VILLAGE OF MOUNT HOREB
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FINANCE AND PERSONNEL COMMITTEE AGENDA-BUDGET PLANNING
Wednesday, October 4, 2023 at 4:00 PM

Municipal Building Board Room
138 E. Main Street
Mount Horeb, WI

1) Call to order
    a. Roll Call
2) Agenda Items
    a. Consideration of September 6, 2023 and September 27, 2023 Meeting Minutes
    b. Review 2024 Draft Budget - Department Head Presentations
    c. Review ARPA Fund Balances and Consider Funding Requests
3) Future agenda items
4) Meeting adjournment.

UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. FOR INFORMATION OR TO REQUEST THIS SERVICE, CONTACT ALYSSA GAFFNEY, CLERK, AT 138 E MAIN STREET, MOUNT HOREB, WI (608) 437-9404.

VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
WEDNESDAY, SEPTEMBER 6, 2023

The Finance/Personnel Committee met in regular session in-person on the date stated above.

Call to Order/Roll Call: Chair Scott called the meeting to order at 5:30pm. Present were Committee members Halverson, Jones, and Fendrick. Hoffman was absent. Also present were Administrator Owen, Finance Director/Treasurer Denise Schwenn and Village Clerk Gaffney.

Scott welcomed Schwenn to her new position.

Consider July 5, 2023 minutes: Fendrick moved, Halverson seconded to approve the minutes. Motion carried by voice vote.

Personnel Report: Murleau presented her Personnel update.

Library budget presentation and discussion: Library Director Jessica Gretzinger presented her budget proposal regarding wage adjustments, and fielded questions from the committee.

Request for ARPA funding for fobs and doors for the Recreation Department: Recreation Director Jill Dudley was present to field questions from the committee. Halverson moved, Jones seconded to approve the request. Motion carried by unanimous voice vote.

Future agenda items: Budget meetings, tax insert, Administrator review process

Adjourn: With no further business before the committee, Jones moved, Fendrick seconded to adjourn the meeting at 6:13pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk

VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
SEPTEMBER 27, 2023

The Finance/Personnel Committee met in special session in-person on the above date.

Call to Order/Roll Call: Chair Scott called the meeting to order at 5:00pm. Present were Committee members Hoffman, Halverson, Fendrick, and Jones. Also present were Administrator Owen, Treasurer/Finance Director Schwenn, and Village Clerk Gaffney.

Review 2024 Draft Budget: Owen gave a high-level overview of the first draft of the budget. He and Schwenn fielded questions from the committee.

Review ARPA draft requests: The list of ARPA funds requests was discussed.

Review upcoming meeting dates and times: The committee reviewed the timeline of upcoming meeting times.

Future agenda items: PILOT process, budget

Meeting Adjournment: There being no further business before the Committee, Fendrick moved, Jones seconded to adjourn the meeting at 5:36pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk

Village of Mount Horeb
2024 Budget File Index

Village of Mount Horeb
Department Head Presentations: October 4, 2023
2024 Budget

			Page 1-3		Excludes Wages & Benefits			
Department Head	**Department**	**Page**	**2024 Capital Budget (Net)**	**2024 Major Capital Items (>$45K)**	**2024 Budgeted Expenses**	**2023 Projected Expenses**	**% Change**	**Notes**
Lynn Forshaug	SW Dane Outreach	4-5	-	N/A	211,431	193,348	9%	
Jessica Gretzinger	Library	6-7	13,000	N/A	822,497	768,683	7%	
Jeff Gorman	Public Services	8-13	1,380,000	$637K Street project (Debt), $400K crack fill & sealcoat, $65K Vehicle replacement, $45K JD mower/snowlower/broom replacement	1,118,978	1,040,508	8%	Includes Capital Requests for PS, PRF
Jill Dudley	Recreation	14-15	-	N/A	126,100	129,604	-3%	
	Swimming Pool	16	included in PS	N/A	144,435	129,891	11%	
Jordy Schmitz	Electric Utility	17-18	2,987,800	$1.25M New substation/improvements (Debt), $300K Downtown substation maintenance, $80K Tyrol Line Conversion, $1.25M Military Ridge Substation, $75K Wire replacement-3000'/year	7,552,166	6,349,208	19%	
Josh Hyndman	Water Utility	19-20	690,000	$450K Water Main replacement	1,303,572	1,613,154	-19%	
John Klein	Wastewater Utility	21-23	111,407	N/A	2,608,351	2,717,350	-4%	Includes Capital Requests
Doug Vierck	Police	24-31	80,000	$81K Police vehicle with equipment	238,736	234,297	2%	Includes Capital Requests

Village of Mount Horeb / Mount Horeb Utilities
2023-2028 Capital Improvement Plan

	2024			2025			2026			2027		
	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate
VILLAGE												
Administration												
Municipal Building - Security Cameras	9,200		9,200	-		-	-		-	-		-
Municipal Building - tile flooring replacement			-	-		-	-		-	-		-
Administration Total	**9,200**	**-**	**9,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police												
New Police Vehicle with equipment	81,000	8,000	73,000	90,000	8,000	82,000	82,000	8,000	74,000	82,000	10,000	72,000
AED lifecycle replacements (3/year)			-			-	-		-	-		-
Server Upgrade			-			-			-	6,000		6,000
Equipment (computers)	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
K-9 Program	5,000		5,000	5,000		5,000			-			-
Drone			-	-		-	20,000		20,000			-
Taser Upgrade	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986
Police Total	**102,986**	**8,000**	**94,986**	**111,986**	**8,000**	**103,986**	**118,986**	**8,000**	**110,986**	**104,986**	**10,000**	**94,986**
Public Services												
Street Projects	728,000	728,000	-	948,000	948,000	-	753,000	753,000	-	985,000	985,000	-
Crackfill and Seal Coat	363,000		363,000	100,000		100,000	100,000		100,000	100,000		100,000
Lake Street Stormwater Improvements share wDaneCty	50,000	-	50,000			-			-			-
Replace 1998 Pressure Washer	10,000	-	10,000			-			-			-
Replace Shop Garage Overhead Doors	50,000	-	50,000			-			-			-
2014 Chevy Silverado 3500 replacement	85,000	20,000	65,000			-			-			-
2008 ODB Leaf Vac			-	30,000		30,000			-			-
2016 John Deere 1585 mower/snblow/broom	60,000	22,000	38,000			-			-			-
2018 John Deere 1580 Mower			-			-	30,000	3,000	27,000	-	-	-
2015 Ford F250 Pickup (2025)			-	50,000	5,000	45,000			-			-
CORP			-	25,000		25,000			-			-
Community Center - porch reno			-				26,000		26,000	-		-
Community Center - Furnace & A/C replacement	12,000		12,000			-			-			-
Community Center - Rec Entrance/Public Restroom			-	10,000		10,000			-			-
Pool Painting - wading/plunge pools			-			-	12,000		12,000	-		-
Aquatic Center Improvements	7,000		7,000			-			-			-
Waltz Park Baseball/Softball Field Improvements	15,000											
Public Services Total	**1,380,000**	**770,000**	**595,000**	**1,163,000**	**953,000**	**210,000**	**921,000**	**756,000**	**165,000**	**1,085,000**	**985,000**	**100,000**
Recreation (included in Community Center above for Building improvements)												
			-			-			-			-
Recreation Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Library												
Library Exterior projects	12,000		12,000	131,000		131,000	2,000		2,000	1,000		1,000
Library Interior projects	1,000		1,000	1,000		1,000	1,000		1,000	16,000		16,000
Library HVAC (per Jeff G)	-		-	-		-	-		-	-		-
Library Total	**13,000**	**-**	**13,000**	**132,000**	**-**	**132,000**	**3,000**	**-**	**3,000**	**17,000**	**-**	**17,000**
UTILITIES												

	2024 Expense	2024 Other Revenue	2024 Levy/Rate	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate
Electric												
1995 Air Compresser 50%	-		-			-	15,000		15,000			-
2018 Case Skid Steer 75% (2029)			-			-			-			-
2015 Cat Back Hoe 60%			-	100,000		100,000			-			-
#23 2017 60' Bucket Truck (2028)			-			-			-			-
2018 Mini Excavator 50% (Water)			-			-			-	-		-
Work order/GPS mapping Software	18,000		18,000	19,000		19,000	20,000		20,000	21,000		21,000
Downtown Substation work			-			-			-			-
New Electric Substation and North Rd loop	1,250,000		1,250,000			-			-			-
Northeast substation maintenance			-			-			-			-
Downtown substation maintenance	300,000		300,000			-			-			-
Crimp Tool/Rotay Hammer	5,000		5,000			-			-			-
Landscape Rake	9,800		9,800			-			-			-
Tyrol Line Conversion	80,000		80,000			-			-			-
2024 Military Ridge Substation	1,250,000		1,250,000			-			-			-
12S Meter Replacement	-		-	12,000		12,000			-			-
Shed Addition 60%	-		-	60,000		60,000			-			-
3 phase loop for Egenesis	-		-			-			-	85,000		85,000
Wire replacement, 3000'/year	75,000		75,000	82,500		82,500	90,000		90,000	97,500		97,500
Electric Total	**2,987,800**	**-**	**2,987,800**	**273,500**	**-**	**273,500**	**125,000**	**-**	**125,000**	**203,500**	**-**	**203,500**
Water												
2015 Cat Backhoe 40%			-	67,000		67,000			-			-
1995 Air Compressor 50%	-		-			-	15,000		15,000			-
Tower #3 Cleaning	-		-	6,000		6,000			-			-
Tower #6 Clearning	-		-	6,000		6,000			-			-
System Leak Detection	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Main Replacement	450,000		450,000	1,600,000		1,600,000			-			-
Hwy 92 Water Main										1,800,000		1,800,000
Well #5 Inspection (2026)			-			-	85,000		85,000			
Meter Replacements	235,000		235,000	110,000		110,000	110,000		110,000	110,000		110,000
Mini Excavator 50%			-			-			-	30,000		30,000
#28 2016 Chev 1500			-			-	80,000	8,000	72,000			-
Shed Addition 40%	-		-	40,000		40,000			-			-
Water Total	**690,000**	**-**	**690,000**	**1,834,000**	**-**	**1,834,000**	**295,000**	**8,000**	**287,000**	**1,945,000**	**-**	**1,945,000**
Wastewater												
Steward Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)			-	325,000		325,000			-			-
2014 Crane Truck 1 ton Replacement			-			-	95,000	20,000	75,000			-
2016 Ford F150 4x4 Pickup Replacement			-	-	-	-	40,000	5,000	35,000			-
2014 Ford F150 1/2 ton Pickup Replacement	40,000	5,000	35,000			-			-			-
SCADA PC's and Software Upgrade	3,000		3,000			-			-			-
WPCF Server Upgrade and PC	19,000		19,000			-			-			-
Compact Logic PLC 5370 & programming	27,564		27,564	27,564		27,564	13,782		13,782			-
Influent Composit Sampler	8,368		8,368									
Sealcoat Lift Station driveways(Brookwood, ID, Hwy 92)	13,475		13,475									
Arzen Digester Blower Replacement			-			-			-	100,000		100,000

	2024 Expense	2024 Other Revenue	2024 Levy/Rate	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate
Stewart Park East Lift Station Force Main Replacement			-			-			-	-		-
Wastewater Total	**111,407**	**5,000**	**106,407**	**27,564**	**-**	**27,564**	**148,782**	**25,000**	**123,782**	**100,000**	**-**	**100,000**
VILLAGE Total	**1,505,186**	**778,000**	**712,186**	**1,406,986**	**961,000**	**445,986**	**1,042,986**	**764,000**	**278,986**	**1,206,986**	**995,000**	**211,986**
UTILITIES												
Electric	**2,987,800**	**-**	**2,987,800**	**273,500**	**-**	**273,500**	**125,000**	**-**	**125,000**	**203,500**	**-**	**203,500**
Water	**690,000**	**-**	**690,000**	**1,834,000**	**-**	**1,834,000**	**295,000**	**8,000**	**287,000**	**1,945,000**	**-**	**1,945,000**
Wastewater	**111,407**	**5,000**	**106,407**	**27,564**	**-**	**27,564**	**148,782**	**25,000**	**123,782**	**100,000**	**-**	**100,000**
Grand Total	**5,294,393**	**783,000**	**4,496,393**	**3,542,050**	**961,000**	**2,581,050**	**1,611,768**	**797,000**	**814,768**	**3,455,486**	**995,000**	**2,460,486**

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
REVENUES								
230-469100-000	OUTREACH PROGRAM-MISC INCOME	173	372	208	0	678	678	0
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	51,792	51,792	55,331	64,093	32,046	64,093	63,562
230-473610-000	COUNTY GRANTS - NUTRITION PROG	31,840	31,840	33,273	38,979	19,490	38,979	40,879
230-473615-000	COUNTY GRANTS - MACM PROGRAM	2,443	1,725	274	5,000	611	1,223	8,800
230-473618-000	COUNTY GRANTS - CATERED MEALS	16,710	9,642	22,879	26,049	13,495	26,990	15,759
230-473620-000	MUNICIPALITY CONTRIBUTIONS	23,692	26,061	31,303	37,528	18,764	37,527	45,033
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	29,888	32,877	39,453	47,343	33,308	66,616	48,953
230-492200-000	TRANSFER FROM SPEC REV FUNDS	0	15,000	15,000	27,000	0	0	16,000
	TOTAL REVENUES	**156,538**	**169,309**	**197,722**	**245,992**	**118,392**	**236,105**	**238,986**
EXPENDITURES								
	NUTRITION							
230-546200-210	CONTRACTUAL - CATRED MEALS	16,710	9,642	7,591	26,049	5,885	11,771	11,550
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750
230-546200-310	OFFICE SUPPLIES	45	48	0	300	0	0	300
230-546200-315	POSTAGE	440	220	0	500	0	0	515
230-546200-330	MILEAGE REIMBURSEMENT	423	155	166	600	52	105	600
230-546200-335	TRAINING	85	265	0	200	51	103	200
230-546200-340	OPERATING SUPPLIES	2,341	613	1,800	3,000	376	753	3,090
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	328	443	202	300	0	0	309
230-546200-399	PROGRAM EXPENDITURES	323	48	363	350	192	384	350
230-546200-511	UNEMPLOYMENT	0	0	0	0	0	0	0
230-546200-810	EQUIPMENT	0	0	0	0	0	0	0
	TOTAL NUTRITION	**55,214**	**11,433**	**10,121**	**80,523**	**6,557**	**13,115**	**57,437**
	OUTREACH							
230-546300-220	TELEPHONE	899	1,173	1,190	1,200	623	1,247	1,230
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750
230-546300-310	OFFICE SUPPLIES	87	0	148	200	0	0	206
230-546300-315	POSTAGE	440	452	480	500	0	0	515
230-546300-330	MILEAGE REIMBURSEMENT	377	248	231	500	92	185	520
230-546300-335	TRAINING	0	166	9	250	65	131	250
230-546300-340	OPERATING SUPPLIES	4,820	3,937	4,658	5,000	3,116	6,231	5,250
230-546300-399	PROGRAM EXPENDITURES	322	69	759	350	58	116	350
230-546300-511	UNEMPLOYMENT	0	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
230-546300-530	RENT	3,600	3,600	3,600	3,600	1,800	3,600	3,600
230-546300-810	EQUIPMENT	0	0	0	0	0	0	0
	TOTAL OUTREACH	**111,290**	**9,645**	**11,075**	**139,771**	**5,755**	**11,510**	**123,813**
	OTHER FINANCING USES							
230-546400-325	NEWSLETTER EXPENDITURES	0	0	0	0	0	0	0
230-546400-390	FUNDRAISING EXPENDITURES	0	0	0	4,000	0	4,000	0
230-546400-399	EMERGENCY FUND EXPENDITURES	0	0	0	7,000	0	7,000	0
230-546400-900	RETURN-PRIOR YR CO GRANT MEALS	370	0	0	0	0	0	0
230-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	**370**	**0**	**0**	**11,000**	**0**	**11,000**	**0**
	TOTAL EXPENDITURES	**166,874**	**21,078**	**21,196**	**231,294**	**12,312**	**35,624**	**181,250**
	NET REVENUES OVER (UNDER) EXPENDITURES	**(10,336)**	**148,231**	**176,525**	**14,698**	**106,080**	**200,481**	**57,736**
230-342100-000	**FUND BALANCE-BEG. OF YEAR**	102	102	(10,234)	166,291	166,291	166,291	366,773
230-342100-000	**FUND BALANCE-END OF YEAR**	(10,234)	148,333	166,291	180,989	272,371	366,773	424,509

