640.00	
	Telephone	7,497.82		16,000.00		6,347.40	5m/6m	15,234.00		16,000.00	
	Electricity	2,329.45		4,000.00		2,062.34	5mos	4,950.00		5,000.00	
	Heat	820.01		4,200.00		1,221.42	5mos	2,931.00		3,500.00	
	Water and Sewer	509.62		1,000.00		438.57	5mos	1,053.00		1,100.00	
	Repair and Maintenance Services	-		-		1,795.88		3,592.00		3,700.00	
	Building and Grounds	826.54		2,000.00		4,239.58		35,000.00		16,000.00	

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
GENERAL GOVERNMENT (cont'd)											
51600 VILLAGE HALL (cont'd)											
Contracted Services		6,365.69		30,000.00		202.63		2,500.00		3,000.00	
Internet and Website Services		1,622.90		5,000.00		1,384.91		2,600.00		3,500.00	
Subscriptions and Licenses		3,712.17		6,000.00		2,161.80		5,000.00		5,000.00	
Repair and Maintenance Supplies		460.33		2,000.00		149.86		300.00		1,000.00	
Other Supplies and Expense		317.85		1,400.00		99.55		1,250.00		1,400.00	
Less: 50% to Utils (prior year expenses are net amts)		-		(35,800.00)		(10,051.97)		(37,205.00)		(29,600.00)	
TOTAL VILLAGE HALL			24,462.38		35,800.00		15,211.97		57,845.00		50,240.00
51930 INSURANCE											
Worker's Compensation		4,374.12		4,206.00		2,170.26		4,300.00		4,500.00	
Unemployment Compensation		-		-		-		-		-	
Property and Liability		9,280.14		14,500.00		4,683.78		10,000.00		12,000.00	
Health Reimbursement Payments		4,161.93		12,000.00		4,000.00		10,000.00		12,000.00	
TOTAL INSURANCE			17,816.19		30,706.00		10,854.04		24,300.00		28,500.00
TOTAL GENERAL GOVERNMENT			214,127.41		284,418.00		100,374.41		240,383.56		315,717.00
PUBLIC SAFETY											
52100 POLICE DEPARTMENT											
Police Department Wages		51,620.00		97,360.00		33,908.34	13 payrolls	82,000.00		114,616.00	
Social Security and Medicare		3,948.93		7,448.00		2,593.99		6,273.00		8,800.00	
Retirement		7,391.99		1,461.00		4,934.39		1,460.00		11,872.00	
Health Insurance		-		8,470.00		-		-		3,200.00	
Life/Disability Insurance		-		125.00		17.39		35.00		35.00	
Training		303.70		1,000.00		-		-		500.00	
Recruitment and Employee Medical		879.00		500.00		-		-		500.00	
Telephone		2,288.92		2,500.00		960.52		1,900.00		2,500.00	
Contracted Services		3,541.25		4,000.00		-		4,000.00		4,000.00	
Office Supplies		492.82		200.00		-		100.00		200.00	
Postage		19.38		100.00		-		20.00		100.00	
Publications, Subscriptions, and Dues		-		200.00		-		-		100.00	
Software as a Service		-		-		24.00		48.00		50.00	
Public Education Materials		21.09		-		453.72		600.00		500.00	
Travel and Mileage		326.05		250.00		-		-		750.00	
Protective Equipment		-		100.00		-		-		100.00	
Uniform Allowance		1,497.11		1,000.00		136.49		136.49		1,000.00	
Diesel and Gasoline		2,175.92		2,500.00		1,182.40		2,400.00		2,500.00	
Vehicle Maintenance		5,421.30		1,500.00		1,453.23		3,500.00		1,500.00	
Equipment Maintenance		1,208.73		500.00		2,502.40		2,183.00		750.00	
Software and Software Support		5,504.33		6,200.00		3,462.00		4,545.92		6,400.00	
Other Supplies and Expenses		1,166.84		350.00		132.59		200.00		350.00	
TOTAL POLICE DEPARTMENT			87,807.36		135,764.00		51,761.46		109,401.41		160,323.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
PUBLIC SAFETY (cont'd)											
52200	FIRE PROTECTION										
