

Town of Cleveland

Jackson County, Wisconsin

2025 Annual Financial Report

For the period beginning January 1, 2025 and ending December 31, 2025

Long-Term Obligation Debt

Highway Debt

Principal Outstanding January 1, 2025	\$	81,388	
Principal Incurred in 2025	\$	-	
Principal Retired or Paid in 2025	\$	57,154	
Principal Outstanding December 31, 2025 ⁽¹⁾	\$		24,234

Tax Roll Reconciliation

Taxes, Credits, and Settlements Received

Tax Collections		\$	707,888
	<i>Tax Collections January 2025 ⁽²⁾</i>	\$	383,005
	<i>Advance Tax Collections from December 2024 ⁽³⁾</i>	\$	324,883
Dog License Collections during year		\$	255
August Settlement from County Plus other County Settlements		\$	58,877
	<i>Lottery Credit Received in April</i>	\$	5,339
	<i>August Settlement from County</i>	\$	53,538
Delinquent/Postponed Personal Property Tax		\$	-
Total Collections		\$	767,020

Tax Settlements Paid to Others

Tax collections and credits paid to county (includes state portion)		\$	237,422
Dog licenses paid to county during year		\$	255
Tax collections and credits paid to schools		\$	314,404
	<i>Osseo Fairchild School District</i>	\$	265,207
	<i>Alma Center School District</i>	\$	49,197
Tax collections and credits paid to technical colleges		\$	29,130
Total Tax Settlements Paid to Others		\$	581,211

Taxes

Local Share of Property Taxes (Town Tax Levy)	\$	163,225
Private forest crop/managed forest land tax	\$	22,584
Total Taxes	\$	185,809

REVENUES

Intergovernmental Revenues		
State Shared Revenues	\$	77,486
Fire Insurance Tax (2% Fire Dues)	\$	2,309
General Transportation Aid	\$	164,217
Local road improvement program	\$	29,904
In lieu of taxes on state conservation lands (sec. 70.113 April PILT)	\$	1,062
Forest cropland/MFL/county forest revenue	\$	640
<i>Total amount received</i>	<i>\$</i>	<i>800</i>
<i>Less amount paid to county</i>	<i>\$</i>	<i>160</i>
PILT on state conservation lands (sec. 70.114 January PILT)	\$	1,115
<i>Total amount received</i>	<i>\$</i>	<i>7,233</i>
<i>Less amount paid to other governments</i>	<i>\$</i>	<i>6,118</i>
Other State Payments	\$	-
Total Intergovernmental Revenues	\$	276,733
Licenses and Permits		
Business and occupational licenses	\$	3,192
Building permits and inspection fees	\$	440
Other regulatory permits and fees	\$	15
<i>Operator Permit - ATV Club</i>	<i>\$</i>	<i>15</i>
Total Licenses and Permits	\$	3,647
Public Charges for Services		
General government (include garnishment and filing fees)	\$	-
Fire protection fees (fire signs)	\$	180
Highway and Street Maintenance and Construction	\$	-
Solid Waste Disposal	\$	320
Cemetery ⁽⁴⁾	\$	50,000
Total Public Charges For Services	\$	50,500
Other Financing Sources		
Proceeds From Long-Term Debt	\$	-
Total Proceeds From Long-Term Debt	\$	-
Miscellaneous Revenues		
Interest income	\$	3,818
Rent	\$	200
Co-Op Dividends	\$	334
Breaker rock / gravel purchased from township	\$	500
DOR withholding tax refund (overpaid payroll taxes)	\$	2,199
Donation from Orville Olsen - undesignated funds	\$	50,000
Total Miscellaneous Revenues	\$	57,051
TOTAL REVENUES	\$	573,740

EXPENSES

General Government		
Legislative (board)	\$	15,833
Legal	\$	-
General administration (include clerk and election)	\$	12,939
Financial administration (include treasurer and assessor)	\$	11,869
General buildings and plant (include halls)	\$	10,771
Other insurance (general liability for non-maintenance)	\$	2,658
Total Legislative	\$	54,070
Public Safety		
Law enforcement	\$	15,449
Fire protection	\$	28,000
Total Public Safety	\$	43,449
Public Works		
Administration for highways and streets (insurances for maintenance)	\$	3,545
Highway and Street Maintenance and Construction	\$	252,477
<i>Equipment, Supplies, & Highway Facilities</i>	\$	62,668
<i>Gasoline/Diesel</i>	\$	8,881
<i>Highway & Street Maintenance</i>	\$	123,430
<i>Highway Wages</i>	\$	31,923
<i>Salt/Sand</i>	\$	20,507
<i>Shop Utilities</i>	\$	5,068
Other local governments (highway, street maintenance, etc)	\$	920
Solid Waste Disposal	\$	11,231
Total Public Works	\$	268,173
Health and Human Services		
Cemetery	\$	1,826
Total Health and Human Services	\$	1,826
Debt Service		
Principal on Long-term Debt	\$	57,154
Interest and Fiscal Charges	\$	1,325
Total Debt Service	\$	58,479
TOTAL EXPENSES	\$	425,997

2025 Fiscal Year Summary

2025 Revenue/Expense Summary

Cash on Hand January 1, 2025		\$	520,514
TOTAL REVENUES		\$	573,740
Other revenue/rounding adjustments		\$	29,178
	<i>Prior-Year Tax Carryforward Correction</i>	\$	29,178.00
Advance tax collections held at end of year		\$	253,982
Payroll deductions payable at end of year		\$	41
		\$	1,377,455
Cash on Hand December 31, 2024		\$	592,786
TOTAL EXPENSES		\$	425,997
Other expenditures/rounding adjustments		\$	4,611
	<i>MTS and Prior-Year Reconciliation Adjustment</i>	\$	3,052.00
	<i>MTS and Prior-Year Reconciliation Adjustment (Misc Rev)</i>	\$	1,559.00
Advance Tax Collections held at beginning of the year		\$	354,061
		\$	1,377,455

Account Balances, December 31, 2025

General Checking Account	\$	57,134
Cemetery Savings	\$	12,994
Tax Account	\$	522,658
Total Cash on Hand December 31, 2024	\$	592,786

Fund Balances and Payables Held, December 31, 2025

Cemetery Sign Fund	\$	10,000
Capital Fund	\$	-
Funds Designated for Cemetery Revenue (will move to CD in 2026)	\$	50,000
2026 Advance Tax Collections held on December 31, 2025	\$	253,982
December 31, 2025 Outstanding Checks	\$	41
Undedicated Cash on Hand December 31st, 2025	\$	278,763

2025 Town of Cleveland Town Board as of December 31, 2025

Town Chair - Nicholas D'Huyvetter
 Supervisor 1 - Adam Norgaard
 Supervisor 2 - Jimmy Michalec
 Clerk - Djuana Haakenson
 Treasurer - Colleen Hoover

NOTES:

- (1) Principal Outstanding January 1, 2025 was corrected from \$82,194 as reported in 2024. Confirmed with bank statement
- (2) Different from what was reported to DOR in Form CT due to inability to override online. Explanation submitted to DOR
- (3) Carryforward balance was overstated from previous Form CT (included outstanding checks). Explanation submitted to DOR
- (4) Donation from Orville Olsen - designated to cemetery revenue per his request