VILLAGE OF MOUNT HOREB								
2024 BUDGET WORKSHEET		3.0%			1.5%		0.0%	10.0%
LIBRARY FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
REVENUES								
240-437200-000	DANE COUNTY LIBRARY AID	185,430	203,683	203,597	203,961	203,967	203,961	225,995
240-437210-000	OTHER COUNTY LIBRARY AID	25,776	27,885	30,427	33,079	33,087	33,079	30,548
240-467100-000	FINES - OVERDUE MATERIALS	3,437	89	4	0	1	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	1,124	1,658	2,056	1,500	951	1,500	1,500
240-467190-000	MEETING ROOM FEES	40	30	135	50	170	50	50
240-467200-000	COPY CHARGES (TAXABLE)	3,162	5,296	5,306	4,800	2,605	4,800	5,000
240-469100-000	MISCELLANEOUS INCOME	2,884	3,586	1,666	2,600	1,366	2,600	2,600
240-469200-000	OTHER REV - CHILDREN PROGRAMS	0	866	1,325	0	900	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	60	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	241	73	258	0	2,519	0	0
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0
240-485000-000	CONTRIBUTIONS-OTHER	1,307	345	2,418	0	37	0	0
240-489100-000	ADDITIONAL REVENUE PRIOR YEARS	0	0	0	0	0	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	491,618	491,618	498,992	506,477	382,408	506,477	557,125
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0
	TOTAL REVENUES	**715,078**	**735,129**	**746,185**	**752,467**	**628,011**	**752,467**	**822,818**
EXPENDITURES								
	OPERATING EXPENDITURES							
240-551100-111	REGULAR WAGES	345,436	346,618	365,787	393,551	176,834	393,551	444,441
240-551100-112	REGULAR WAGES-BLDG MAINT	4,263	3,273	3,607	4,590	2,618	4,590	4,590
240-551100-122	OVERTIME	7	433	0	750	0	750	750
240-551100-131	HEALTH	45,747	47,409	50,664	88,032	27,607	88,032	61,296
240-551100-132	DENTAL	2,253	1,471	1,505	4,320	1,175	4,320	2,952
240-551100-133	LIFE	247	256	297	288	163	288	295
240-551100-134	ICI	0	0	0	0	0	0	0
240-551100-135	RETIREMENT	19,019	18,177	18,533	20,132	9,161	20,132	23,311
240-551100-136	FICA	26,968	27,077	28,661	26,230	13,925	26,230	37,989
240-551100-220	UTILITIES	33,723	38,271	34,590	37,300	17,982	37,300	48,094
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	23,625	38,321	30,893	35,805	16,208	35,805	36,693
240-551100-245	OFFICE MACHINE CONTRACTS	8,789	2,917	2,499	2,575	746	2,575	2,100
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	51,450	52,469	44,578	46,808	46,580	46,808	48,390
240-551100-310	OFFICE SUPPLIES	10,956	9,778	9,999	10,000	5,056	10,000	10,000
240-551100-315	POSTAGE	926	41	491	250	53	250	150
240-551100-320	FEES & DUES	872	931	834	1,031	179	1,031	1,336
240-551100-328	PRINTING & PUBLICATIONS	3,554	3,015	2,687	2,800	915	2,800	2,800
240-551100-335	TRAINING & MILEAGE	2,133	3,051	2,716	4,500	1,523	4,500	3,500

VILLAGE OF MOUNT HOREB								
2024 BUDGET WORKSHEET		3.0%			1.5%		0.0%	10.0%
LIBRARY FUND		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**
240-551100-340	OPERATING SUPPLIES	1,399	3,582	4,486	2,387	1,132	2,387	2,435
240-551100-350	MAINTENANCE SUPPLIES	0	0	0	0	0	0	0
240-551100-390	MISCELLANEOUS EXPENDITURES	1,745	1,646	1,341	1,600	695	1,600	1,632
240-551100-420	TEEN PROGRAMING	404	1,260	699	510	221	510	520
240-551100-421	ENRICHMENT PROGRAMS	2,282	2,285	2,430	2,370	1,038	2,370	2,417
240-551100-422	STORYTIME	1,518	1,772	1,671	1,793	386	1,793	1,828
240-551100-423	SUMMER LIBRARY PROGRAM	2,090	2,248	3,076	2,264	2,360	2,264	2,309
240-551100-424	REFERENCE MATERIALS	3,813	569	534	535	0	535	556
240-551100-425	ADULT MATERIALS	30,997	31,176	29,676	29,300	11,168	29,300	29,300
240-551100-426	BOOKS/PERIODICALS	5,973	4,924	5,869	5,632	4,996	5,632	5,632
240-551100-427	AUDIO	4,942	4,924	2,862	2,250	1,529	2,250	2,250
240-551100-428	VIDEO	10,150	9,919	8,200	6,857	4,551	6,857	6,857
240-551100-429	CHILDRENS MATERIALS	9,613	9,260	8,272	8,200	4,293	8,200	8,200
240-551100-430	TEEN MATERIALS	3,114	3,277	3,665	3,362	1,309	3,362	3,362
240-551100-431	INTERMEDIATE MATERIALS	5,060	4,951	5,767	6,535	3,414	6,535	6,828
240-551100-432	SOFTWARE/TECH.	1,296	3,564	358	1,136	608	1,136	3,392
240-551100-433	DIGITAL MATERIALS	0	0	16,126	6,420	0	6,420	7,722
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0
240-551100-810	EQUIPMENT	5,241	36,131	65,150	7,070	2,895	7,070	7,070
240-551100-820	BUILDING REPAIRS	11,245	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**680,851**	**714,997**	**758,521**	**767,183**	**361,320**	**767,183**	**820,997**
	OTHER FINANCING USES							
240-551110-499	REPLACE/REFUND LOST MATERIALS	**248**	**326**	**781**	**1,500**	**166**	**1,500**	**1,500**
	TOTAL EXPENDITURES	**681,099**	**715,323**	**759,303**	**768,683**	**361,486**	**768,683**	**822,497**
NET REVENUES OVER (UNDER) EXPENDITURES		**2,909**	**19,806**	**(13,118)**	**(16,216)**	**266,525**	**(16,216)**	**321**
240-342100-000	**FUND BALANCE-BEG. OF YEAR**	218,169	221,078	240,883	227,765		227,765	211,549
240-342100-000	**FUND BALANCE-END OF YEAR**	221,078	240,883	227,765	211,549		211,549	211,870

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET
	EXPENDITURES								
PUBLIC SERVICES									
	HIGHWAY & STREET ADMINISTRATION								
100-531000-210	GENERAL VILLAGE ENGINEERING	2,744	1,359	7,462	9,500	5,000	1,495	2,990	5,000
100-531000-249	OFFICE EXPENSES	0	883	1,242	2,238	1,000	935	1,871	1,500
100-531000-335	TRAINING	0	2,574	4,593	3,853	5,500	2,006	4,012	5,500
100-531000-380	TECHNOLOGY EXPENSE	0	700	805	0	500	0	500	500
100-531000-390	UNIFORM EXPENSE	0	3,323	5,424	4,440	4,000	3,277	6,554	5,250
	TOTAL HIGHWAY & STREET ADMIN	**55,636**	**84,397**	**19,525**	**20,031**	**108,170**	**7,713**	**16,761**	**110,996**
	VILLAGE GARAGE								
100-532300-220	UTILITIES	5,796	7,602	6,995	9,064	11,415	6,058	12,115	11,643
100-532300-340	OPERATING SUPPLIES	13,141	12,982	15,943	16,567	15,000	9,069	18,137	16,000
100-532300-360	TOOLS	0	0	0	0	0	0	0	0
100-532300-390	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0
100-532300-810	EQUIPMENT	6,599	4,290	1,589	1,631	6,250	5,484	10,967	6,250
100-532300-820	BUILDING REPAIRS	0	0	0	1,727	500	95	189	500
	TOTAL VILLAGE GARAGE	**46,968**	**42,865**	**24,528**	**28,988**	**57,223**	**20,704**	**41,409**	**54,835**
	STREET MACHINERY								
100-532400-350	MAINTENANCE SUPPLIES	35,910	28,039	39,638	26,933	34,000	14,211	28,422	34,000
100-532400-370	GASOLINE & OIL	34,739	23,255	31,142	43,643	32,000	18,700	32,000	32,000
100-532400-373	TIRES	5,408	2,705	6,708	9,158	6,000	0	0	6,000
100-532400-810	EQUIPMENT	0	0	0	0	0	0	0	0
	TOTAL STREET MACHINERY	**114,166**	**89,980**	**77,488**	**79,734**	**111,354**	**32,911**	**85,422**	**105,161**
	HIGHWAY & STREET MAINTENANCE								
100-533000-230	TRAINING & OTHER CONTRACTUAL	8,229	5,817	4,634	7,086	5,000	1,165	2,330	5,000
100-533000-340	OPERATING SUPPLIES	6,313	11,054	8,194	5,426	8,500	1,313	2,625	8,500
100-533000-390	UNIFORM EXPENSE	4,202	0	0	50	0	0	0	0
	TOTAL HIGHWAY & STREET MAINT	**117,529**	**142,132**	**12,828**	**12,562**	**140,944**	**2,478**	**4,955**	**131,738**
	STREET CLEANING								
100-533300-340	OPERATING SUPPLIES	5,881	7,891	6,530	5,306	8,000	4,683	9,366	24,000
	TOTAL STREET CLEANING	**25,381**	**21,253**	**6,530**	**5,306**	**22,607**	**4,683**	**9,366**	**37,743**
	SNOW & ICE REMOVAL								
100-533400-230	MISCELLANEOUS-CONTRACTUAL	30,583	23,665	21,118	10,565	23,500	33,420	40,000	30,000
100-533400-340	OPERATING SUPPLIES	84,480	56,942	47,005	44,293	70,000	50,124	100,248	70,000
	TOTAL SNOW & ICE REMOVAL	**199,176**	**134,652**	**68,123**	**54,858**	**158,817**	**83,544**	**193,248**	**151,731**
	TRAFFIC CONTROL								

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET
100-533500-230	MISCELLANEOUS-CONTRACTUAL	0	0	0	0	0	0	0	0
100-533500-340	OPERATING SUPPLIES	8,056	8,997	11,565	14,443	9,500	6,030	9,500	9,500
	TOTAL TRAFFIC CONTROL	**16,653**	**12,406**	**11,565**	**14,443**	**20,672**	**6,030**	**9,500**	**21,660**
	STREET LIGHTING								
100-534200-220	CONTRACTUAL SERVICES	**135,061**	**191,843**	**114,235**	**128,135**	**120,000**	**55,562**	**115,000**	**122,400**
	SIDEWALKS								
100-534300-249	MISCELLANEOUS-CONTRACTUAL	11,837	10,627	11,369	1,120	10,000	349	698	12,000
	TOTAL SIDEWALKS	**14,693**	**15,409**	**11,369**	**1,120**	**14,673**	**349**	**698**	**17,651**
	STORMWATER MANAGEMENT								
100-534400-210	ENGINEERING-CONTRACTUAL	1,497	9,852	4,852	0	2,000	0	0	2,000
100-534400-249	MISCELLANEOUS-CONTRACTUAL	2,135	2,010	2,100	2,200	2,500	0	2,420	2,500
100-534400-390	MISCELLANEOUS EXPENDITURES	3,396	3,511	6,535	541	6,250	651	1,302	6,250
	TOTAL STORMWATER MANAGEMENT	**14,342**	**24,975**	**13,487**	**2,741**	**33,089**	**651**	**3,722**	**30,710**
	REFUSE/GARBAGE COLLECTION								
100-536200-290	CONTRACTUAL SERVICES	**271,161**	**278,684**	**287,952**	**298,193**	**355,829**	**159,298**	**318,596**	**350,160**
	RECYCLING, BRUSH & YARD WASTE								
100-536350-249	CONTRACTUAL SERVICES	132,851	139,128	141,016	152,771	147,088	73,799	147,597	**183,080**
100-536350-328	PRINTING & PUBLICATIONS	778	205	108	0	500	0	0	500
100-536350-390	MISCELLANEOUS EXPENDITURES	2,575	1,676	0	1,422	1,000	203	406	1,000
	TOTAL BRUSH & YARD WASTE	**187,838**	**197,268**	**141,124**	**154,192**	**197,772**	**74,002**	**148,003**	**231,979**
	PARKS								
100-552000-220	UTILITIES	34,090	26,545	31,804	35,567	35,000	16,859	33,719	35,700
100-552000-240	REPAIRS & MAINT. CONTRACTUAL	3,960	3,730	5,556	3,674	3,960	1,452	2,905	3,960
100-552000-249	OFFICE EXPENSES	1,368	0	0	0	0	0	0	0
100-552000-335	TRAINING	810	0	0	0	0	0	0	0
100-552000-340	OPERATING SUPPLIES	22,954	17,434	21,647	22,310	25,000	13,285	26,569	25,750
100-552000-360	MOWER & EQUIP. MAINTENANCE	1,109	3,543	7,510	4,453	2,364	1,327	2,654	2,435
100-552000-370	GASOLINE & OIL	7,825	6,659	9,927	13,631	9,000	4,715	9,430	9,270
100-552000-375	VEHICLE MAINTENANCE	1,458	764	1,279	1,076	1,750	324	648	2,000
100-552000-390	UNIFORM EXPENSE	478	0	0	31	0	0	0	0
100-552000-810	EQUIPMENT	2,223	3,284	9,612	0	4,000	1,300	2,600	5,000
100-552000-820	BUILDING REPAIRS	900	1,734	2,915	1,762	2,000	740	1,480	2,000
	TOTAL PARKS	**204,213**	**182,000**	**90,249**	**82,502**	**219,585**	**40,002**	**80,005**	**213,668**
	FORESTRY								
100-561100-240	STUMP REMOVAL	3,762	2,400	2,800	3,200	5,000	2,000	4,000	5,000
100-561100-335	TRAINING	1,036	0	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET
100-561100-340	OPERATING SUPPLIES	2,062	2,181	523	3,347	2,000	81	161	2,060
100-561100-390	REPLACEMENT TREES	5,537	3,973	6,515	8,070	6,000	485	970	6,000
100-561100-810	EQUIPMENT	0	375	656	0	1,000	185	371	1,000
	TOTAL FORESTRY	**78,107**	**69,939**	**10,494**	**14,617**	**66,873**	**2,751**	**5,502**	**67,197**
	TOTAL PUBLIC SERVICES	**1,480,923**	**1,487,803**	**889,497**	**897,423**	**1,627,606**	**490,678**	**1,032,187**	**1,647,629**

VILLAGE OF MOUNT HOREB

Village of Mount Horeb
Public Services Department

138 E Main St
Mount Horeb, WI 53572
Phone (608) 437-3351/Fax (608) 437-3190
www.mounthorebwi.info

2024 CAPITAL BUDGET REQUESTS
PUBLIC WORKS COMMITTEE

STREET PROJECTS

Sunset St.	$60,000
Francis Circle	$110,000
Ida Circle	$90,000
Linda Rd. – Durtschi to Michelle	$280,000
Heather Ct.	$105,000
Alaska Ave. storm sewer replacement	$50,000
	$728,000 (includes 5% increase)

STREET MAINTENANCE **$363,000**

Crack filling, sealcoating and striping Springdale St.	$325,000
Crack filling Lillehammer Ln / Cox Dr.	$15,000
Village (in-house) cold-patching and hot mix repair	$15,000
Crack filling, sealcoating library parking lot, driveway	$8,000

REPLACE 2014 CHEVROLET 1-TON DUMP TRUCK **$85,000**

Replace our 10-year-old 1-ton dump truck. Add tool box behind cab for storage.

LAKE STREET STORMWATER IMPROVEMENTS **$50,000???**

50% Cost share with Dane Co.? Rob Wright and I met with Dane County Parks and Highway Departments on June 26 to discuss stormwater issues at Lake Street, Hwy. JG and Stewart Park. The County plans to repave Hwy JG in 2025 and is looking to work with the Village to improve the stormwater issues coming off Lake Street. We may look at enlarging the sediment trap at the end of Lake Street and changing the discharge from the sediment basin.

MUNICIPAL BUILDING SECURITY CAMERAS **$9200/$4450**

REPLACE 1998 PRESSURE WASHER **$10,000**

The natural gas pressure washer in our shop is 26 years old and should be replaced. I am still waiting on quotes.

REPLACE SHOP GARAGE DOORS **$50,000**

We have six overhead doors and openers at our shop that are over 50 years old. Some have been hit over the years and are bent and do not seal properly on top or on the bottom. The current doors have an approximate R value of 6 at the most. New doors would have an R value of 16 and would save some money on heating costs. I am going to look to see if there are any rebates/incentives from Focus on Energy. If we don't want to tackle all six at one time, we could replace 2/year over three years.

OTHER ITEMS TO CONSIDER:

1. Our salt storage shed is leaning and has horizontal cracks in some of the vertical columns. The building is a Wick building constructed in 1999. It failed DOT inspection two years ago but nothing was noted this past year. I plan to begin doing some research into a possible replacement building.

2. The Public Services department and the MH Utilities are running out of storage space at our current facility on Blue Mounds Street. We are looking at possible solutions for both cold storage space and heated space. We share a cold storage shed with the Utilities and it is completely full. We need a short-term storage solution and should look at long-range planning for Public Services facility improvements.

3. The Community Center building will need painting or residing within two years. I have one quote for painting at $25,000. We should look into our options for the building.

VILLAGE OF
MOUNT HOREB

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2024 CAPITAL BUDGET REQUESTS
PARKS, REC AND FORESTRY COMMISSION

REPLACE JOHN DEERE MOWER/SNOWBLOWER/BROOM **$60,000**

This is a mower used during the spring through fall and we use it in the winter for snowblowing/brooming over 2 miles of sidewalks and our ice-skating rink. Sloans offered $22,000 for a trade on our old unit or we may be able to get more by selling at Wisconsin Surplus.

REPLACE OLD RUSTED BENCHES AT AQUATIC CENTER **$7000**

We have six park benches at the aquatic center that are rusting out and in need of replacement. I am requesting purchasing four new benches at an estimated cost of $1700 each.

BASEBALL/SOFTBALL FIELD IMPROVEMENTS AT WALTZ PARK **$15,000**

Extend infield to foul line fence. Regrade and add infield material to infield. Install new bases. Make improvements to dugouts.