	Fire Protection Contract	78,371.84		80,000.00		79,111.40		79,111.40		80,000.00	
	2% Fire Dues and Highway Claims	5,967.18		6,000.00		-		6,679.17		6,000.00	
	Other Supplies and Expense	-		-		-		-		-	
	TOTAL FIRE PROTECTION		84,339.02	86,000.00		79,111.40		85,790.57		86,000.00	
52300	Ambulance Contracted Services	12,488.00		23,400.00		23,400.00		23,400.00		23,500.00	
	TOTAL AMBULANCE		12,488.00	23,400.00		23,400.00		23,400.00		23,500.00	
52400	BUILDING INSPECTION PROGRAM										
	Wages, inc. Meeting Pay	40,476.35		50,791.00		15,847.37	13 payrolls	41,338.00		28,000.00	
	Social Security and Medicare	3,014.37		3,886.00		1,215.31		3,162.00		2,142.00	
	Retirement	1,805.42		3,530.00		351.08		2,873.00		2,016.00	
	Health Insurance	7,244.14		15,073.00		1,011.98		2,500.00		6,696.00	
	Life/Disability Insurance	164.76		157.00		36.76		153.00		160.00	
	Licensing and Certification	-		60.00		-		245.40		500.00	
	Training	-		400.00		-		-		500.00	
	Telephone	-		-		-		-		-	allocated fm VH
	Software as a Service	-		-		72.00		144.00		150.00	
	Contracted Services	-		750.00		-		-		750.00	
	Travel and Mileage	-		750.00		-		-		500.00	
	Other Supplies and Expenses	178.65		400.00		-		-		400.00	
	TOTAL BUILDING INSPECTIONS		52,883.69	75,797.00		18,534.50		50,415.40		41,814.00	
52900	EMERGENCY GOVERNMENT										
	Wages	-		5,040.00		10,935.91		12,050.00		3,500.00	
	Meeting Pay	-		150.00		-		120.00		150.00	
	Social Security and Medicare	-		399.00		836.60		9.00		279.00	
	Retirement	-		-		1,619.30		1,801.00		421.00	
	Life/Disability Insurance	-		-		2.48		5.00		5.00	
	Training	-		150.00		-		-		350.00	
	Electricity	-		200.00		48.00		48.00		100.00	
	Travel and Mileage	-		100.00		-		25.00		100.00	
	Equipment Maintenance	-		1,000.00		2,221.25		2,221.25		1,000.00	
	Other Supplies and Expenses	-		75.00		-		-		100.00	
	TOTAL EMERGENCY GOVERNMENT		-	7,114.00		15,663.54		16,279.25		6,005.00	
TOTAL PUBLIC SAFETY			237,518.07	328,075.00		188,470.90		285,286.63		317,642.00	
PUBLIC WORKS											
53310	STREET MAINTANANCE										
	Wages (inc. mtg pay and overtime)	65,712.83		46,288.00		33,133.75		43,672.00		33,512.00	
	Social Security and Medicare	4,782.00		3,541.00		2,540.68		3,341.00		2,564.00	
	Retirement	4,539.15		3,322.00		2,308.22		3,035.00		2,413.00	
	Health Insurance	10,950.61		14,290.00		5,735.51		13,765.00		18,528.00	
	Life/Disability Insurance	468.29		268.00		261.40		525.00		540.00	

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
PUBLIC WORKS (cont'd)											
53310 STREET MAINTENANCE (cont'd)											
Medical Services		-		100.00		-		-		100.00	
Training		26.37		1,500.00		-		-		1,500.00	
Recruitment and Employee Medical		-		200.00		-		-		200.00	
Telephone		-		-		-		-		-	
Street Sweeping		-		4,000.00		-		-		4,000.00	
General Engineering		916.43		4,000.00		-		775.00		4,000.00	
Mapping and GIS Software Development		282.00		4,200.00		-		312.00		4,200.00	
Building and Grounds		-		200.00		-		-		200.00	
Ditch Cutting and ROW Maintenance		12,016.35		20,000.00		3,844.93		12,000.00		20,000.00	
General Street Maintenance		267.07		5,000.00		326.32		1,000.00		35,000.00	
Crack and Street Sealing		24,106.00		42,000.00		-		41,039.00		30,000.00	
Contracted Services		300.00		1,000.00		-		-		500.00	