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
REVENUES								
	PUBLIC CHARGES FOR SERVICES							
100-464200-000	RECYCLING & GARBAGE INCOME	424,631	0	0	478,174	0	0	490,128
100-467200-000	PARK SHELTER FEES (TAX)	929	0	0	5,000	0	6,800	6,000
100-467210-000	BALL FIELD FEES (TAX)	0	0	0	700	0	800	700
100-467410-000	RECREATION PROGRAM (TAX)	11,182	0	0	8,000	0	8,000	8,000
100-467415-000	RECREATION PROG (NT)	44,980	0	0	220,000	0	250,000	250,000
100-467418-000	WPRA TICKET PROGRAM REV (NT)	0	0	0	0	0	3,000	0
100-467430-000	COMMUNITY CENTER (NT)	0	0	0	0	0	0	0
100-467435-000	COMMUNITY CENTER-PRIVATE(TAX)	28	0	0	200	0	200	350
100-467844-000	VENDING MACHINE COMMISSION(NT	578	0	0	250	0	250	250
100-467847-000	RECREATION SPONSORSHIP REVENU	395	0	0	5,000	0	4,000	5,000
	TOTAL PUBLIC CHARGES FOR SER	**524,158**	**0**	**0**	**773,474**	**0**	**297,700**	**816,578**
	EXPENDITURES							
CULTURE, RECREATION & EDUCATION								
	COMMUNITY CENTER							
100-551400-220	UTILITIES	8,403	0	0	9,000	0	0	9,180
100-551400-240	REPAIRS & MAINT. CONTRACTUAL	8,576	0	0	13,000	0	0	13,000
100-551400-350	MAINTENANCE SUPPLIES	1,242	0	0	2,900	0	0	2,900
100-551400-820	BUILDING REPAIRS	1,965	0	0	1,000	0	0	1,000
	TOTAL COMMUNITY CENTER	**23,089**	**0**	**0**	**29,654**	**0**	**0**	**30,112**
	RECREATION ADMINISTRATION							
100-553000-220	UTILITIES	5,646	0	0	6,000	0	6,400	8,000
100-553000-240	REPAIRS & MAINT. CONTRACTUAL	6,126	0	0	7,500	0	8,100	8,000
100-553000-250	ACTIVENET TRANSACTION FEES	1,452	0	0	5,000	0	4,000	5,000
100-553000-310	OFFICE SUPPLIES	3,321	0	0	4,000	0	4,000	4,500
100-553000-315	POSTAGE	8	0	0	250	0	250	250
100-553000-320	FEES & DUES	131	0	0	500	0	600	600
100-553000-328	PRINTING & PUBLICATION	19	0	0	300	0	200	300
100-553000-329	RECREATION GUIDE EXPENSES	0	0	0	300	0	150	300
100-553000-335	TRAINING	595	0	0	1,200	0	1,200	1,300
100-553000-340	OPERATING SUPPLIES	221	0	0	500	0	350	500
100-553000-370	VEHICLE MAINT, GAS & OIL	201	0	0	500	0	400	500
100-553000-390	MISCELLANEOUS EXPENDITURES	112	0	0	250	0	250	250
100-553000-810	EQUIPMENT	3,720	0	0	0	0	1,300	1,300
	TOTAL RECREATION ADMIN	**167,285**	**0**	**0**	**186,295**	**0**	**64,400**	**219,061**
	RECREATION PROGRAMS							

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
100-553100-136	FICA	1,503	0	0	2,295	0	0	1,224
100-553100-249	MISCELLANEOUS-CONTRACTUAL	9,028	0	0	60,000	0	75,000	75,000
100-553100-340	OPERATING SUPPLIES	10,021	0	0	19,000	0	19,000	20,000
100-553100-341	WPRA TICKET EXPENSE	0	0	0	0	0	8,104	0
100-553100-390	STAFF EXPENDITURES	76	0	0	300	0	300	300
	TOTAL RECREATION PROGRAMS	**40,272**	**0**	**0**	**111,595**	**0**	**118,404**	**112,524**
	TOTAL CULT, RECREATION & EDU	**231,889**	**0**	**0**	**329,544**	**0**	**184,804**	**363,697**
RECREATION TOTAL OPERATING EXPENDITURES (		**40,675**			**105,600**	**0**	**129,604**	**126,100**

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET								
SWIMMING POOL		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**
REVENUES								
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	2,872	34,325	38,408	39,000	20,546	36,300	37,000
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	13,180	20,476	20,335	18,000	5,884	16,600	17,000
215-467345-000	CONCESSIONS REVENUE (TAX)	0	9,454	13,907	12,000	4,550	11,541	12,000
215-467842-000	SWIM TEAM ADMIN REVENUE	0	3,000	0	3,500	0	4,000	4,000
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	0	3,500	3,500	0
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	54,999	50,000	30,000	30,000	22,801	30,000	33,700
215-492200-000	TRANSFER FROM SPECIAL REV FUNDS	0	0	0	0	0	0	0
	TOTAL REVENUES	**71,051**	**117,254**	**102,650**	**102,500**	**57,281**	**101,941**	**103,700**
EXPENDITURES								
215-554200-220	UTILITIES	10,678	10,959	12,812	13,000	3,696	13,000	13,260
215-554200-240	MAINTENANCE-CONTRACTUAL	2,384	7,651	7,046	9,000	248	9,000	9,000
215-554200-340	OPERATING SUPPLIES	10,862	13,474	17,387	15,000	11,664	15,000	16,000
215-554200-341	SPECIAL EVENTS EXPENSES	262	432	1,300	1,000	695	964	1,500
215-554200-342	CONCESSION EXPENSES	196	5,987	12,401	12,000	7,724	11,000	12,000
215-554200-345	POOL/REC OPERATING SUPPLIES	1,175	1,687	1,901	2,800	1,580	2,000	2,800
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,256	1,012	1,531	2,000	3,279	3,563	2,000
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	45	66	235	300	239	253	300
215-554200-810	EQUIPMENT	2,386	412	1,076	1,000	473	1,000	1,000
215-554200-820	BUILDING & POOL REPAIRS	530	0	3,754	2,000	675	2,000	2,000
215-592400-500	TRANSFER TO CAP PROJ FUND	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**77,396**	**41,680**	**59,442**	**126,768**	**30,272**	**119,232**	**144,435**
NET REVENUES OVER (UNDER) EXPENDITURES		**(6,345)**	**75,574**	**43,208**	**(24,268)**	**27,009**	**(17,291)**	**(40,735)**
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	19,221	19,221	12,876	56,084	56,084	56,084	38,793
215-342100-000	**FUND BALANCE-END OF YEAR**	12,876	94,795	56,084	31,816	83,093	38,793	(1,942)

VILLAGE OF MOUNT HOREB			56%						
2024 BUDGET WORKSHEET									
ELECTRIC DEPARTMENT			12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
REVENUES									
910-421000-100		CAPITAL PAID IN BY MUNICIPALITY	219,742	0	0	0	0	0	0
910-441900-000		INTEREST & DIVIDEND INCOME	25,854	8,274	52,220	7,000	139,412	278,824	7,070
910-441910-000		MARKET ADJUSTMENT-INVESTMENT	(22)	0	0	0	0	0	0
910-442100-000		MISC NONOPERATING INCOME	47,220	299,782	88,663	65,000	123,161	175,000	65,000
910-442900-000		AMORTIZATION OF DEBT PREMIUM	1,273	432	0	2,500	0	0	1,500
910-444000-000		RESIDENTIAL SALES - VILLAGE	2,758,969	2,860,848	3,172,063	3,126,685	1,375,926	2,751,852	3,441,242
910-444100-000		RESIDENTIAL-RURAL	425,731	443,906	490,889	482,472	220,334	440,669	514,209
910-444200-000		COMMERCIAL GS - VILLAGE	613,628	668,946	747,357	808,294	325,994	651,988	942,187
910-444210-000		COMMERCIAL-RURAL	142,058	151,221	189,687	187,124	95,580	191,159	206,822
910-444220-000		SMALL POWER - VILLAGE	936,929	1,059,739	1,167,180	1,278,009	492,728	985,457	1,132,762
910-444230-000		SMALL POWER - RURAL	219,485	235,367	261,699	299,387	112,400	224,801	248,655
910-444300-000		LARGE POWER - VILLAGE	236,034	236,186	331,804	309,268	134,840	269,681	520,723
910-444310-000		LARGE POWER - RURAL	185,223	202,939	238,416	242,693	131,510	263,020	409,140
910-444320-000		INDUSTRIAL POWER - VILLAGE	0	0	0	0	0	0	43,909
910-444330-000		INDUSTRIAL POWER - RURAL	0	0	0	0	0	0	29,273
910-444400-000		PUBLIC STREET LIGHTING	120,932	109,679	110,598	123,151	53,689	107,377	133,251
910-444410-000		ATHLETIC FIELD LIGHTING REVENU	350	350	350	385	175	350	385
910-444420-000		YARD LIGHTING - VILLAGE	2,097	2,083	2,116	1,491	1,020	2,041	1,491
910-444430-000		YARD LIGHTING - RURAL	4,846	4,572	4,589	3,480	2,285	4,570	3,480
910-444700-000		SALES FOR RESALE	53,506	50,540	53,254	53,577	26,447	52,894	53,577
910-444800-000		COMMERCIAL GS SEWER - VILLAGE	18,365	17,946	26,238	22,489	11,119	22,238	22,489
910-444810-000		COMMERCIAL GS SEWER - RURAL	4,111	3,898	3,274	3,731	1,938	3,877	3,731
910-444820-000		SMALL POWER - WATER UTILITY	92,731	93,018	108,468	110,818	47,625	95,249	110,818
910-444830-000		SMALL POWER - SEWER UTILITY	89,283	90,258	99,867	106,920	48,529	97,058	106,920
910-445000-000		FORFEITED DISCOUNTS/PENALTIES	7,410	17,135	19,421	10,516	8,037	16,074	10,516
910-445100-000		MISC SERVICE REVENUE - RECONNE	0	3,400	2,960	2,000	1,560	3,120	2,000
910-445110-000		MISC SERVICE REVENUE - TEMP SE	1,725	2,925	2,850	1,500	1,425	2,850	1,500
910-445400-000		RENT FROM ELECTRIC PROPERTY	3,840	3,840	3,840	4,000	1,920	3,840	4,000
910-445600-000		OTHER ELECTRIC REVENUE	42,491	49,563	42,366	50,000	11,299	22,599	35,000
910-490000-000		TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0
		TOTAL REVENUES	**6,253,812**	**6,616,846**	**7,220,170**	**7,302,490**	**3,368,954**	**6,666,588**	**8,051,649**
EXPENDITURES									
Various		DEPRECIATION EXPENSE (+CIAC)	467,151	487,088	487,088	491,959	249,000	498,000	496,879
Various		WAGES (SEE PLANT WAGES BELOW*)	498,664	568,655	568,655	595,778	266,491	532,983	681,182
Various		OVERTIME	11,389	12,500	12,500	15,000	7,191	14,382	15,000

VILLAGE OF MOUNT HOREB		56%						
2024 BUDGET WORKSHEET								
ELECTRIC DEPARTMENT		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
910-540700-520	LOSS ON RETIREMENT	6,825	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	43,324	48,099	48,127	41,725	22,479	44,958	42,180
910-540810-536	TAX - WI LICENSE FEE ASSMT	29,521	31,929	37,324	33,000	18,439	36,879	33,000
910-540820-536	TAX EQUIVALENT EXPENSE	196,805	193,325	187,428	205,602	93,720	187,440	209,714
910-540830-536	TAXES - PSC REMAINDER ASSMT	4,037	3,078	0	5,300	0	0	5,300
910-542600-300	INFLUENCING EXPENSE	1,370	1,422	1,483	0	0	0	0
910-542700-620	INTEREST EXPENSE	3,094	625	23,551	0	86,352	172,704	184,233
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	523	178	0	500	0	0	0
910-543200-620	INTEREST CHARGED-CONSTR CREDIT	0	0	0	0	0	0	0
910-554500-200	PURCHASED POWER	4,410,162	4,728,107	5,333,693	5,244,740	2,251,995	4,503,989	5,386,622
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES & EXP	57,471	56,871	71,365	60,000	22,122	44,245	60,000
910-556500-300	OPERATION STREET LIGHTS - EXP	16	0	62	0	0	0	0
910-556600-300	METER EXPENSE	0	2,154	5,193	1,250	2,064	4,127	5,900
910-556700-300	CUSTOMER INSTALLATION EXPENSE	0	0	4,380	500	2,084	3,500	2,000
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	40,650	55,611	10,168	25,000	482	964	25,000
910-557200-300	MAINT OF LINES EXPENSE	15,409	29,479	11,614	18,000	14,243	20,000	18,360
910-557200-390	MAINT OF LINES - WO CREDITS	(59,001)	(108,432)	(62,861)	(45,000)	(49,821)	(60,000)	(45,000)
910-557280-300	MAINT OF LINES - RURAL	5,934	3,084	3,463	1,000	0	0	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	0	0	1,500	33	66	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	4,998	4,094	7,078	8,000	4,798	9,596	8,000
910-557500-300	MAINT OF METERS	2,772	2,913	4,956	2,500	1,602	3,204	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	0	0	49	2,000	0	0	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	17,076	14,562	19,772	14,200	7,699	15,398	14,484
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(5,000)	(12,657)	(20,000)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	99,351	104,924	106,380	51,151	54,206	108,411	103,000
910-592400-510	PROPERTY INSURANCE	8,155	8,102	8,585	7,701	4,868	9,736	7,855
910-592500-510	INJURIES & DAMAGES EXPENSE	19,819	19,804	19,191	23,347	11,559	23,118	23,814
910-592600-112	EMPLOYEE INCENTIVES	7,524	(8,027)	0	240	(5,740)	(5,740)	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	93,174	92,481	85,095	77,565	45,164	90,327	103,515
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	6,492	5,890	5,931	6,910	3,222	6,444	7,118
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,518	1,204	1,123	1,554	516	1,032	1,601
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	39,024	42,726	38,679	39,701	20,610	41,220	48,037
910-592600-136	PENSIONS & BENEFITS-GASB 68	2,378	(64,162)	(71,418)	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0
910-592610-335	EMPLOYEE BEN - TRAINING EXP	5,735	1,356	6,863	10,000	4,826	9,652	10,000
910-592800-200	REGULATORY COMMISSION EXPENSE	0	0	0	0	0	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	38,052	38,788	42,803	30,000	42,465	54,000	30,000

VILLAGE OF MOUNT HOREB			56%						
2024 BUDGET WORKSHEET									
ELECTRIC DEPARTMENT			12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET
910-593300-300		TRANSPORTATION EXPENSE	101,340	120,830	115,114	106,924	20,123	40,247	110,132
910-593300-390		TRANSPORTATION EXPENSE-WO CRED	(53,060)	(60,067)	(35,587)	(40,000)	(20,837)	(41,674)	(40,000)
910-593500-300		MAINT OF GENERAL PLANT EXP	1,602	112	0	2,000	0	0	2,000
		TOTAL EXPENDITURES	**6,129,294**	**6,439,303**	**7,097,847**	**7,034,648**	**3,169,298**	**6,349,208**	**7,552,166**
REVENUES OVER (UNDER) EXPENDITURES			**124,518**	**177,543**	**122,323**	**(104,452)**	**199,656**	**317,380**	**499,483**
910-321610-000		**UNAPPR. EARNED SURPLUS-BEG**	7,557,283	7,557,283	7,681,801	7,804,125		7,804,125	8,121,504
910-321610-000		**UNAPPR. EARNED SURPLUS-END**	7,681,801	7,734,827	7,804,125	7,699,673		8,121,504	8,620,987

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET									
WATER DEPARTMENT		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**
REVENUES									
920-421000-100		CAPITAL PAID IN BY MUNICIPALITY	43,179	116,760	0	0	0	0	0
920-441900-000		INTEREST & DIVIDEND INCOME	13,675	5,346	9,449	15,000	22,985	45,969	15,000
920-442100-000		CONTRIBUTION AID OF CONSTRUCTI	0	554,629	624,526	0	0	0	0
920-442900-000		AMORTIZATION OF DEBT PREMIUM	2,526	2,217	1,904	0	0	0	0
920-446020-000		BULK WATER SALES	3,490	3,619	5,395	2,500	2,092	4,184	2,500
920-446110-000		RESIDENTIAL WATER SALES	625,450	614,575	625,661	629,037	313,236	626,471	641,618
920-446120-000		COMMERCIAL WATER SALES	73,727	78,109	86,747	83,805	43,745	87,490	85,481
920-446140-000		PUBLIC AUTHORITIES SALES	15,462	18,826	19,905	20,000	10,808	21,617	20,000
920-446150-000		MULTI-FAMILY RESIDENTIAL SALES	29,983	28,812	30,185	29,752	17,343	34,685	30,050
920-446160-000		IRRIGATION WATER SALES	96,717	104,870	88,249	70,000	34,000	68,000	70,000
920-446200-000		PRIVATE FIRE PROTECTION SALES	14,633	15,673	16,208	16,000	8,193	16,387	16,000
920-446300-000		PUBLIC FIRE PROTECTION SALES	325,947	329,258	334,625	336,133	170,230	340,459	339,494
920-447000-000		FORFEITED DISCOUNTS	1,693	3,660	3,098	3,500	1,426	2,852	3,500
920-447200-000		WATER TOWER RENTAL FEE - VERIZ	38,120	36,614	13,901	36,371	10,000	20,000	37,826
920-447220-000		RENT FROM WATER PROPERTY	960	960	960	960	480	960	960
920-447400-000		MISC SERVICE REVENUES	1,470	4,840	2,310	2,000	1,230	2,460	2,000
920-447410-000		WATER IMPACT FEE	37,120	47,792	51,504	45,000	20,416	40,832	45,000
920-447420-000		OTHER WATER REVENUES	17,863	20,439	21,758	20,000	2,594	5,188	20,000
		TOTAL REVENUES	**1,342,016**	**1,987,000**	**1,936,384**	**1,310,058**	**658,777**	**1,317,554**	**1,329,429**
EXPENDITURES									
Various		DEPRECIATION EXPENSE (+CIAC)	361,920	361,920	361,920	399,600	199,800	399,600	373,375
Various		PAYROLL	193,221	193,221	193,221	230,137	91,539	183,078	219,829
Various		OVERTIME	9,413	9,413	9,413	10,500	8,218	17,094	10,500
920-540800-136		TAXES - PAYROLL	8,278	8,528	11,286	13,409	8,050	16,100	13,585
920-540820-536		TAX EQUIVALENT EXPENSE	224,039	213,008	204,270	229,500	102,000	204,000	234,090
920-540830-536		TAXES - PSC REMAINDER ASSMT	1,256	1,460	1,212	0	0	0	2,000
920-542700-620		INTEREST - LONG TERM DEBT	26,883	23,450	20,650	24,050	9,525	19,050	57,649
920-562200-200		PUMPING EXP - POWER	97,284	94,115	109,748	94,695	49,061	98,123	95,642
920-562300-300		PUMPING EXP - SUPPLIES & EXP	10,488	7,769	11,974	8,325	27,145	37,500	8,408
920-563100-300		TREATMENT - CHEMICALS	20,588	17,637	26,409	23,220	16,532	30,000	23,336
920-563200-300		TREATMENT - SUPPLIES & EXP	373	5,146	8,020	2,020	1,385	2,769	2,025
920-564100-300		TRANS/DISTR EXP - SUPPLIES & E	12,349	3,391	4,323	20,000	10,139	20,279	20,000
920-565000-300		MAINTENANCE OF RESERVOIRS	61	8,990	1,868	50,000	5,268	10,536	20,000
920-565100-300		MAINTENANCE OF MAINS EXPENSE	7,045	45,422	54,947	43,297	24,872	24,872	44,163
920-565200-300		MAINTENANCE OF SERVICES EXPENS	21,428	4,184	6,637	35,000	5,497	10,994	15,000
920-565300-300		MAINTENANCE OF METERS EXPENSE	2,587	2,468	6,705	4,500	7,644	15,287	4,500