Work for Individuals		-		250.00		-		-		-	
Office Supplies		169.32		100.00		149.01		200.00		100.00	
Postage		-		100.00		-		-		100.00	
Publications, Subscriptions, and Dues		78.25		200.00		100.00		100.00		150.00	
Software as a Service		-		-		24.00		48.00		60.00	
Travel and Mileage		34.84		300.00		-		-		300.00	
Uniform Allowance		-		250.00		-		-		250.00	
Equipment Maintenance		-		500.00		-		-		500.00	
Safety Expense		10.39		250.00		51.49		100.00		250.00	
Other Supplies and Expense		83.68		1,000.00		136.94		400.00		1,000.00	
TOTAL STREET MAINTENANCE			124,743.58		152,859.00		48,612.25		120,312.00		159,967.00
53320 SNOW PLOWING											
Contracted Services		17,532.50		30,000.00		11,467.50		20,000.00		30,000.00	
Other Supplies and Expense		5,494.07		8,000.00		4,074.74		6,100.00		8,000.00	
TOTAL SNOW PLOWING			23,026.57		38,000.00		15,542.24		26,100.00		38,000.00
53350 Street Signs		1,540.36		5,000.00		1,729.73		2,406.50		3,000.00	
TOTAL STREET SIGNS			1,540.36		5,000.00		1,729.73		2,406.50		3,000.00
53370 GARAGE											
Electricity		323.36		900.00		354.40	5mos	851.00		900.00	
Heat		254.83		1,200.00		400.44	5mos	961.00		1,200.00	
Water and Sewer		1,052.79		2,100.00		865.33	5mos	2,077.00		2,100.00	
Building and Grounds		-		200.00		79.99		100.00		200.00	
Contracted Services		443.03		1,000.00		130.26		500.00		1,000.00	
Diesel and Gasoline		2,757.31		4,700.00		1,909.82	5mos	4,584.00		4,700.00	
Repair and Maintenance Supplies		547.48		750.00		1,166.38		1,750.00		1,500.00	
Vehicle Maintenance		543.41		5,000.00		1,722.80		3,500.00		5,000.00	
Safety Expense		-		-		53.76		75.00		100.00	
Other Supplies and Expense		104.49		350.00		357.95		600.00		500.00	
Less: 50% to Utils		-		(8,100.00)		(3,520.57)		(7,499.00)		(8,600.00)	
TOTAL GARAGE			6,026.70		8,100.00		3,520.56		7,499.00		8,600.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
PUBLIC WORKS (cont'd)											
53420	Street Light Electricity	28,868.40		32,120.00		12,135.83	5mos	29,100.00		31,000.00	
	TOTAL STREET LIGHT ELECTRICITY		28,868.40		32,120.00		12,135.83		29,100.00		31,000.00
53440	STORM SEWERS										
	Mapping and GIS Software Development	-		3,500.00		-		-		3,500.00	
	Contracted Services	1,975.00		10,000.00		-		11,550.85		25,000.00	
	Repairs and Maintenance Supplies	52.54		1,500.00		-		2,500.00		1,500.00	
	Other Supplies and Expenses	28.73		250.00		72.50		100.00		250.00	
	TOTAL STORM SEWERS		2,056.27		15,250.00		72.50		14,150.85		30,250.00
53620	Refuse and Garbage Collection Contracted Services	69,241.45		75,000.00		35,294.40		72,000.00		75,000.00	
	Refuse Disposal Fee	2,891.41		500.00		-		-		500.00	
	TOTAL REFUSE AND GARBAGE COLLECTION		72,132.86		75,500.00		35,294.40		72,000.00		75,500.00
53630	RECYCLING										
	Wages (inc. mtg pay)	12,475.53		19,373.00		4,814.60		18,207.00		14,123.00	
	Social Security and Medicare	897.15		1,482.00		412.68		1,393.00		1,080.00	
	Retirement	859.49		1,346.00		335.70		1,265.00		1,017.00	
	Health Insurance	2,666.63				883.87		2,121.00		5,687.00	
	Life/Disability Insurance	90.34		88.00		37.86		73.26		88.00	
	Building and Grounds	-		250.00		-		-		250.00	
	Recycling Collection Services	46,534.58		55,000.00		23,478.30		44,606.52		50,000.00	