		12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024
VILLAGE OF MOUNT HOREB								
2024 BUDGET WORKSHEET								
WATER DEPARTMENT		**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**
920-565390-300	MAINT OF METERS-WO CREDITS	(1,366)	(1,465)	(12,435)	(5,000)	(499)	(998)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	3,712	1,554	1,573	4,000	2,052	4,105	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	0	54	66	250	0	0	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	13,898	14,004	14,859	13,623	5,385	10,769	13,963
920-592300-200	OUTSIDE SERVICES EMPLOYED	35,546	38,269	38,625	33,384	31,263	40,000	34,218
920-592400-510	PROPERTY INSURANCE	7,336	8,798	9,322	9,508	5,286	10,572	9,699
920-592500-510	INJURIES & DAMAGES	7,376	6,467	6,274	10,000	3,630	7,259	10,200
920-592600-112	EMPLOYEE INCENTIVES	(2,220)	(2,679)	0	180	(4,409)	(4,409)	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	44,131	44,699	48,608	52,772	20,506	41,011	46,999
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	2,695	2,451	3,920	2,949	1,816	3,631	3,037
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	411	275	350	435	146	291	448
920-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0
920-592600-135	EMPLOYEE BEN - RETIREMENT EXP	14,381	14,568	16,374	15,641	7,327	14,655	15,893
920-592600-136	PENSIONS & BENEFITS-GASB 68	782	(18,069)	(17,041)	0	0	0	0
920-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0
920-592610-300	EMPLOYEE BEN - TRAINING EXP	571	2,452	3,201	2,000	888	1,777	2,100
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	13,980	14,895	14,856	16,320	11,138	16,000	16,483
920-593300-300	TRANSPORTATION EXPENSE	3,783	5,248	7,092	10,000	2,827	5,654	10,000
920-593300-390	TRANSPORTATION-WO CREDITS	(1,132)	(2,031)	(11,430)	(5,000)	(303)	(606)	(5,000)
920-593500-300	MAINTENANCE OF GENERAL PLANT E	1,202	0	0	2,000	0	0	2,000
920-593600-300	WATER LEAD PIPE REPLACEMENT	0	0	1,172,483	0	374,162	374,162	0
	TOTAL EXPENDITURES	**1,142,298**	**1,129,612**	**2,329,302**	**1,351,314**	**1,027,890**	**1,613,154**	**1,303,572**
REVENUES OVER (UNDER) EXPENDITURES		**199,718**	**857,388**	**(392,918)**	**(41,256)**	**(369,113)**	**(295,600)**	**25,857**
920-321600-000	**UNAPPR. EARNED SURPLUS-BEG**	5,640,460	5,640,460	5,840,177	5,447,259	5,447,259	5,447,259	5,151,659
920-321600-000	**UNAPPR. EARNED SURPLUS-END**	5,840,177	6,497,848	5,447,259	5,804,653	5,078,146	5,151,659	5,177,516

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET									
WASTEWATER DEPARTMENT			**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**
REVENUES									
930-421000-100		CAPITAL PAID IN BY MUNICIPALITY	101,536	154,905	0	0	0	0	0
930-441900-000		INTEREST & DIVIDEND INCOME	23,961	9,584	39,259	10,000	47,525	95,049	10,000
930-462210-000		RESIDENTIAL REVENUES	2,087,004	2,039,413	2,073,364	2,063,829	1,035,538	2,071,076	2,084,467
930-462220-000		COMMERCIAL REVENUES	342,320	353,160	387,616	380,083	202,058	404,117	383,884
930-462240-000		PUBLIC AUTHORITIES REVENUES	38,836	47,471	52,284	57,360	30,658	61,316	57,934
930-462250-000		HOLDING TANK WASTE REVENUES	3,056	108	64	0	108	216	0
930-463100-000		FORFEITED DISCOUNTS	3,873	8,022	6,833	5,000	3,215	6,429	5,050
930-463400-000		RENT FROM SEWERAGE PROPERTY	3,094	3,094	3,094	3,094	0	0	0
930-463500-000		MISCELLANEOUS OPERATING REVENU	37,430	3,164	244,063	5,000	772	1,543	5,000
930-463510-000		CONNECTION FEES REVENUE	76,257	53,542	54,785	25,000	22,000	25,000	25,000
930-484000-000		COMPENSATION-FIXED ASSET LOSS	1,785	0	0	0	0	0	0
		TOTAL REVENUES	**2,719,151**	**2,672,463**	**2,861,362**	**2,549,366**	**1,341,873**	**2,664,746**	**2,571,335**
EXPENDITURES									
Various		DEPRECIATION EXPENSE	1,053,476	1,053,476	1,053,476	1,087,680	587,400	1,174,800	1,120,310
Various		PAYROLL	385,195	385,195	385,195	389,363	183,985	367,971	408,920
Various		OVERTIME	8,627	8,627	8,627	8,874	4,941	9,881	9,051
930-540800-136		TAXES - PAYROLL	28,449	28,839	29,001	30,465	13,616	27,232	30,777
930-542700-620		INTEREST - LONG TERM DEBT	288,565	278,940	266,118	266,118	129,184	258,368	234,544
930-542800-000		DEBT ISSUANCE COST	0	0	0	0	0	0	0
930-542800-520		AMORTIZATION OF DEBT DISCOUNT	0	0	0	0	0	0	0
930-543200-620		CAPITALIZED INTEREST	0	0	0	0	0	0	0
930-582100-200		POWER & FUEL FOR PUMPING	122,927	120,656	137,079	140,000	67,884	135,768	144,200
930-582300-300		CHLORINE EXPENSE	0	0	0	0	0	0	0
930-582400-200		PHOSPHORUS REMOVAL CHEMICALS	10,771	5,861	6,497	16,300	3,007	6,015	16,789
930-582500-300		SLUDGE CONDITIONING CHEMICALS	2,888	2,911	5,927	4,000	154	307	6,200
930-582510-300		BIO SOLIDS EXPENSE	22,359	26,552	30,026	38,608	13,066	34,500	39,900
930-582600-300		OTHER CHEMICALS	0	0	0	4,000	3,550	7,100	4,120
930-582700-300		OPERATING SUPPLIES & EXPENSE	4,201	0	0	5,464	126	252	5,628
930-582710-300		LAB OPERATING SUPPLIES & EXP	10,441	9,881	11,538	12,520	5,963	11,927	15,896
930-582800-300		TRANSPORTATION EXPENSE	3,944	10,745	12,799	11,000	5,952	11,905	11,330
930-582900-530		OFFICE RENT EXPENSE	9,060	9,060	9,060	9,060	4,530	9,060	9,060
930-583000-300		METER EXPENSE	61,843	64,125	66,758	67,531	0	0	69,557
930-583100-300		MAINT OF SEW COLLECT SYSTEM EX	7,838	19,161	131,424	100,000	142,463	284,926	100,000

VILLAGE OF MOUNT HOREB									
2024 BUDGET WORKSHEET									
WASTEWATER DEPARTMENT			**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**
930-583200-300		MAINT OF COLLECT SYS PUMP EQUI	20,705	25,869	25,280	37,132	34,162	68,324	38,246
930-583300-300		MAINT TREAT & DISP PL EQUIP EX	10,660	41,960	21,348	21,500	9,041	18,082	22,145
930-583400-300		MAINT GEN PL STRUCT & EQ EXPEN	5,478	7,515	8,683	5,628	5,360	10,720	5,797
930-584300-300		UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	0	500
930-585100-300		OFFICE SUPPLIES & EXPENSE	18,378	16,905	19,411	18,000	7,879	15,758	18,540
930-585200-200		OUTSIDE SERVICES EMPLOYED	50,045	34,112	34,536	33,765	26,588	53,176	34,778
930-585300-510		INSURANCE EXPENSE	37,150	28,682	29,311	29,841	16,860	33,721	30,438
930-585400-112		EMPLOYEE INCENTIVES	(1,161)	1,264	1,507	(2,820)	(1,508)	(3,016)	(2,820)
930-585400-131		EMPLOYEE BEN - HEALTH INS EXP	89,677	94,705	97,050	112,377	44,583	89,166	102,184
930-585400-132		EMPLOYEE BEN - DENTAL INS EXP	5,892	6,038	7,053	6,225	3,162	6,324	6,412
930-585400-133		EMPLOYEE BEN - LIFE INS EXP	942	1,197	1,425	1,368	636	1,273	1,409
930-585400-134		EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0
930-585400-135		EMPLOYEE BEN - RETIREMENT EXP	25,851	26,269	25,845	25,885	12,865	25,729	28,840
930-585400-136		PENSIONS & BENEFITS-GASB 68	(7,539)	(42,811)	(34,148)	0	0	0	0
***TBD NEW ACCT**		**ADAPTIVE MANAGEMENT EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	**31,600**
930-585430-300		EMPLOYEE BEN - TRAINING EXPENS	1,658	1,303	1,300	4,000	1,146	2,292	4,000
930-585500-200		REGULATORY COMMISSION EXPENSES	15,503	50,923	65,221	20,000	39,081	50,000	50,000
930-585600-300		MISCELLANEOUS GENERAL EXPENSE	5,650	4,385	4,816	7,500	1,658	3,316	7,500
930-585610-300		MISC EXPENSE - SAFETY EQUIP	1,384	1,185	2,830	2,500	1,237	2,473	2,500
		TOTAL EXPENDITURES	**2,300,856**	**2,323,528**	**2,464,993**	**2,514,384**	**1,368,572**	**2,717,350**	**2,608,351**
REVENUES OVER (UNDER) EXPENDITURES			**418,295**	**348,935**	**396,369**	**34,982**	**(26,698)**	**(52,604)**	**(37,016)**
930-321610-000		**UNAPPR. EARNED SURPLUS-BEG**	10,039,127	10,039,127	10,457,422	10,853,792	11,500,863	10,853,792	10,801,188
930-321610-000		**UNAPPR. EARNED SURPLUS-END**	10,457,422	10,388,062	10,853,792	11,002,287	11,500,863	10,801,188	10,764,172

WASTEWATER UTILITY

2024-2028 CAPITAL PURCHASE REQUEST

2024 Replace 2014 F150 4x4 $35,000 after sale or trade of 2014.

WPCF server upgrade $19,000.

Office PC upgrade $3000.

Influent Composite Sampler $8368.00

Seal Coat lift station driveways. Brookwood, ID, and Hwy 92. $13,475.

New PLCs at 4th Street and Oak Tree lift stations. $27,564.

2025 Stewart Park East lift station all new pumps and control panel. All new electrical, building repairs such as the roof. Replace all of the piping. $325,000.

New PLCs at HWY 92 and ID lift stations. $27,564.

2026 1- ton truck w/new crane and plow to replace F350 2014 crane truck. $75,000 after sale of 2014.

Replace 2016 F150 4x4 $35,000 after sale or trade of 2016.

New PLC at the Lillehammer lift station. $13,782.

2027 Digester blower replacement (Aerzen Delta Hybrid). $100,000.

2028 Stewart Park East lift station force main replacement. $435,000

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET
	EXPENDITURES							
PUBLIC SAFETY								
	POLICE ADMINISTRATION							
100-521100-220	UTILITIES	56,505	55,065	65,993	77,047	33,744	67,488	78,588
100-521100-240	BUILDING MAINT. CONTRACTUAL	26,285	20,128	20,078	24,000	9,905	19,809	24,000
100-521100-245	MAINT-OFFICE MACHINE CONTRACTS	3,990	1,953	1,783	5,000	914	5,000	5,000
100-521100-249	MISCELLANEOUS-CONTRACTUAL	2,451	59	4,361	2,500	2,808	2,500	2,500
100-521100-310	OFFICE SUPPLIES	2,040	2,117	1,535	1,500	1,358	1,500	1,500
100-521100-315	POSTAGE	422	362	213	500	154	500	500
100-521100-320	FEES & DUES	295	295	615	300	340	300	300
100-521100-325	SUBSCRIPTIONS	0	0	0	200	0	200	200
100-521100-335	TRAINING	905	6,581	8,338	9,000	4,552	9,000	9,000
100-521100-340	OPERATING SUPPLIES	1,469	1,221	3,305	750	1,807	750	750
100-521100-345	CLOTHING ALLOWANCE	6,220	1,671	3,074	4,000	8,150	4,000	2,500
100-521100-350	MAINTENANCE	255	1,433	404	750	675	750	750
100-521100-380	PUBLIC RELATIONS EXPENDITURES	510	650	1,715	1,250	(609)	1,250	1,250
100-521100-390	MISCELLANEOUS EXPENDITURES	3,118	1,403	2,374	1,000	1,237	1,000	1,000
100-521100-395	TECHNOLOGY EXPENSE	14,475	26,405	24,587	23,284	38,095	40,000	23,983
100-521100-810	EQUIPMENT	648	6,246	196	2,200	3,770	0	0
	TOTAL POLICE ADMINISTRATION	**561,916**	**125,588**	**138,573**	**935,123**	**106,900**	**170,047**	**759,920**
	POLICE PATROL							
100-521200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	2,000	0	2,000	2,000
100-521200-345	CLOTHING ALLOWANCE	20,416	8,861	11,537	10,000	3,155	10,000	7,500
100-521200-370	GASOLINE & OIL	13,592	20,530	26,372	20,000	12,079	25,000	20,600
100-521200-375	VEHICLE MAINTENANCE	24,391	9,136	12,445	10,000	4,109	10,000	10,000
100-521200-390	MISCELLANEOUS EXPENDITURES	3,689	4,592	4,461	4,000	597	4,000	4,000
100-521200-810	EQUIPMENT	5,079	12,749	12,454	21,000	1,913	13,000	13,000
	TOTAL POLICE PATROL	**1,175,606**	**55,868**	**67,269**	**1,299,223**	**21,853**	**149,234**	**1,329,820**
	CRIME INVESTIGATION							
100-521300-340	OPERATING SUPPLIES	327	640	193	500	1,111	1,500	1,000
100-521300-349	DRUG INVESTIGATION EXPENSE	497	452	53	300	69	139	139
100-521300-390	MISCELLANEOUS EXPENDITURES	159	176	415	200	0	200	200
	TOTAL CRIME INVESTIGATION	**983**	**1,268**	**661**	**1,000**	**1,180**	**1,839**	**1,339**
	POLICE TRAINING							
100-521500-330	MILEAGE REIMBURSEMENT	1,190	318	405	1,000	104	208	1,000
100-521500-335	TRAINING	2,073	10,835	5,133	10,000	1,559	3,118	10,000

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET
100-521500-340	OPERATING SUPPLIES	2,329	3,544	1,093	2,000	4,095	4,500	2,000
100-521500-390	MISCELLANEOUS EXPENDITURES	643	338	0	400	0	0	400
	TOTAL POLICE TRAINING	**31,216**	**15,035**	**6,630**	**13,400**	**5,757**	**7,826**	**13,400**
	CROSSING GUARDS							
100-521600-111	REGULAR WAGES	1,625	4,509	5,811	6,000	3,185	6,370	7,800
100-521600-136	FICA	124	345	445	459	244	487	597
100-521600-390	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0
	TOTAL CROSSING GUARDS	**1,749**	**4,854**	**6,255**	**6,459**	**3,429**	**6,857**	**8,397**
	FIRE PROTECTION							
100-522000-290	FIRE DISTRICT CHARGES	**503,368**	**527,514**	**557,300**	**568,586**	**341,152**	**568,586**	**705,047**
					11,286			136,461
	INSPECTION				0			24.00%
100-524000-249	MISCELLANEOUS-CONTRACTUAL	43,986	51,433	72,002	44,000	43,388	44,000	44,000
100-524000-250	WEIGHTS & MEASURES PROGRAM EX	2,400	2,400	2,400	2,400	1,200	2,400	2,400
100-524000-328	PRINTING & PUBLICATIONS	93	87	0	0	0	0	0
100-524000-810	EQUIPMENT	219	1,704	0	0	0	0	0
	TOTAL INSPECTION	**46,698**	**55,623**	**74,402**	**46,400**	**44,588**	**46,400**	**46,400**
	EMERGENCY WARNING SYSTEM							
100-525000-290	SIREN MAINTENANCE	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**
	EMERGENCY COMMUNICATION SYSTEM							
100-526000-290	DANECOM EXPENDITURES	**10,350**	**14,485**	**11,971**	**14,645**	**2,897**	**5,793**	**15,076**
	TOTAL PUBLIC SAFETY	**2,331,887**	**800,235**	**863,061**	**2,885,836**	**527,754**	**957,582**	**2,880,399**
POLICE TOTAL OPERATING EXPENDITURES (EXCLU		**203,132**			**249,326**	**138,483**	**234,297**	**238,736**

Mount Horeb

Police Department

2024

Budget Request

400-521000-810 Capital Equipment $81,000 (+$16,000)

One (1) Ford Squad Car (SUV) at a cost of $81,000. (Including install, new computer, hardware, lights, cages, etc.) These costs, as well as set up fees, equipment, and installation fees (approximately $37,500 on top of squad purchase price) are all included in the funding request. The increase is based on 2023 prices going up significantly. We will sell the oldest squad car to reduce some of this cost. This is estimated to be between $7,000 and $10,000 for auction.

100-521200-111 (wages), 100-521200-131 (health),

100-521200-132 (dental), 100-521200-133 (life),

100-521200-135 (retirement), 100-521200-136 (FICA),

100-521200-345 (clothing allowance)

Additional Patrol Officer

$50,752 to $67,662.40 for wages

$24,356.80 to $32,468.80 for Benefits

$75,108.80 to $100,131.20 Total Costs

The range of costs listed above is because if we hire an officer that has not been through the academy, there is a lower wage for the first 18 weeks. Our last two officers hired had to go through the academy. If we get an experienced officer, they will start at the normal starting wage.

Part of the plan for 2024 was to add a third sergeant position. That would give a supervisor for each shift. Currently, the lieutenant is the dayshift supervisor and also serves as an administrative position, working on overseeing several projects and programs. Having a dayshift sergeant would allow for better employee evaluation and mentoring and allow the lieutenant to better focus on the administrative side to keep us moving forward, such as overseeing our training programs, supervising the school resource officer and investigative division, and managing evidence.

Due to the age of our agency and current staffing, we are not ready to create this sergeant's position. But adding an officer now would make sense to prepare for the backfill of the sergeant promotion in a couple years. With the newly approved increase in shared revenue, timing is perfect to add the position. In two to three years, when our staff is ready to promote, the sergeant position will only cost $15-17,000 in annual costs with benefits to add instead of the additional back fill making the addition over $100,000 plus the added costs of promotion.

Hiring an officer now will allow the officer to be trained. Then when we promote, we are not training a new sergeant and a new officer. This will also allow us to stagger the supervisors. Staggering the supervisors will mean we won't have to replace all the supervisors at the same time. Our most recent sergeant has approximately five years until he retires. Promoting a new sergeant in two to three years will allow training, mentoring, and sharing of institutional knowledge. Then in two to three more years, we would promote a replacement sergeant for the retiring sergeant. This would allow more opportunities which will help with retention.

Lastly, as we continue to return to "normal" following COVID-19 and also, we continue to grow as a community, our call volume continues to increase. We are also growing in seniority each year, leading to more accrued time off and leave. We are beginning to see more staff taking FMLA leave for starting families. This leads to increased overtime and scheduling issues. Adding an officer will reduce the strain on current staff, reduce overtime costs, and allow better response to calls for service. In addition to regular calls for service, there have been an increase in calls and complaints to administration about traffic safety. Specifically, crosswalks, speeding, stops sign violations, and overall reckless driving. Adding an additional officer would allow more officers on the road and the ability to provide targeted enforcement deployments to overcome these complaints and problems, while still being able to respond to calls without delay.

Total Increase in call volume 2019 – 2023 (Est.) is 43%

2022 estimated is 13% lower than the actual call volume in 2022

Total Increase in Staff 2019-2023 is 15% (Added position would be 23%)

Year	Calls for Service	% Increase	Staff Levels	% Increase from 2016
2019	3914	N/A	13	N/A
2020	4315	+10%	14	7%
2021	4782	+11%	15	7%
2022	4681	-2%	15	0%
2023 (Est.)	5590	+19% (est.)	15	0%
Jan-Jun 2022	2070	N/A	N/A	N/A
Jan-Jun 2023	2795	+28%	N/A	N/A

100-521600-111 Crossing Guards Regular Wages $9,689 (+$2,700)
100-52160-136 FICA $689 (+689)

Tami Moyer has been a crossing guard for many years. She reached out towards the end of this school year asking for an increase in pay. Her request is based on an increase in traffic flow, an increase in people not stopping, and based on only having two increases in pay for the past 10 years. It was also added due to difficulty finding crossing guards around Dane County and finding subs/replacements. The increase would go from $17.50/shift to $25/shift.

100-521100-335 Police Administration Training budget $9,000
(No Increase, just included to highlight a few areas of the budget)

Leadership is a perishable skill that needs continuous work and learning to stay current in methods and techniques. This requires additional leadership and management training. Trainings include First line leadership training ($300 per student), Leadership in Police Organizations (LPO) a top-level statewide leadership course ($625 per student), Command College ($2,000 per student) Wisconsin Traffic Safety Officer Conference (training for the chief for part of DRE recertification), and other trainings as they come up. With a new sergeant, a newly promoted lieutenant, and a sergeant that is still learning his role, training is imperative for administration. The administrative training budget allows for leadership specific training, while not taking away from training for patrol officers.

100-521200-810 Police Patrol Equipment $13,000
(No Increase, just included to highlight a few areas of the budget)

4 new portable radios. Dane County Communications advised us in 2020 that our portable radios are some of the oldest in the county. We have signal issues and dead spots in town. These are the lifeline for officers. Not being able to call for help in an emergency would be a huge problem. The plan is to replace 4 a year over the next few years and then prepare a strategic plan to replace them on a regular schedule so we don't have that same problem again. 2024 will be the final year of the replacement schedule. Beyond 2024 we will work to keep up a regular upgrade schedule to stay on top of technological advances and upgrades.

Technology has changed since 2018 when MHPD bought 9 tasers and have since upgraded and changed in 2020 and 2021. The taser purchase agreements will be paid off in 2024. In 2023 a new taser was released. This is the third upgrade since 2018, when the current tasers were bought. We plan to start a phased implementation plan to upgrade to the latest taser device. This upgrade will be done over three years (2023, 2024, and 2025) to get all officers up to the current technology. The new tasers, based on cost, will likely have to be a Capital item (see below).

We get complaints on a regular basis for speeding and stop sign issues. Stop signs are placed based on volume of traffic and visibility. Speeding complaints are sometimes based on perception rather than reality. Cars will look a lot faster that they actual speed. To address these issues, we have been studying traffic patters for the past two years with a speed box that covertly counts vehicles and analyzes speed patterns. We are at the point that we are getting more requests/complaints than we have time with our single speed box. This would purchase a second speed box to monitor and analyze two spots at one time.

2024 Taser costs are $1,791 a year and four radios are $8500. The remaining $2,704 will be used for a new speed box.

100-521000-810 Capital Equipment $11,986

Tasers as we know them first came around in 1999. In 2003, the current model we are using was introduced. This model is starting to be phased out. You can no longer purchase them in bundles or on payment plans. In 2009 a new version was released, but was not implemented here. In 2018, another new version was put out but did not seem like a viable option at the time we needed to buy tasers due to costs, training, and current payment plans (9 new tasers were bought in 2018, so in 2020, we could not justify the switch). In 2023, the newest taser was released. This taser is more reliable, more accurate, and allows for greater distance which equals more officer safety. Tasers are backed by the company for 5 years. This includes a multi-million-dollar coverage for issues that may arise. But that coverage is only for five years. We currently have 9 of our 16 tasers that are at the five-year mark in late 2023. This makes it a necessary time to upgrade.

There are three options for taser package purchases: Just the device and battery which means cartridges are a separate cost, the device, battery, and cartridges, or the device, battery, cartridges, and VR training capability which would improve decision making, confidence, and safety for officers and the public.

Taser	Quantity	Price per year	Total Price
Taser 7	17	21,128	105,640
Taser 7	8	11,184	55,920
Taser 10	17	22,232	111,160
Taser 10 Discount w/ VR	8	11,986	59,926
Taser 10 Discount w/o VR	8	9,191	45,953
Replacement of Current	8	N/A	24,630.10

100-521000-810 Capital Equipment $4,000

Three (3) desktop computers. There are four computers that are 5 years old or older (these are now the original computers from when we moved, the upgrade is almost complete). These computers are all outdated and having trouble running software needed for law enforcement functions. We are almost complete with our phased in plan where computers will be replaced on a five-year cycle to reduce the annual computer cost and improve efficiency and planning. Each computer will cost $1285 and the remainder will go toward installation.

Village of Mount Horeb
2024 Budget
Notes

Department Heads asked to budget tightly this year given NNC of 1%, which drives both the levy limit and ERP

Changes from 09-27-23 Version (Draft #1) to 10-04-23 Version (Draft #2):

Fund	Account	9/28/2022	10/17/2022	Increase / (Decrease)	Notes
Revenues	General Transportation aid	490,000	576,716	86,716	GTA letter received 09/26/2023
100-GF	Refuse/Garbage Contract Svcs	326,561	350,160	23,599	Pelliteri Estimate received 9/26/23
	Recylcing Contract Svcs	150,765	183,080	32,315	Pelliteri Estimate received 9/26/23
	ERP	(9,592)	46,322	55,914	Need to CUT $46,322 due to updates in budget
230-Outreach	Catered meals	11,550	15,759	4,209	Dane County budgeted changes per Lynn F
230-Outreach	MA Case Mgmt	8,800	5,000	3,800	Dane County budgeted changes per Lynn F
930-Sewer	Adaptive Management Progran	-	31,600	31,600	New account/New program cost est. per Strand Ass
				-	

Levy Limit - Allowable increase in levy, excluding debt levy

Allowable Levy Increase	1.000%
Actual Levy Increase	5.450%
Amount to cut / (add)	172,800

Expenditure Restraint Program (ERP) - Allowable increase in general fund spending making Village eligible for payment from DOR ($69,800 in 2023) **Note; 2023 referenced figure has been confirmed.*

ERP Allowable Increase	0.59%	
ERP Actual Increase	6.00%	
Amount to cut / (add)	46,322	**Changed from 9/27/23*

Capital Expenditures

Village budget, net of expected revenue	712,186	**Changed from 9/27/23; found error. DS*
12/31/23 Fund balance given current budget	(706,307) balance should be at least $0	

Recommendation: Consider use of ARPA funds for some expenditures.

New Positions: +1
Adding Patrol Officer 2024

Wages
Currently all increases requested are reflected (excluding union): PD, Pool, Rec, Library, FD, Water
CPI decreased 2.3% from 7.7% to 5.4% in 2024
Increases have the following impact:

General Fund	75,934
Other Village Funds	7,190
Utility Funds	36,790
Total	119,914

Recommendation: 5.0% raises for non-union/library/outreach employees (currently reflected in budget, ***along with other special requests*** *)*

Other Noteworthy Items:
Merit increase and Employee review procedure will be revised & incorporated into the budget planning for 2024.
Salary benchmarking originally anticipated for 2023 Spring was not completed.
Electric Rate Case - filed with PSC on August 2023; new rates became effective in September 2023.
Water: Lead Line replacements - project is complete.
ARPA Funds: = $788,573 *See separate reports in F&P meeting packet for further discussion on 10/04/23.

VILLAGE OF MOUNT HOREB
2024 FUND SUMMARY

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	LIBRARY FUNDS	OUTREACH NUTRITION FUNDS	SWIMMING POOL FUND	EMPLOYEE RETIRE INS FUND	TIF DISTRICT FUNDS	OTHER SPECIAL REV FUNDS	TOTAL VILLAGE FUNDS	ENTERPRISE (UTILITY) FUNDS	TOTAL ALL FUNDS
TOTAL REVENUES	8,515,987	2,901,322	315,000	829,618	248,627	103,700	43,000	1,660,396	170,416	14,788,066	11,952,413	26,740,479
TOTAL EXPENDITURES	8,816,896	2,845,284	1,297,986	828,397	230,931	144,435	95,985	1,328,210	486,044	16,074,168	11,432,489	27,506,657
EXCESS (DEFICIT)	(300,909)	56,038	(982,986)	1,221	17,696	(40,735)	(52,985)	332,186	(315,628)	(1,286,102)	519,924	(766,178)
FUND BALANCE JANUARY 1	2,529,978	704,333	174,717	173,953	225,212	(53,601)	290,128	(1,480,650)	673,335	3,237,405	24,178,820	27,416,225
FUND BALANCE DECEMBER 31	2,229,070	760,371	(808,269)	175,174	242,907	(94,336)	237,143	(1,148,464)	357,707	1,951,304	24,698,744	26,650,048
PROPERTY TAX CONTRIBUTION	3,097,031	2,734,206	30	443,804	44,346	50	6,319,467	1,578,597	0	14,217,532	0	14,217,532

PROPERTY TAXES ARE SUMMARIZED AS FOLLOWS:	2023	**2024**	% CHANGE	
GENERAL FUND	2,992,301	**3,097,031**	3.50%	
DEBT SERVICE FUND	2,548,555	**2,734,206**	7.28%	
CAPITAL PROJECTS FUND	30	**30**	0.00%	
LIBRARY FUND	391,440	**443,804**	13.38%	
OUTREACH/NUTRITION FUND	41,000	**44,346**	8.16%	
SWIMMING POOL FUND	63	**50**	-20.63%	
EMPLOYEE RETIRE. INS. FUND	5,973,389	**6,319,467**	5.79%	
TOTAL GENERAL LEVY	11,946,778	**12,638,935**	5.79%	
TID INCREMENT	1,562,418	**1,578,597**	1.04%	
TOTAL PROPERTY TAX CONTRIB.	13,509,195	**14,217,532**	5.24%	
ASSESSED VALUE	873,404,820	**1,099,480,800**	25.88%	226,075,980
MIL RATE PER $1,000 ASSESSED W/OUT TID	**13.678397**	**11.495366**	-15.96%	

OUTSTANDING VILLAGE INDEBTEDNESS (THRU 12/31/2023)	
VILLAGE GENERAL OBLIGATION BONDS	12,020,250
VILLAGE GENERAL OBLIGATION DEBT	0
TID #3 GENERAL OBLIGATION BONDS	3,324,750
TID #4 GENERAL OBLIGATION DEBT	0
TID #5 GENERAL OBLIGATION DEBT	3,720,000
UTILITY REVENUE BONDS	24,369,323
UTILITY GENERAL OBLIGATION DEBT	0
TOTALS	43,434,323

LEVY LIMIT WORKSHEET

LEVY	2020 ACTUAL /2019 LEVY	2021 ACTUAL /2020 LEVY	2022 ACTUAL /2021 LEVY	2023 BUDGET /2022 LEVY	2024 BUDGET /2023 LEVY	2025 BUDGET /2024 LEVY	2026 BUDGET /2025 LEVY	2027 BUDGET /2026 LEVY	2028 BUDGET /2027 LEVY
General Fund (100)	2,779,452	2,843,093	2,890,576	2,992,301	3,097,031	3,205,427	3,314,412	3,423,788	3,533,349
Library (240)	491,618	491,618	498,992	506,477	557,125	576,624	599,689	620,678	642,402
Outreach/Nutrition (230)	29,888	32,877	39,453	47,343	48,953	56,811	68,174	74,991	74,991
Capital Projects (400)	270,000	270,000	270,001	250,000	300,000	300,000	300,000	300,000	300,000
Revolving Loan	0	0	0	0	0	0	0	0	0
Employee Retirement Insurance (250	29,999	35,000	34,999	40,000	40,000	50,000	55,000	60,000	65,000
Welcome Center (290)	0	0	0	0	0	0	0	0	0
Swimming Pool (215)	54,999	50,000	30,000	30,000	33,700	42,000	42,000	42,000	42,000
TID Debt Service (350)	78,352	54,422	52,160	55,462	54,428	55,620	54,540	0	0
General Debt Service (300)	1,743,776	1,600,000	1,599,999	1,600,000	1,700,000	1,500,000	1,660,000	1,725,000	1,725,000
TOTAL GENERAL LEVY	5,478,084	5,377,011	5,416,180	5,521,583	5,831,237	5,786,483	6,093,815	6,246,457	6,382,742
GENERAL LEVY % CHANGE	6.18%	-1.85%	0.73%	1.95%	5.61%	-0.77%	5.31%	2.50%	2.18%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,660,870	3,722,589	3,764,021	3,866,121	4,076,809	4,230,863	4,379,275	4,521,457	4,657,742
LEVY LIMIT % CHANGE	3.88%	1.69%	1.11%	2.71%	5.450%	3.78%	3.51%	3.25%	3.01%
Allowable difference %	3.88%	1.69%	1.11%	2.430%	1.000%	2.00%	2.00%	2.00%	2.00%
					0.000%				
				Adjusted Levy Limit	1.000%				
Assessed Value	738,109,760	750,670,860	761,229,160	873,404,820	1,099,480,800	1,121,470,416	1,143,899,824	1,166,777,820	1,190,113,376
Mil rate	7.4218	7.1629	7.1150	6.3219	5.3036	5.1597	5.3272	5.3536	5.3631
$250,000 assessed value	$1,855	$1,791	$1,779	$1,580	$1,326	$1,290	$1,332	$1,338	$1,341
Annual change	$31	-$64	-$12	-$199	-$254	-$36	$42	$6	$3
Percent change	1.71%	-3.49%	-0.67%	-11.15%	-16.11%	-2.71%	3.25%	0.49%	0.18%