	Recycling Disposal Fee	6,755.42		5,000.00		2,423.51		2,743.90		5,000.00	
	Other Contracted Services	-		2,000.00		6,360.00		6,360.00		4,000.00	
	Uniform Allowance	-		-		-		-		250.00	
	Diesel and Gasoline	404.48		350.00		126.06	5mos	280.00		350.00	
	Repair and Maintenance Supplies	204.70		250.00		202.83		300.00		250.00	
	Vehicle Maintenance	199.95		200.00		-		-		200.00	
	Equipment Maintenance	373.32		500.00		39.48		4,000.00		500.00	
	Safety Expense	75.00		450.00		-		250.00		300.00	
	Other Supplies and Expense	524.16		750.00		295.62		550.00		600.00	
	TOTAL RECYCLING		72,060.75		87,039.00		39,410.51		82,149.68		83,695.00
53640	WEED AND NUISANCE CONTROL										
	Other Contracted Services	1,197.50		1,500.00		-		3,200.00		2,500.00	
	Other Supplies and Expense	-		-		-		-		-	
	Printing and Publishing	47.40		50.00		-		47.40		50.00	
	TOTAL WEED AND NUISANCE CONTROL		1,244.90		1,550.00		-		3,247.40		2,550.00
TOTAL PUBLIC WORKS			331,700.39		415,418.00		156,318.02		356,965.43		432,562.00
HEALTH AND HUMAN SERVICES											
54100	Animal Control	-		200.00		-		-		225.00	
TOTAL H & H SERVICES			-		200.00		-		-		225.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL	2025 BUDGET	2025 ACTUAL (01-01 thru 06-30)	2025 PROJECTED (01-01 thru 12-31)	2026 BUDGET
CULTURE, RECREATION AND EDUCATION						
55200	PARKS					
	Wages (inc. mtg pay)	29,425.69	30,071.00	13,626.47	30,891.00	21,555.00
	Social Security and Medicare	2,103.34	2,300.00	1,042.43	2,363.00	1,649.00
	Retirement	2,032.14	2,160.00	947.04	2,147.00	1,552.00
	Health Insurance	6,192.81	11,489.00	2,417.61	5,802.00	8,899.00
	Life/Disability Insurance	213.06	141.00	110.50	221.00	230.00
	Electricity	4,949.05	6,600.00	1,429.21	5,500.00	6,000.00
	Water and Sewer	2,613.22	2,300.00	1,002.38	5,200.00	5,500.00
	General Engineering	-	500.00	-	-	500.00
	Mapping and GIS Software Development	-	-	-	-	-
	Building and Grounds	4,776.04	10,000.00	321.32	7,500.00	15,000.00
	Other Contracted Services	21,797.42	35,300.00	6,623.14	27,520.00	35,000.00
	Internet and Website	1,326.00	1,400.00	663.00	1,326.00	1,400.00
	Travel and Mileage	11.79	-	-	-	-
	Diesel and Gasoline	87.35	1,040.00	-	1,000.00	1,000.00
	Repairs and Maintenance Supplies	2,383.23	2,000.00	452.64	600.00	2,000.00
	Vehicle Maintenance	157.05	1,000.00	-	-	1,000.00
	Equipment Maintenance	-	-	-	-	500.00
	Safety Expense	20.78	250.00	-	-	250.00
	Other Supplies and Expense	1,203.63	1,200.00	264.84	1,000.00	1,200.00
	TOTAL PARKS	79,292.60	107,751.00	28,900.58	91,070.00	103,235.00
55250	VFW CLUBHOUSE					
	Electricity	384.04	600.00	209.63	400.00	400.00
	Heat	665.46	900.00	478.28	900.00	800.00
	Water and Sewer	921.92	1,000.00	399.38	800.00	800.00
	Building and Grounds	113.94	500.00	260.53	1,750.00	2,500.00
	Contracted Services	1,679.30	2,000.00	-	-	500.00
	Repairs and Maintenance Supplies	9.44	50.00	9.69	9.69	50.00
	Other Supplies and Expense	857.99	100.00	-	-	100.00
	TOTAL VFW CLUBHOUSE	4,632.09	5,150.00	1,357.51	3,859.69	5,150.00
55400	STREET DECORATIONS					
	Street Décor Electricity	820.00	1,025.00	-	1,680.00	1,680.00
	Street Décor Contracted Services	-	1,000.00	-	-	-
	Street Décor Repairs and Maintenance Supplies	-	300.00	-	41.01	300.00
	Street Décor Other Supplies and Expense	1,936.01	3,000.00	-	8,200.00	3,000.00
	TOTAL XMAS LIGHTING	2,756.01	5,325.00	-	9,921.01	4,980.00
TOTAL CULTURE, REC. AND EDUCATION		86,680.70	118,226.00	30,258.09	104,850.70	113,365.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
CONSERVATION AND DEVELOPMENT											
56100	FORESTRY										
	Wages	2,857.51		17,236.00		2,618.33		18,053.00		14,196.00	
	Social Security and Medicare	209.11		1,319.00		200.31		1,381.00		1,086.00	
	Retirement	197.17		1,251.00		181.97		1,255.00		1,022.00	
	Health Insurance	270.60		4,737.00		276.85		3,258.38		5,405.00	
	Life/Disability Insurance	21.73		82.00		21.14		51.00		60.00	
	Training	-		500.00		-		-		500.00	
	Mapping and GIS Software Development	-		1,800.00		-		-		1,800.00	
	Contracted Services	13,281.00		15,000.00		-		1,340.00		15,000.00	
	Travel and Mileage	-		500.00		-		-		500.00	
	Other Supplies and Expense	50.08		1,000.00		13.03		300.00		1,000.00	
	TOTAL FORESTRY		16,887.20		43,425.00		3,311.63		25,638.38		40,569.00
56300	PLANNING AND ZONING										
	Planning and Zoning Wages	-		-		-		-		9,902.00	
	Plan Commission Wages	2,130.00		2,500.00		-		2,500.00		2,500.00	
	Social Security and Medicare	208.86		191.00		-		191.00		949.00	
	Retirement	26.91		25.00		-		23.00		713.00	
	Health Insurance	-		-		-		-		3,548.00	
	Life/Disability Insurance	-		-		-		-		15.00	
	Training	180.00		600.00		-		180.00		600.00	
	General Engineering	-		2,000.00		-		1,340.00		2,000.00	
	Mapping and GIS Software Development	-		1,750.00		-		-		1,750.00	
	Contracted Services	-		23,000.00		-		-		30,000.00	
	Subscriptions and Licenses (was Tech Support Agrmts)	-		1,000.00		-		312.00		500.00	
	Publications and Dues	552.00		600.00		-		552.00		600.00	
	Software as a Service	-		-		96.00		200.00		200.00	
	Travel and Mileage	10.72		750.00		-		-		500.00	
	Other Supplies and Expense	23.71		50.00		15.75		30.00		50.00	
	Printing and Publishing	-		300.00		-		-		300.00	
	TOTAL PLANNING AND ZONING		3,132.20		32,766.00		111.75		5,328.00		54,127.00
56305	BOARD OF APPEALS										
	Wages	-		420.00		-		-		420.00	
	Social Security, Medicare, Retirement	-		37.00		-		-		37.00	
	Training	-		60.00		-		-		60.00	
	Postage	-		10.00		-		-		10.00	
	Publications, Subscriptions and Dues	-		-		-		-		-	
	Travel and Mileage	-		250.00		-		-		250.00	
	Other Supplies and Expense	-		32.00		-		-		32.00	
	Printing and Publishing	-		40.00		-		-		40.00	
	TOTAL BOARD OF APPEALS		-		849.00		-		-		849.00

YEAR 2026 BUDGET--EXPENDITURES Village of Cleveland, Wisconsin		2024 ACTUAL		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
CONSERVATION AND DEVELOPMENT (cont'd)											
56310 ADVERTISING AND PROMOTION											
Electricity		282.91		340.00		163.30	5mos	360.00		360.00	
Other Contracted Services		-		3,000.00		521.05		3,200.00		3,400.00	
Other Supplies and Expense		3,270.60		250.00		-		-		250.00	
TOTAL ADVERTISING AND PROMOTION			3,553.51		3,590.00		684.35		3,560.00		4,010.00
56700 ECONOMIC DEVELOPMENT											
Training		-		700.00		-		-		700.00	
Professional Services		-		2,000.00		-		3,158.00		2,000.00	
Contracted Services		9,392.38		7,000.00		3,778.00		5,600.00		7,000.00	
Publications, Subscriptions and Dues		350.00		500.00		350.00		350.00		500.00	
Travel and Mileage		28.54		1,000.00		-		-		1,000.00	