Village of Mount Horeb
Total of Wage & Benefit Line Items from 2024 Budget

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
General Fund (100)										
Wages	1,757,209	1,883,894	2,000,450	2,039,418	1,995,158	**2,453,493**	2,489,577	2,547,225	2,588,245	2,647,796
Overtime	155,251	124,650	145,013	138,538	107,124	**95,116**	96,223	97,953	99,583	101,339
Health	353,223	330,241	467,308	522,544	405,502	**464,706**	478,645	493,004	507,795	523,028
Dental	33,170	21,870	14,720	15,385	23,853	**14,628**	15,041	15,468	15,905	16,358
Life	4,358	5,002	4,189	4,128	3,879	**4,151**	4,270	4,393	4,519	4,647
ICI	0	0	0	0	0	**0**	0	0	0	0
Retirement	157,408	182,071	195,497	196,497	207,994	**240,368**	246,130	253,540	259,896	267,675
FICA	141,637	150,762	156,888	159,108	156,502	**181,309**	189,298	192,883	196,463	200,542
200 Funds (201,215,225,230,240)										
Wages	446,923	434,696	451,044	496,265	600,824	**684,764**	704,442	724,837	744,859	766,740
Overtime	2,230	1,989	2,292	2,736	3,000	**3,150**	3,150	3,150	3,150	3,150
Health	40,210	58,254	59,900	65,854	120,758	**98,593**	100,987	103,483	106,031	108,661
Dental	3,848	3,060	1,999	1,948	7,019	**6,086**	6,300	6,516	6,736	6,958
Life	364	472	474	541	995	**1,031**	1,061	1,094	1,126	1,161
ICI	0	0	0	0	0	**0**	0	0	0	0
Retirement	19,836	23,067	22,159	22,905	29,912	**34,434**	35,758	37,010	38,314	39,670
FICA	33,913	33,192	35,060	38,199	41,704	**56,206**	57,831	59,514	61,157	62,962
TID Funds (450,455,460)										
Admin Wages	7,200	7,200	7,200	5,000	5,000	**5,000**	5,000	5,000	5,000	5,000
900 Utility Funds (910,920,930)										
Wages	968,578	1,077,080	1,147,071	1,147,071	1,084,031	**1,309,931**	1,318,942	1,328,041	1,337,233	1,346,516
Overtime	31,093	29,429	30,540	30,540	41,357	**34,551**	34,732	34,917	35,105	35,297
Health	198,043	226,982	231,885	230,753	220,505	**252,698**	260,280	268,089	276,132	284,416
Dental	19,124	15,078	14,379	16,904	16,398	**16,567**	17,064	17,576	18,104	18,647
Life	2,432	2,871	2,676	2,898	2,596	**3,458**	3,561	3,668	3,778	3,891
ICI	0	0	0	0	0	**0**	0	0	0	0
Retirement	69,205	79,257	83,563	80,899	81,604	**92,770**	93,945	95,134	96,338	97,555
FICA	70,539	80,052	85,466	88,414	88,290	**86,542**	93,556	94,266	94,984	95,709
Total All Funds										
Wages	**3,179,910**	**3,402,870**	**3,605,765**	**3,687,754**	**3,685,013**	**4,453,188**	**4,517,961**	**4,605,104**	**4,675,336**	**4,766,052**
Total per 2024 Wages tab						4,412,926				
Wages tab more / (less) than budget tabs						(40,263)	(goal should be approx 80K variance here). --Under Review djs 9/25			
Turnover allowance (10% turnover; 60 days to refill)						73,549				
Overtime	**188,574**	**156,069**	**177,846**	**171,814**	**151,481**	**132,817**	**134,105**	**136,020**	**137,838**	**139,786**
Health Insurance	**591,477**	**615,477**	**759,093**	**819,151**	**746,765**	**815,997**	**839,912**	**864,576**	**889,958**	**916,105**
Dental Insurance	**56,142**	**40,009**	**31,098**	**34,237**	**47,271**	**37,281**	**38,405**	**39,560**	**40,745**	**41,963**
Life Insurance	**7,154**	**8,345**	**7,339**	**7,567**	**7,470**	**8,640**	**8,892**	**9,155**	**9,423**	**9,699**
ICI Insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
WRS Retirement	**246,449**	**284,395**	**301,218**	**300,300**	**319,510**	**367,572**	**375,833**	**385,684**	**394,548**	**404,900**
FICA	**246,089**	**264,005**	**277,414**	**285,720**	**286,497**	**324,057**	**340,685**	**346,663**	**352,604**	**359,213**
Total Wages & Benefi	**4,515,795**	**4,771,169**	**5,159,773**	**5,306,543**	**5,244,007**	**6,139,552**	**6,255,793**	**6,386,762**	**6,500,452**	**6,637,718**
Increase v PY	#REF!	5.7%	8.1%	2.8%	-1.2%	17.1%	1.9%	2.1%	1.8%	2.1%

Notes:
FTE Additions = One--Police
Wages = 5% raises reflected, Library, Rec, Water *adj to market*, *$73K* included in budget for turnover allowance (assuming 10%/60 days to fill) --Under Review djs 9/25/23
Health Insurance annual cost = estimating rates up 14.6% over 2023 per notice from ETF
Dental Insurance annual cost = estimating rates up 3% over 2023
Life Insurance annual cost = 3% increase assumed; rates increase in July each year
Retirement employer contribution = 6.9% & 14.32% WPPA in 2024 (6.8% & 13.23% in 2023)

Village of Mount Horeb
Full-Time Equivalent (FTE) Report
2020-2024

	2020	2021	2022	2023	2024 Budget	2024 v 2023	Notes
Village Office	9	9	8	8	8	0	
						0	
Public Services	6.25	6.25	7.25	7.25	7.25	0	
Police	16.4	17.4	18.1	20.1	21.1	1	
Recreation	2.25	2.25	2.25	2.25	2.25	0	
Outreach	2.5	2.5	2.5	2.5	2.5	0	
Library	9.7	9.7	9.7	9.7	9.7	0	
Electric Utility	5	5.4	5.4	5.4	6	0.6	Bo moved to Electric at 100%
Water Utility	2	2.6	2.6	2.6	2	-0.6	Bo moved to Electric at 100%
Wastewater Utility	4	4	4	4	4	0	
Total	**57.1**	**59.1**	**59.8**	**61.8**	**62.8**	**1.00**	

VILLAGE OF MOUNT HOREB
2024 GENERAL FUND BUDGET SUMMARY
(AS REQUIRED BY SECTION 65.90(3))

	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
REVENUES				
TAXES (UTILITY AND OTHER)	431,542	477,822	488,230	2.18%
INTERGOVERNMENTAL REVENUE	718,138	816,750	1,089,372	33.38%
LICENSES & PERMITS	169,932	174,017	176,182	1.24%
FINES, FORFEITURES & PENALTIES	35,312	50,000	50,000	0.00%
PUBLIC CHARGES FOR SERVICES	810,488	773,474	816,578	5.57%
INTERGOVERNMENTAL CHARGES	53,356	55,000	57,200	4.00%
MISCELLANEOUS REVENUE	91,496	117,704	125,504	6.63%
OTHER FINANCING SOURCES	2,194	9,000	8,400	-6.67%
TOTAL REVENUES	2,312,458	2,473,767	2,811,466	13.65%
EXPENDITURES				
GENERAL GOVERNMENT	827,849	858,549	862,380	0.45%
PUBLIC SAFETY	2,694,369	2,885,836	3,057,627	5.95%
PUBLIC SERVICES	1,513,544	1,627,606	1,763,612	8.36%
CULTURE, RECREATION & EDUCATION	343,817	329,544	364,584	10.63%
CONSERVATION & DEVELOPMENT	43,359	96,400	90,400	-6.22%
TRANSFER TO OTHER FUNDS	2,525,604	2,529,282	2,734,206	8.10%
CAPITAL OUTLAY	1	1	0	
TOTAL EXPENDITURES	7,948,543	8,327,218	8,872,810	6.55%
NET-REVENUES OVER (UNDER) EXPEND	(5,636,085)	(5,853,451)	(6,061,344)	
LOCAL PROPERTY TAX	5,416,180	5,521,583	5,831,237	
NET SURPLUS (DEFICIT)	(219,905)	(331,868)	(230,107)	
FUND BALANCE - START OF YEAR	2,554,893	2,334,989	2,003,121	
FUND BALANCE - END OF YEAR	2,334,988	2,003,121	1,773,014	

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

	GENERAL FUND	12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES													
	TAXES												
100-411100-000	PROPERTY TAXES-GENERAL FUND	2,609,703	2,779,452	2,843,093	2,890,576	2,992,301	2,277,694	2,992,301	3,097,031	3,205,427	3,314,412	3,423,788	3,533,349
100-411110-000	PROPERTY TAXES-OTHER FUNDS	2,549,453	2,698,632	2,533,917	2,525,604	2,529,282	1,918,965	2,548,555	2,734,206	2,581,055	2,779,403	2,822,669	2,849,393
100-412200-000	SALES TAX DISCOUNT	160	(98)	80	33	30	(21)	30	30	30	30	30	30
100-413100-000	PAYMENTS IN LIEU OF TAXES-UTIL	437,940	420,844	406,333	391,698	435,102	195,600	391,440	443,804	452,680	461,733	470,968	480,387
100-413200-000	TAXES FROM TAX EXEMPT ENTITIES	39,494	41,072	39,930	39,789	42,640	6,096	41,000	44,346	46,120	47,965	49,883	51,879
100-418000-000	INTEREST ON TAXES	135	235	114	22	50	63	63	50	50	50	50	50
	TOTAL TAXES	**5,636,885**	**5,940,138**	**5,823,467**	**5,847,722**	**5,999,405**	**4,398,397**	**5,973,389**	**6,319,467**	**6,285,363**	**6,603,593**	**6,767,388**	**6,915,087**
	INTERGOVERNMENTAL REVENUE												
100-434100-000	STATE SHARED REVENUES	151,632	157,484	181,725	179,923	145,659	0	145,659	377,359	377,359	377,359	377,359	377,359
100-434150-000	STATE SHARED REV-EXPEND RESTRA	0	0	0	0	97,495	0	97,495	69,839	69,839	69,839	69,839	69,839
100-434200-000	STATE FIRE INSURANCE	28,333	29,738	31,581	33,553	32,000	0	32,000	32,000	32,000	32,000	32,000	32,000
100-434300-000	STATE EXEMPT COMPUTER AID	2,349	2,349	2,349	2,349	2,349	0	3,463	3,923	3,923	3,923	3,923	3,923
100-434400-000	STATE PPT AID	10,459	4,914	0	4,914	5,666	5,666	5,666	5,666	5,666	5,666	5,666	5,666
100-435210-000	STATE GRANT - LAW ENFORCEMENT	2,560	2,080	0	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
100-435300-000	STATE GRANT - TRANSPORTATION	434,436	499,601	532,585	479,326	506,712	253,389	506,712	**573,716**	490,000	490,000	490,000	490,000
100-435400-000	STATE GRANT - RECYCLING	17,787	17,786	17,850	17,805	17,000	17,814	17,814	17,000	17,000	17,000	17,000	17,000
100-435500-000	STATE GRANT - PANDEMIC RELIEF	0	139,246	0	0	0	0	0	0	0	0	0	0
100-436200-000	STATE PAYMENT IN LIEU OF TAXES	269	269	269	269	269	269	269	269	269	269	269	269
100-437900-000	SHARED REV MEDICAL ASSIST PROG	5,171	3,955	3,175	0	7,600	0	7,600	7,600	7,600	7,600	7,600	7,600
	TOTAL INTERGOVERNMENTAL REV	**652,995**	**857,420**	**769,534**	**718,138**	**816,750**	**277,137**	**818,678**	**1,089,372**	**1,005,656**	**1,005,656**	**1,005,656**	**1,005,656**
	LICENSES & PERMITS												
100-441100-000	LIQUOR & MALT BEVERAGE LICENSE	9,050	9,025	20,337	11,233	10,000	5,665	10,000	10,000	10,000	10,000	10,000	10,000
100-441210-000	OPERATOR LICENSES	3,035	1,845	2,810	1,450	3,000	460	3,000	3,000	3,000	3,000	3,000	3,000
100-441220-000	CIGARETTE LICENSES	175	150	165	188	175	125	175	175	175	175	175	175
100-441250-000	CATV FRANCHISE FEE (35%)	27,638	28,197	26,569	28,210	29,342	9,402	18,805	29,782	30,229	30,682	31,142	31,609
100-442110-000	BICYCLE LICENSES	0	6	16	2	0	0	0	0	0	0	0	0
100-442120-000	DOG & CAT LICENSES-VILL SHARE	1,683	2,659	3,713	4,392	4,000	2,016	4,000	4,000	4,000	4,000	4,000	4,000
100-443100-000	BUILDING PERMITS	66,851	91,184	79,177	106,528	115,000	44,156	88,312	116,725	118,476	120,253	122,057	123,888
100-444000-000	ZONING PERMITS & FEES	2,730	3,850	2,550	150	4,000	350	4,000	4,000	4,000	4,000	4,000	4,000
100-445000-000	EROSION CONTROL FEES	5,050	4,300	11,150	6,050	7,000	4,550	7,000	7,000	7,000	7,000	7,000	7,000
100-449000-000	OTHER REGULATORY PERMITS & FEE	1,060	2,160	4,860	11,730	1,500	7,934	1,500	1,500	1,500	1,500	1,500	1,500
	TOTAL LICENSES & PERMITS	**117,272**	**143,375**	**151,347**	**169,932**	**174,017**	**74,658**	**136,792**	**176,182**	**178,380**	**180,610**	**182,874**	**185,172**
	FINES, FORFEITURES & PENALTIES												
100-451100-000	COURT PENALTIES & COSTS	31,336	30,479	36,715	28,492	40,000	13,112	40,000	40,000	40,000	40,000	40,000	40,000
100-451300-000	PARKING VIOLATIONS	10,280	5,944	6,221	6,820	10,000	5,003	10,000	10,000	10,000	10,000	10,000	10,000
	TOTAL FINES, FORFEITS & PENALTI	**41,616**	**36,423**	**42,936**	**35,312**	**50,000**	**18,114**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
	PUBLIC CHARGES FOR SERVICES												
100-461100-000	TITLE FEES/OTHER GEN GOV (NT)	5,370	5,280	5,640	5,345	5,000	1,835	5,000	5,000	5,000	5,000	5,000	5,000
100-461200-000	LICENSE PUBLICATION FEES (NT)	130	110	0	6	150	0	150	150	150	150	150	150
100-462100-000	LAW ENFORCE. FEES FOR SERVICES	129	426	6,237	64	1,000	74	1,000	1,000	1,000	1,000	1,000	1,000
100-464200-000	RECYCLING & GARBAGE INCOME	417,583	424,631	474,554	467,238	478,174	248,519	497,039	490,128	502,381	514,941	527,815	541,010
100-467200-000	PARK SHELTER FEES (TAX)	4,824	929	5,652	8,522	5,000	2,774	6,800	6,000	6,000	6,000	6,000	6,000
100-467210-000	BALL FIELD FEES (TAX)	687	0	692	664	700	0	800	700	800	800	800	800
100-467410-000	RECREATION PROGRAM (TAX)	41,111	11,182	10,027	11,420	8,000	7,014	8,000	8,000	8,000	8,000	8,000	8,000
100-467415-000	RECREATION PROG (NT)	227,158	44,980	194,434	251,954	220,000	154,516	250,000	250,000	250,000	250,000	250,000	250,000
100-467418-000	WPRA TICKET PROGRAM REV (NT)	6,604	0	4,891	5,961	0	138	3,000	0	0	0	0	0
100-467430-000	COMMUNITY CENTER (NT)	0	0	145	0	0	0	0	0	0	0	0	0
100-467435-000	COMMUNITY CENTER-PRIVATE(TAX)	284	28	0	0	200	0	200	350	350	350	350	350
100-467844-000	VENDING MACHINE COMMISSION(NT	1,110	578	1,064	832	250	249	250	250	250	250	250	250
100-467847-000	RECREATION SPONSORSHIP REVENU	4,960	395	475	5,070	5,000	1,450	4,000	5,000	5,000	5,000	5,000	5,000
100-469000-000	MISCELLANEOUS REVENUE	31,334	35,618	52,794	53,412	50,000	17,415	35,915	50,000	50,000	50,000	50,000	50,000
	TOTAL PUBLIC CHARGES FOR SE	**741,285**	**524,158**	**756,605**	**810,488**	**773,474**	**433,983**	**812,153**	**816,578**	**828,931**	**841,491**	**854,365**	**867,560**
	INTERGOVERNMENTAL CHARGES												