Wayfinding Signs		-		-		-		-		-	
Other Supplies and Expense		10.45		100.00		-		-		100.00	
TOTAL ECONOMIC DEVELOPMENT			9,781.37		11,300.00		4,128.00		9,108.00		11,300.00
TOTAL CONSERVATION & DEVELOPMENT			33,354.28		91,930.00		8,235.73		43,634.38		110,855.00
TOTAL EXPENDITURES			903,380.85		1,238,267.00		483,657.15		1,031,120.70		1,290,366.00
CAPITAL PURCHASES											
CAPITAL INVESTMENTS											
57120 General Administration		-		17,500.00		-		16,531.00		10,000.00	
57130 Financial Administration		-		-		-		-		-	
57140 General Public Building		-		-		-		-		-	
57210 Police Department and Emergency Govt		2,880.00		-		-		-		-	
57350 Transportation		-		3,000.00		-		-		3,000.00	
57435 Recycling		-		9,000.00		8,433.28		8,433.28		80,000.00	
57600 Parks		-		-		-		-		15,000.00	
57660 Holiday and Street Decorations		-		-		-		-		-	
57750 Forestry		-		-		-		-		-	
TOTAL CAPITAL INVESTMENTS			2,880.00		29,500.00		8,433.28		24,964.28		108,000.00
TOTAL EXPENDITURES with CAPITAL INVESTMENTS			906,260.85		1,267,767.00		492,090.43		1,056,084.98		1,398,366.00
Contribution to Capital Projects Fund		-		-		-		-		-	
Contribution to Debt Service Fund		100,373.00		138,919.69		138,919.69		138,919.69		152,040.00	
Contribution to Tax Incremental District No. 2		19,193.00		90,976.00		5,264.07		15,800.00		95,500.00	
Contribution to Committed Funds		300.00		65,873.00		45,506.09		110,248.49		106,000.00	
TOTAL CONTRIBUTIONS			119,866.00		295,768.69		189,689.85		264,968.18		353,540.00
TOTAL EXPENDITURES, CAP & CONTRIB			1,026,126.85		1,563,535.69		681,780.28		1,321,053.16		1,751,906.00

YEAR 2026 BUDGET--TID NO. 2 Village of Cleveland, Wisconsin	2024 ACTUAL (Adjusted fm Fin Stmt)		2025 BUDGET		2025 ACTUAL (01-01 thru 06-30)		2025 PROJECTED (01-01 thru 12-31)		2026 BUDGET	
REVENUES										
Tax Increment	-		-		-		-		500.00	
State Aids	-		-		-		-		-	
Interest on Investments	-		-		-		-		-	
Draws from Committed Funds	87,854.00		87,854.00		-		-		-	
General Fund Contributions	19,193.00		-		5,264.07		15,800.00		95,500.00	
Other Contributions	-		-		-		-		-	
TOTAL FINANCING SOURCES		107,047.00		87,854.00		5,264.07		15,800.00		96,000.00
EXPENSES										
Legal Counsel -TID	242.00		5,000.00		1,067.00		1,500.00		5,000.00	
Professional Services - Accounting/Auditing	-		2,000.00		-		1,500.00		2,000.00	
Professional Services - Financial Counsel	17,000.00		13,000.00		-		-		15,000.00	
Professional Services - Engineering/Planning	2,928.00		30,000.00		-		500.00		30,000.00	
Other Contracted Services	-		2,000.00		-		2,000.00		3,000.00	
Grants and Incentives	-		-		-		-		-	
Administration	-		35,354.00		4,017.07		10,000.00		10,000.00	
Other Supplies and Expenses	1,030.00		500.00		180.00		300.00		1,000.00	
TOTAL ADMINISTRATION		21,200.00		87,854.00		5,264.07		15,800.00		66,000.00
CAPITAL OUTLAY										
Land Purchase	85,847.00		-		-		-		-	
Land Development	-		-		-		-		-	
Other Capital Expenses	-		-		-		-		30,000.00	
TOTAL CAPITAL OUTLAY		85,847.00		-		-		-		30,000.00
DEBT SERVICE										
Principal	-		-		-		-		-	
Interest	-		-		-		-		-	
Debt Service Fees	-		-		-		-		-	
TOTAL DEBT SERVICE		-		-		-		-		-
TOTAL EXPENDITURES, CAP OUTLAYS, AND DEBT SRVC		107,047.00		87,854.00		5,264.07		15,800.00		96,000.00

Village of Cleveland, Wisconsin
YEAR 2026 BUDGET
UNASSIGNED FUND COMMITMENTS
11/11/2025

UNASSIGNED FUND BALANCE, 12/31/24		\$ 940,877
Less: Negative Governmental Fund Balances, 12/31/24		
TIF District No. 2	\$ (118,146)	
Capital Projects	<u>\$ (58,303)</u>	
Subtotal		<u>\$ (176,449)</u>
UNASSIGNED FUND BALANCE, 01/01/25		\$ 764,428
<i>Add: Capital Project Fund Reimbursement</i>		<i>\$ 58,303</i>
<i>Less: Off-Budget 2025 Withdrawals and Commitments</i>		
Loan payments: 2023 Street Projects	\$ (58,827)	
Loan payments: 2024 Dairyland Shelter Project	\$ (50,000)	
Encumbrance: Tractor and Attachments	<u>\$ (80,000)</u>	
Subtotal		<u>\$ (188,827)</u>
<i>Less: Suggested Commitments</i>		
Park Improvements Committed Fund	\$ (142,573)	
Street Maintenance Committed Fund	<u>\$ (50,000)</u>	
Subtotal		<u>\$ (192,573)</u>
REMAINING UNASSIGNED FUNDS, 11/11/25		\$ 441,331
Less: Cash Balance Encumbered for 2026 General Fund Budget		<u>\$ (191,331)</u>
PROJECTED UNASSIGNED FUND BALANCE, 12/31/25		<u>\$ 250,000</u>
MINIMUM OPERATING THRESHOLD (3 MO AVG EXPENDITURES)		<u>\$ 250,000</u>

Village of Cleveland, Wisconsin
YEAR 2026 BUDGET
GOVERNMENTAL COMMITTED FUNDS
11/11/2025

GOVERNMENTAL COMMITTED FUNDS	09/30/25 Balance	Proposed Change	12/31/2025
Park Improvements	\$ 26,114	\$ 142,573	\$ 168,687
Debt Service	\$ 8,043	\$ -	\$ 8,043
Water Quality (Advance to Utilities)*	\$ 247,955	\$ -	\$ 247,955
Bond Proceeds	\$ -	\$ -	\$ -
Public Building and Grounds	\$ 63,715	\$ -	\$ 63,715
Crime Prevention Fund	\$ 2,130	\$ -	\$ 2,130
HRA Reimbursement	\$ 6,981	\$ -	\$ 6,981
Recodification	\$ -	\$ -	\$ -
Revaluation	\$ 45,655	\$ -	\$ 45,655
GASB Compliance	\$ 5,107	\$ -	\$ 5,107
Street Décor	\$ 10,301	\$ -	\$ 10,301
Technology Not Yet Known	\$ 22,757	\$ -	\$ 22,757
Street Maintenance	\$ -	\$ 50,000	\$ 50,000
TOTAL GOVT'L COMMITTED FUNDS	\$ 438,757	\$ 192,573	\$ 631,330

* previously Rainy Day Committed Fund

Village of Cleveland, Wisconsin
YEAR 2026 BUDGET
GENERAL OBLIGATION DEBT
11/11/2025

		12/31/2025					12/31/2026				
		Balances 12/31/2024	New Loans	Principal	Balances 12/31/2025	Interest	Balances 12/31/2025	New Loans	Principal	Balances 12/31/2026	Interest
2020 Notes - V	75.155%	574,940.25	-	101,459.63	473,480.62	11,442.39	473,481.00	-	82,670.81	390,810.50	8,680.43
2020 Notes - W	6.211%	47,517.05	-	8,385.09	39,131.96	945.65	39,132.20	-	6,832.30	32,300.10	717.39
2020 Notes - S	18.634%	142,542.70	-	25,155.28	117,387.42	2,836.95	117,386.80	-	20,496.89	96,889.40	2,152.17
2022 Bonds - V	68.000%	1,610,000.00	-	65,471.31	1,544,528.69	64,661.11	1,548,800.00	-	72,745.90	1,480,800.00	62,587.86
2022 Bonds - W	32.000%	590,000.00	-	24,528.69	565,471.31	24,225.15	561,200.00	-	27,254.10	529,200.00	23,448.41
2023 CSB Note - V	Schedule	-	58,302.54	58,302.54	-	524.00	-	-	-	-	-
2024 CSB Loan - V	Schedule	-	139,888.87	98,120.30	41,768.57	2,435.70	41,768.57	-	-	29,534.37	-
Outstanding Principal Balance		2,965,000.00	198,191.41	381,422.84	<u>2,781,768.57</u>	107,070.95	2,781,768.57	-	210,000.00	<u>2,559,534.37</u>	97,586.26

2025 Equalized Value: \$157,996,800
2025 Debt Limit: \$7,899,840
Percent of Debt Limit 12/31/25: 35%
V = Village, S = Sewer Utility, W = Water Utility