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-470000-000	INTERGOVERN. CHARGES-SERVICES	**7,762**	**6,250**	**75,272**	**53,356**	**55,000**	**0**	**55,000**	**57,200**	**59,488**	**61,868**	**64,343**	**66,917**
	MISCELLANEOUS REVENUE												
100-481100-000	INVESTMENT INTEREST	117,197	57,356	14,026	32,695	17,000	60,933	121,867	60,000	60,000	60,000	60,000	60,000
100-481101-000	CAPITAL LEASE REV-INTEREST						679	1,358	0	0	0	0	0
100-481200-000	MARKET ADJUSTMENT-INVESTMENT	2,170	224	0	0	0	0	0	0	0	0	0	0
100-481150-000	LANDMARKS FOUNDATION INTEREST	0	0	0	0	0	0	0	0	0	0	0	0
100-482500-000	NORSK GOLF PROPERTY LEASE	7,200	7,200	7,200	7,121	7,200	3,877	7,754	7,200	7,200	7,200	7,200	7,200
100-482900-000	RENT-MUNICIPAL BUILDINGS	33,804	33,804	33,804	33,804	33,804	16,902	33,804	33,804	33,804	33,804	33,804	33,804
100-484000-000	COMPENSATION-FIXED ASSET LOSS	2,672	13,835	400	0	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
100-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	350	7,021	54,914	0	35,200	0	35,200	0	0	0	0	0
100-485500-000	CONTRIBUTIONS-K9 PROGRAM	350	7,021	0	17,866	0	200	400	0	0	0	0	0
100-485100-000	REC DEPT CONTRIBUTIONS	338	205	625	10	0	15	30	0	0	0	0	0
100-489000-000	REFUND OF PRIOR YEARS EXPENSE	32,508	11,801	23,447	0	23,000	0	23,000	23,000	23,000	23,000	23,000	23,000
	TOTAL MISCELLANEOUS REVENUE	**196,239**	**131,446**	**134,416**	**91,496**	**117,704**	**82,607**	**224,913**	**125,504**	**125,504**	**125,504**	**125,504**	**125,504**
	OTHER FINANCING SOURCES												
100-491300-000	LANDMARKS CONTRACT PAYMENT	0	0	0	0	0	0	0	0	0	0	0	0
100-492200-000	TRANSFER FROM OTHER FUNDS	9,699	4,481	8,922	2,194	9,000	0	9,000	8,400	8,400	8,400	8,400	8,400
100-492600-000	TRANSFER FROM UTILITY FUNDS	40,000	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**7,443,752**	**7,643,690**	**7,762,498**	**7,728,638**	**7,995,350**	**5,284,897**	**8,079,925**	**8,642,703**	**8,541,722**	**8,877,121**	**9,058,530**	**9,224,296**
				2,385,489	2,312,458	2,473,767							
	EXPENDITURES												
GENERAL GOVERNMENT													
	VILLAGE BOARD												
100-511000-111	REGULAR WAGES	22,131	22,262	22,131	22,131	22,000	9,167	18,333	22,000	22,000	22,000	22,000	22,000
100-511000-136	FICA	1,693	1,703	1,694	1,693	1,683	701	1,403	1,683	1,683	1,683	1,683	1,683
100-511000-320	FEES & DUES	5,424	5,646	5,842	12,504	6,439	275	6,647	6,839	7,181	7,540	7,917	8,313
100-511000-330	MILEAGE REIMBURSEMENT	0	0	0	0	600	0	0	600	600	600	600	600
100-511000-335	TRAINING	1,695	242	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
100-511000-390	MISCELLANEOUS EXPENDITURES	256	984	7,103	1,771	1,000	1,002	1,002	1,000	1,000	1,000	1,000	1,000
	TOTAL VILLAGE PRESIDENT	**31,199**	**30,837**	36,769	38,099	**32,722**	**11,145**	**28,385**	**33,122**	**33,464**	**33,823**	**34,200**	**34,596**
	MUNICIPAL COURT												
100-512000-111	REGULAR WAGES	39,202	20,349	29,718	29,767	29,914	13,509	27,018	31,053	31,053	31,053	31,053	31,053
100-512000-122	OVERTIME	493	350	751	692	500	405	811	500	500	500	500	500
100-512000-131	HEALTH	5,112	1,741	3,817	3,759	3,981	1,612	3,223	3,694	3,805	3,919	4,037	4,158
100-512000-132	DENTAL	1,145	273	364	383	144	263	526	148	152	157	162	167
100-512000-133	LIFE	175	67	152	156	150	70	140	155	160	165	170	175
100-512000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-512000-135	RETIREMENT	2,077	795	1,543	1,450	1,579	741	1,481	1,680	1,690	1,700	1,710	1,719
100-512000-136	FICA	2,922	1,510	2,323	2,260	2,327	1,042	2,083	2,414	2,414	2,414	2,414	2,414
100-512000-220	UTILITIES	379	242	468	431	400	261	522	408	416	424	432	441
100-512000-310	OFFICE SUPPLIES	228	239	402	103	250	0	0	250	250	250	250	250
100-512000-315	POSTAGE	181	378	367	208	300	93	185	300	300	300	300	300
100-512000-335	TRAINING	1,238	1,161	1,346	1,222	1,600	845	1,690	1,690	1,690	1,690	1,690	1,690
100-512000-390	MISCELLANEOUS EXPENDITURES	922	950	950	1,061	1,200	1,100	2,200	1,200	1,200	1,200	1,200	1,200
100-512000-510	INSURANCE/BOND EXPENSE	0	200	0	220	0	0	0	220	220	0	220	0
100-512000-810	EQUIPMENT	0	2,323	0	0	700	85	170	700	700	700	700	700
	TOTAL MUNICIPAL COURT	**54,074**	**30,579**	**42,202**	**41,710**	**43,044**	**20,024**	**40,049**	**44,412**	**44,550**	**44,472**	**44,838**	**44,767**
	LEGAL												
100-513000-210	GENERAL VILLAGE-FEES & EXPENSE	12,939	12,492	9,289	10,825	15,000	19,992	25,000	18,000	18,000	18,000	18,000	18,000
100-513000-211	COURT - FEES & EXPENSE	9,049	19,954	30,826	35,959	15,000	16,315	25,000	15,000	15,000	15,000	15,000	15,000
	TOTAL LEGAL	**21,988**	**32,445**	**40,115**	**46,784**	**30,000**	**36,307**	**50,000**	**33,000**	**33,000**	**33,000**	**33,000**	**33,000**
	LABOR RELATIONS												
100-513100-210	FEES & EXPENSE	**0**	**0**	**0**	**0**	**2,000**	**0**	**0**	**0**	**0**	**0**	**2,000**	**0**

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

	GENERAL FUND	12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	CODIFICATION OF ORDINANCES												
100-513200-210	CONTRACTUAL SERVICES	**1,841**	**3,078**	**5,417**	**1,217**	**3,500**	**1,195**	**2,390**	**7,000**	**7,000**	**7,000**	**7,000**	**3,500**
	ADMINISTRATION												
100-514100-111	REGULAR WAGES	83,145	109,173	102,557	72,224	59,741	28,252	56,505	60,936	62,155	63,398	64,666	65,959
100-514100-122	OVERTIME	224	0	0	0	0	0	0	0	0	0	0	0
100-514100-131	HEALTH	11,766	16,986	14,187	10,240	14,826	5,577	11,153	12,782	13,165	13,560	13,967	14,386
100-514100-132	DENTAL	1,044	1,027	676	193	144	288	576	149	153	158	163	168
100-514100-133	LIFE	306	341	226	99	130	32	65	134	138	142	146	150
100-514100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-514100-135	RETIREMENT	5,857	7,769	7,304	4,829	4,062	1,893	3,786	4,205	4,314	4,425	4,540	4,657
100-514100-136	FICA	6,763	8,657	8,320	5,829	4,570	2,231	4,461	4,662	4,755	4,850	4,947	5,046
100-514100-210	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
100-514100-320	FEES & DUES	2,001	2,059	1,230	965	1,691	1,104	2,208	1,716	1,742	1,768	1,795	1,822
100-514100-330	MILEAGE REIMBURSEMENT	522	0	0	0	750	0	0	750	750	750	750	750
100-514100-335	TRAINING	3,324	1,274	1,810	1,037	5,000	861	1,723	5,000	5,000	5,000	5,000	5,000
100-514100-390	MISCELLANEOUS EXPENDITURES	1,821	2,370	2,574	8,672	2,000	4,022	5,000	2,000	2,000	2,000	2,000	2,000
100-514100-810	EQUIPMENT	2,174	1,171	57	0	0	0	0	0	0	1,500	0	0
	TOTAL ADMINISTRATION	**118,946**	**150,828**	**138,941**	**104,088**	**92,914**	**44,261**	**85,477**	**92,334**	**94,172**	**97,551**	**97,974**	**99,938**
	CLERK												
100-514200-111	REGULAR WAGES	61,310	88,564	62,074	62,205	66,508	30,786	61,572	68,760	70,135	71,538	72,969	74,428
100-514200-122	OVERTIME	721	5,133	941	4,015	2,000	1,326	2,653	2,000	2,000	2,000	2,000	2,000
100-514200-131	HEALTH	17,667	22,537	17,719	17,399	19,550	8,086	16,171	18,532	19,088	19,661	20,251	20,859
100-514200-132	DENTAL	1,926	2,015	963	991	356	745	1,489	367	378	389	401	413
100-514200-133	LIFE	127	280	196	199	202	92	185	208	214	220	227	234
100-514200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-514200-135	RETIREMENT	4,019	5,948	4,256	4,270	4,659	2,178	4,355	4,882	5,006	5,133	5,263	5,396
100-514200-136	FICA	4,433	6,739	4,480	4,655	5,241	2,252	4,504	5,413	5,518	5,626	5,735	5,847
100-514200-320	FEES & DUES	208	180	147	130	300	65	130	130	130	130	130	130
100-514200-330	MILEAGE REIMBURSEMENT	455	0	0	0	600	0	0	500	600	500	600	600
100-514200-335	TRAINING & TRAVEL	2,568	50	1,619	476	2,500	743	1,485	2,500	2,500	2,500	2,500	2,500
100-514200-810	EQUIPMENT	0	0	0	823	0	0	0	0	0	0	0	0
	TOTAL CLERK	**93,435**	**131,446**	**92,395**	**95,163**	**101,916**	**46,272**	**92,544**	**103,292**	**105,569**	**107,697**	**110,076**	**112,407**
	GENERAL PERSONNEL												
100-514300-111	EMPLOYEE INCENTIVES	**0**	**0**	**0**	**30**	**600**	**177**	**600**	**600**	**600**	**600**	**600**	**600**
	ELECTIONS												
100-514400-111	REGULAR WAGES	4,654	13,723	7,311	15,947	8,000	7,267	8,000	20,000	8,000	17,250	8,625	17,250
100-514400-122	OVERTIME	1	69	1	0	50	0	0	50	50	125	50	50
100-514400-131	HEALTH	752	1,023	1,220	1,161	1,279	590	1,179	1,352	1,392	1,434	1,477	1,521
100-514400-132	DENTAL	84	73	51	47	14	44	88	14	14	14	14	14
100-514400-133	LIFE	2	3	3	3	2	2	4	2	2	2	2	2
100-514400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-514400-135	RETIREMENT	148	180	178	156	205	95	189	1,383	559	1,213	609	1,221
100-514400-136	FICA	174	336	206	207	400	111	223	200	500	400	200	400
100-514400-245	MAINTENANCE-CONTRACTUAL	1,251	500	825	0	1,150	866	1,150	1,173	1,196	1,220	1,244	1,269
100-514400-310	OFFICE SUPPLIES	14	2,452	1,099	1,200	1,000	434	869	1,000	1,000	200	1,000	200
100-514400-315	POSTAGE	96	7,300	1,494	3,151	3,000	1,107	2,214	4,000	4,000	4,000	4,000	4,000
100-514400-328	PRINTING & PUBLICATIONS	1,189	1,890	1,348	1,552	3,000	1,382	2,764	2,000	3,000	1,500	2,000	1,500
100-514400-330	MILEAGE REIMBURSEMENT	190	228	0	158	100	0	0	200	200	200	200	200
100-514400-335	TRAINING	50	0	0	225	0	0	0	200	0	0	0	0
100-514400-390	MISCELLANEOUS EXPENDITURES	230	258	843	1,403	750	769	1,539	100	500	100	500	100
100-514400-810	EQUIPMENT	0	0	0	120	2,000	(799)	(799)	2,000	0	0	0	0
	TOTAL ELECTIONS	**8,835**	**28,037**	**14,582**	**25,331**	**20,950**	**11,868**	**17,419**	**33,674**	**20,413**	**27,658**	**19,921**	**27,727**
	OTHER OFFICE EXPENSE												
100-514500-210	EMPLOYEE BENEFITS EXPENSE	1,963	2,064	1,888	3,318	2,000	473	945	2,000	2,000	2,000	2,000	2,000

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

	GENERAL FUND	12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-514500-220	INVESTMENT FEES & EXPENSE	38	11	0	0	0	0	0	0	0	0	0	0
100-514500-245	MAINT-OFFICE MACHINE CONTRACTS	17,140	24,064	30,032	24,240	25,000	12,974	25,949	25,000	25,500	26,010	26,530	27,061
100-514500-310	OFFICE SUPPLIES	3,407	5,323	3,795	5,325	3,000	2,772	5,544	5,000	5,000	5,000	5,000	5,000
100-514500-315	POSTAGE	854	1,172	1,063	812	1,200	753	1,507	1,200	1,290	1,387	1,491	1,603
100-514500-328	PRINTING & PUBLICATIONS	1,783	3,470	2,277	4,121	2,500	684	1,367	2,500	2,575	2,652	2,732	2,814
100-514500-390	TECHNOLOGY EXPENSE	14,080	11,775	17,668	17,228	12,000	15,012	25,012	18,000	18,540	19,096	19,669	20,259
100-514500-810	EQUIPMENT	790	4,137	222	5,390	22,894	1,005	1,500	750	1,000	1,500	2,000	2,500
	TOTAL OTHER OFFICE EXPENSE	**40,057**	**52,016**	**56,947**	**60,435**	**68,594**	**33,673**	**61,824**	**54,450**	**55,905**	**57,645**	**59,422**	**61,237**
	ACCOUNTING												
100-515100-210	CONTRACTUAL SERVICES	**37,669**	**43,391**	**39,678**	**42,636**	**45,619**	**39,917**	**44,290**	**46,988**	**48,398**	**49,850**	**51,346**	**52,886**
	TREASURER												
100-515200-111	REGULAR WAGES	43,634	79,372	112,352	115,411	128,513	53,681	107,361	134,622	137,314	140,061	142,862	145,719
100-515200-122	OVERTIME	7,235	5,875	6,487	3,446	7,000	2,175	4,350	6,500	6,000	6,000	6,000	6,000
100-515200-131	HEALTH	1,393	8,529	17,344	21,248	13,766	8,756	17,512	20,069	20,671	21,291	21,930	22,588
100-515200-132	DENTAL	890	1,214	1,072	1,072	317	554	1,108	326	336	346	356	367
100-515200-133	LIFE	62	102	263	435	304	185	370	313	322	332	342	352
100-515200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-515200-135	RETIREMENT	3,328	5,533	7,744	7,292	9,215	3,757	7,514	9,737	9,946	10,195	10,450	10,711
100-515200-136	FICA	3,863	6,170	8,789	8,868	10,367	4,125	8,250	10,796	10,964	11,174	11,388	11,607
100-515200-315	POSTAGE	1,339	1,704	1,230	2,406	1,769	4	9	1,813	1,858	1,904	1,952	2,001
100-515200-320	FEES & DUES	535	552	739	533	850	29	58	850	850	850	850	850
100-515200-328	PRINTING AND PUBLICATIONS	298	330	260	707	600	0	0	0	0	0	0	0
100-515200-330	MILEAGE REIMBURSEMENT	743	0	0	63	750	0	0	750	750	750	750	750
100-515200-335	TRAINING	1,370	200	258	2,365	3,500	2,035	3,500	4,000	4,500	4,500	4,500	4,500
100-515200-810	EQUIPMENT	1,061	0	0	1,699	0	0	0	0	1,400	1,400	0	0
	TOTAL TREASURER	**65,750**	**109,581**	**156,538**	**165,544**	**176,951**	**75,302**	**150,034**	**189,776**	**194,911**	**198,803**	**201,380**	**205,445**
	ASSESSMENT OF PROPERTY												
100-515300-210	CONTRACTUAL SERVICES	19,775	16,403	13,040	20,103	20,000	15,920	20,000	20,000	20,000	20,000	22,000	22,000
100-515300-328	PRINTING & PUBLICATIONS	132	84	74	164	175	31	175	175	175	175	175	175
	TOTAL ASSESSMENT OF PROPERTY	**19,907**	**16,486**	**13,114**	**20,267**	**20,175**	**15,951**	**20,175**	**20,175**	**20,175**	**20,175**	**22,175**	**22,175**
	MUNICIPAL BUILDING												
100-516000-111	REGULAR WAGES	3,677	5,756	2,054	13,436	4,000	8,119	16,238	10,000	10,000	10,000	10,000	10,000
100-516000-122	OVERTIME	0	0	62	0	0	0	0	0	0	0	0	0
100-516000-131	HEALTH	1,124	1,160	845	1,893	3,326	299	598	685	705	726	748	770
100-516000-132	DENTAL	102	115	36	32	22	21	41	23	24	25	26	27
100-516000-133	LIFE	16	17	7	20	33	4	7	34	35	36	37	38
100-516000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-516000-135	RETIREMENT	240	354	143	335	272	69	138	690	694	698	702	706
100-516000-136	FICA	263	408	147	980	306	614	1,229	765	765	765	765	765
100-516000-220	UTILITIES	16,587	17,559	16,376	17,702	17,000	8,914	17,000	17,340	17,687	18,041	18,402	18,770
100-516000-240	REPAIRS & MAINT - CONTRACTUAL	19,949	24,044	29,116	28,722	21,000	12,267	21,000	21,000	21,000	21,000	21,000	21,000
100-516000-350	MAINTENANCE SUPPLIES	1,592	1,252	1,438	2,608	3,000	616	3,060	3,100	3,193	3,289	3,388	3,490
100-516000-390	MISCELLANEOUS EXPENDITURES	730	629	3,055	1,192	750	439	750	750	750	750	750	750
100-516000-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
100-516000-820	BUILDING REPAIRS	0	0	0	1,161	25,000	0	25,000	0	0	0	0	0
	TOTAL MUNICIPAL BUILDING	**44,281**	**51,293**	**53,279**	**68,081**	**74,709**	**31,361**	**85,060**	**54,387**	**54,853**	**55,330**	**55,818**	**56,316**
	NONDEPARTMENTAL INSURANCE & BONDS												
100-519300-510	PROPERTY & LIABILITY	119,672	111,035	107,895	114,114	143,855	71,820	143,639	148,171	150,394	135,355	137,385	139,446
100-519300-511	UNEMPLOYMENT	0	634	2,853	4,349	1,000	0	0	1,000	1,000	1,000	1,000	1,000
	TOTAL NONDEPT INSURANCE & BO	**119,672**	**111,669**	**110,748**	**118,463**	**144,855**	**71,820**	**143,639**	**149,171**	**151,394**	**136,355**	**138,385**	**140,446**
	WRITTEN OFF PROPERTY TAXES												
100-519800-390	WRITTEN OFF PROPERTY TAXES	**535**	**135**	**58**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

	GENERAL FUND	12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	PRIOR YEARS EXPENDITURES												
100-519900-390	ADDITIONAL EXPENSE PRIOR YEARS	**(14)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GENERAL GOVERNMENT	**658,175**	**791,822**	**800,784**	**827,849**	**858,549**	**439,273**	**821,886**	**862,380**	**864,404**	**869,958**	**878,134**	**895,040**
PUBLIC SAFETY													
	POLICE ADMINISTRATION												
100-521100-111	REGULAR WAGES	246,064	305,987	360,147	469,985	548,323	189,918	379,835	514,922	525,220	535,725	546,439	557,368
100-521100-113	REGULAR WAGES-BLDG MAINT	714	1,881	(1,149)	255	1,000	168	1,000	1,100	1,000	1,000	1,000	1,000
100-521100-122	OVERTIME	4,709	25,198	14,810	24,086	15,000	8,498	15,000	15,000	15,000	15,000	15,000	15,000
100-521100-131	HEALTH	49,714	41,975	55,470	102,410	105,180	43,778	87,555	100,338	103,348	106,448	109,641	112,930
100-521100-132	DENTAL	5,056	2,439	2,024	3,762	1,781	2,363	4,726	1,835	1,890	1,947	2,005	2,065
100-521100-133	LIFE	757	805	898	916	845	421	842	871	897	924	952	981
100-521100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-521100-135	RETIREMENT	23,211	37,052	39,143	48,209	68,516	22,507	45,015	35,606	36,520	37,463	38,430	39,421
100-521100-136	FICA	18,211	26,993	28,093	36,733	41,196	14,733	29,466	38,765	39,509	40,276	41,058	41,856
100-521100-220	UTILITIES	37,780	56,505	55,065	65,993	77,047	33,744	67,488	78,588	80,160	81,763	83,398	85,066
100-521100-240	BUILDING MAINT. CONTRACTUAL	27,240	26,285	20,128	20,078	24,000	9,905	19,809	24,000	24,000	24,000	24,000	24,000
100-521100-245	MAINT-OFFICE MACHINE CONTRACTS	5,332	3,990	1,953	1,783	5,000	914	5,000	5,000	5,000	5,000	5,000	5,000
100-521100-249	MISCELLANEOUS-CONTRACTUAL	1,587	2,451	59	4,361	2,500	2,808	2,500	2,500	2,500	2,575	2,652	2,732
100-521100-310	OFFICE SUPPLIES	4,718	2,040	2,117	1,535	1,500	1,358	1,500	1,500	1,750	1,800	1,800	1,850
100-521100-315	POSTAGE	580	422	362	213	500	154	500	500	500	500	500	500
100-521100-320	FEES & DUES	80	295	295	615	300	340	300	300	300	300	300	300
100-521100-325	SUBSCRIPTIONS	86	0	0	0	200	0	200	200	200	200	200	200
100-521100-335	TRAINING	0	905	6,581	8,338	9,000	4,552	9,000	9,000	9,000	9,000	9,000	9,000
100-521100-340	OPERATING SUPPLIES	788	1,469	1,221	3,305	750	1,807	750	750	750	750	750	750
100-521100-345	CLOTHING ALLOWANCE	949	6,220	1,671	3,074	4,000	8,150	4,000	2,500	2,500	2,500	2,500	2,500
100-521100-350	MAINTENANCE	0	255	1,433	404	750	675	750	750	750	750	750	750
100-521100-380	PUBLIC RELATIONS EXPENDITURES	500	510	650	1,715	1,250	(609)	1,250	1,250	1,250	1,250	1,250	1,250
100-521100-390	MISCELLANEOUS EXPENDITURES	1,787	3,118	1,403	2,374	1,000	1,237	1,000	1,000	1,000	1,000	1,000	1,000
100-521100-395	TECHNOLOGY EXPENSE	21,712	14,475	26,405	24,587	23,284	38,095	40,000	23,983	24,702	25,444	26,207	26,993
100-521100-810	EQUIPMENT	18	648	6,246	196	2,200	3,770	0	0	0	0	0	0
	TOTAL POLICE ADMINISTRATION	**451,592**	**561,916**	**625,026**	**824,929**	**935,123**	**389,286**	**717,487**	**860,258**	**877,747**	**895,615**	**913,832**	**932,512**
	POLICE PATROL												
100-521200-111	REGULAR WAGES	712,415	738,158	809,374	749,379	818,064	401,888	803,776	897,270	924,189	951,915	980,472	1,009,886
100-521200-112	REGULAR WAGES - PART TIME	14,307	13,998	4,282	0	18,000	2,050	4,100	18,000	18,000	18,000	18,000	18,000
100-521200-122	OVERTIME	115,803	65,287	86,309	75,761	52,000	29,711	59,421	53,560	55,167	56,822	58,527	60,283
100-521200-131	HEALTH	155,204	129,872	147,164	151,848	156,323	67,095	145,129	166,318	171,307	176,446	181,739	187,191
100-521200-132	DENTAL	12,927	7,242	4,577	3,281	7,416	2,309	7,200	6,814	7,018	7,229	7,446	7,669
100-521200-133	LIFE	1,231	1,009	1,068	785	743	354	708	765	788	812	836	861
100-521200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-521200-135	RETIREMENT	88,610	92,094	103,999	100,840	114,848	52,163	109,542	136,159	140,733	145,460	150,343	155,389
100-521200-136	FICA	62,532	60,780	66,878	62,664	64,829	29,986	62,971	70,725	72,807	74,952	77,161	79,436
100-521200-249	MISCELLANEOUS-CONTRACTUAL	296	0	0	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
100-521200-345	CLOTHING ALLOWANCE	10,370	20,416	8,861	11,537	10,000	3,155	10,000	7,500	7,500	7,500	7,500	7,500
100-521200-370	GASOLINE & OIL	15,598	13,592	20,530	26,372	20,000	12,079	25,000	20,600	21,218	21,855	22,511	23,186
100-521200-375	VEHICLE MAINTENANCE	14,795	24,391	9,136	12,445	10,000	4,109	10,000	10,000	10,000	10,000	10,000	10,000
100-521200-390	MISCELLANEOUS EXPENDITURES	5,737	3,689	4,592	4,461	4,000	597	4,000	4,000	4,000	4,000	4,000	4,000
100-521200-810	EQUIPMENT	2,559	5,079	12,749	12,454	21,000	1,913	13,000	13,000	13,000	13,000	13,000	13,000
	TOTAL POLICE PATROL	**1,212,382**	**1,175,606**	**1,279,518**	**1,211,827**	**1,299,223**	**607,408**	**1,256,846**	**1,406,711**	**1,447,727**	**1,489,991**	**1,533,535**	**1,578,401**
	CRIME INVESTIGATION												
100-521300-340	OPERATING SUPPLIES	60	327	640	193	500	1,111	1,500	1,000	1,000	1,000	1,000	1,000
100-521300-349	DRUG INVESTIGATION EXPENSE	0	497	452	53	300	69	139	139	139	139	139	139
100-521300-390	MISCELLANEOUS EXPENDITURES	273	159	176	415	200	0	200	200	200	200	200	200
	TOTAL CRIME INVESTIGATION	**333**	**983**	**1,268**	**661**	**1,000**	**1,180**	**1,839**	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**
	POLICE TRAINING												

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-521500-111	REGULAR WAGES	726	14,390	1,984	394	0	0	0	0	0	0	0	0
100-521500-112	REGULAR WAGES - PART TIME	200	184	0	0	0	0	0	0	0	0	0	0
100-521500-122	OVERTIME	0	3,487	0	0	0	0	0	0	0	0	0	0
100-521500-131	HEALTH	124	3,637	299	0	0	0	0	0	0	0	0	0
100-521500-132	DENTAL	11	115	53	0	0	0	0	0	0	0	0	0
100-521500-133	LIFE	2	22	7	0	0	0	0	0	0	0	0	0
100-521500-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-521500-135	RETIREMENT	78	1,919	398	0	0	0	0	0	0	0	0	0
100-521500-136	FICA	69	1,227	266	0	0	0	0	0	0	0	0	0
100-521500-330	MILEAGE REIMBURSEMENT	0	1,190	318	405	1,000	104	208	1,000	1,000	1,000	1,000	1,000
100-521500-335	TRAINING	7,608	2,073	10,835	5,133	10,000	1,559	3,118	10,000	10,000	10,000	10,000	10,000
100-521500-340	OPERATING SUPPLIES	2,198	2,329	3,544	1,093	2,000	4,095	4,500	2,000	2,060	2,122	2,186	2,252
100-521500-390	MISCELLANEOUS EXPENDITURES	260	643	338	0	400	0	0	400	400	400	400	400
	TOTAL POLICE TRAINING	**11,276**	**31,216**	**18,042**	**7,024**	**13,400**	**5,757**	**7,826**	**13,400**	**13,460**	**13,522**	**13,586**	**13,652**
CROSSING GUARDS													
100-521600-111	REGULAR WAGES	5,117	1,625	4,509	5,811	6,000	3,185	6,370	7,800	8,034	8,275	8,523	8,779
100-521600-136	FICA	391	124	345	445	459	244	487	597	615	633	652	672
100-521600-390	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL CROSSING GUARDS	**5,508**	**1,749**	**4,854**	**6,255**	**6,459**	**3,429**	**6,857**	**8,397**	**8,649**	**8,908**	**9,175**	**9,451**
FIRE PROTECTION													
100-522000-290	FIRE DISTRICT CHARGES	**471,315**	**503,368**	**527,514**	**557,300**	**568,586**	**341,152**	**568,586**	**705,047**	**726,198**	**747,984**	**770,424**	**793,537**
						11,286			136,461				
INSPECTION						0			24.00%				
100-524000-249	MISCELLANEOUS-CONTRACTUAL	46,453	43,986	51,433	72,002	44,000	43,388	44,000	44,000	44,000	44,000	44,000	44,000
100-524000-250	WEIGHTS & MEASURES PROGRAM EX	2,400	2,400	2,400	2,400	2,400	1,200	2,400	2,400	2,400	2,400	2,400	2,400
100-524000-328	PRINTING & PUBLICATIONS	0	93	87	0	0	0	0	0	0	0	0	0
100-524000-810	EQUIPMENT	337	219	1,704	0	0	0	0	0	0	0	1,500	0
	TOTAL INSPECTION	**49,190**	**46,698**	**55,623**	**74,402**	**46,400**	**44,588**	**46,400**	**46,400**	**46,400**	**46,400**	**47,900**	**46,400**
EMERGENCY WARNING SYSTEM													
100-525000-290	SIREN MAINTENANCE	**0**	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
EMERGENCY COMMUNICATION SYSTEM													
100-526000-290	DANECOM EXPENDITURES	**2,410**	**10,350**	**14,485**	**11,971**	**14,645**	**2,897**	**5,793**	**15,076**	**15,125**	**15,352**	**15,582**	**15,816**
	TOTAL PUBLIC SAFETY	**2,204,007**	**2,331,887**	**2,526,330**	**2,694,369**	**2,885,836**	**1,395,696**	**2,612,635**	**3,057,627**	**3,137,644**	**3,220,110**	**3,306,373**	**3,392,108**
PUBLIC SERVICES													
HIGHWAY & STREET ADMINISTRATION													
100-531000-111	REGULAR WAGES	39,315	55,639	62,366	72,305	66,745	33,338	66,675	80,000	81,600	83,232	84,897	86,595
100-531000-122	OVERTIME	0	15	354	954	500	308	308	500	500	500	500	500
100-531000-131	HEALTH	7,270	11,002	12,934	14,675	14,174	6,111	12,221	14,005	14,425	14,858	15,304	15,763
100-531000-132	DENTAL	664	783	503	709	834	455	834	834	834	834	834	834
100-531000-133	LIFE	96	160	188	220	199	93	186	199	199	199	199	199
100-531000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-531000-135	RETIREMENT	2,596	3,789	4,236	4,805	4,573	2,354	4,708	5,555	5,698	5,844	5,995	6,149
100-531000-136	FICA	2,950	4,172	4,671	5,484	5,144	2,575	5,150	6,158	6,281	6,405	6,533	6,663
100-531000-210	GENERAL VILLAGE ENGINEERING	2,744	1,359	7,462	9,500	5,000	1,495	2,990	5,000	5,000	5,000	5,000	5,000
100-531000-249	OFFICE EXPENSES	0	883	1,242	2,238	1,000	935	1,871	1,500	1,500	1,500	1,500	1,500
100-531000-335	TRAINING	0	2,574	4,593	3,853	5,500	2,006	4,012	5,500	5,500	5,500	5,500	5,500
100-531000-380	TECHNOLOGY EXPENSE	0	700	805	0	500	0	500	500	500	500	500	500
100-531000-390	UNIFORM EXPENSE	0	3,323	5,424	4,440	4,000	3,277	6,554	5,250	5,250	5,250	5,250	5,250
	TOTAL HIGHWAY & STREET ADMIN	**55,636**	**84,397**	**104,776**	**119,183**	**108,170**	**52,945**	**106,008**	**125,001**	**127,287**	**129,622**	**132,012**	**134,453**
VILLAGE GARAGE													
100-532300-111	REGULAR WAGES	15,422	12,490	19,367	10,205	15,362	3,855	7,710	18,000	18,000	18,000	18,000	18,000

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-532300-122	OVERTIME	0	0	392	416	0	0	0	0	0	0	0	0
100-532300-131	HEALTH	3,495	3,461	7,132	3,909	6,453	971	1,942	2,226	2,292	2,361	2,432	2,505
100-532300-132	DENTAL	319	258	210	63	10	67	134	10	10	10	10	10
100-532300-133	LIFE	75	48	40	38	67	12	24	69	71	73	75	77
100-532300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-532300-135	RETIREMENT	993	842	1,317	679	1,045	274	548	1,242	1,249	1,256	1,264	1,271
100-532300-136	FICA	1,129	891	1,405	711	1,121	278	557	1,121	1,314	1,314	1,314	1,314
100-532300-220	UTILITIES	5,796	7,602	6,995	9,064	11,415	6,058	12,115	11,643	11,876	12,113	12,355	12,602
100-532300-340	OPERATING SUPPLIES	13,141	12,982	15,943	16,567	15,000	9,069	18,137	16,000	16,320	16,646	16,979	17,319
100-532300-360	TOOLS	0	0	0	0	0	0	0	0	0	0	0	0
100-532300-390	MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0
100-532300-810	EQUIPMENT	6,599	4,290	1,589	1,631	6,250	5,484	10,967	6,250	6,250	6,250	6,250	6,250
100-532300-820	BUILDING REPAIRS	0	0	0	1,727	500	95	189	500	500	500	500	500
	TOTAL VILLAGE GARAGE	**46,968**	**42,865**	**54,391**	**45,010**	**57,223**	**26,161**	**52,323**	**57,061**	**57,882**	**58,523**	**59,179**	**59,848**
	STREET MACHINERY												
100-532400-111	REGULAR WAGES	26,660	24,861	32,168	33,783	25,000	16,277	25,000	29,000	29,000	29,000	29,000	29,000
100-532400-122	OVERTIME	0	240	0	0	0	181	362	0	0	0	0	0
100-532400-131	HEALTH	7,006	6,764	10,092	10,743	10,501	3,902	7,804	8,944	9,212	9,488	9,773	10,066
100-532400-132	DENTAL	640	506	448	434	60	273	546	62	64	66	68	70
100-532400-133	LIFE	122	138	154	212	180	77	154	185	191	197	203	209
100-532400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-532400-135	RETIREMENT	1,748	1,694	2,169	2,203	1,700	1,103	2,206	2,001	2,013	2,024	2,036	2,047
100-532400-136	FICA	1,934	1,778	2,301	2,328	1,913	1,152	2,304	1,913	2,219	2,219	2,219	2,219
100-532400-350	MAINTENANCE SUPPLIES	35,910	28,039	39,638	26,933	34,000	14,211	28,422	34,000	35,020	36,071	37,153	38,268
100-532400-370	GASOLINE & OIL	34,739	23,255	31,142	43,643	32,000	18,700	32,000	32,000	32,960	33,949	34,967	36,016
100-532400-373	TIRES	5,408	2,705	6,708	9,158	6,000	0	0	6,000	6,000	6,000	6,000	6,000
100-532400-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL STREET MACHINERY	**114,166**	**89,980**	**124,821**	**129,438**	**111,354**	**55,875**	**98,798**	**114,105**	**116,679**	**119,014**	**121,419**	**123,895**
	HIGHWAY & STREET MAINTENANCE												
100-533000-111	REGULAR WAGES	67,754	82,930	55,232	65,222	78,360	32,223	64,446	90,500	90,500	90,500	90,500	90,500
100-533000-112	REGULAR WAGES-MOWING	0	4,030	12,327	11,481	13,640	2,625	5,250	13,640	13,640	13,640	13,640	13,640
100-533000-122	OVERTIME	260	731	492	273	940	125	250	940	940	940	940	940
100-533000-131	HEALTH	19,178	22,998	23,058	26,859	22,516	11,550	23,100	26,472	27,267	28,085	28,928	29,796
100-533000-132	DENTAL	1,749	1,814	1,020	1,470	593	770	1,539	611	629	648	667	687
100-533000-133	LIFE	318	314	268	298	244	137	274	251	259	267	275	283
100-533000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-533000-135	RETIREMENT	4,490	6,006	4,798	5,143	6,041	2,296	4,592	7,186	7,227	7,269	7,311	7,352
100-533000-136	FICA	5,036	6,438	4,979	5,484	5,110	2,598	5,196	5,110	6,039	6,039	6,039	6,039
100-533000-230	TRAINING & OTHER CONTRACTUAL	8,229	5,817	4,634	7,086	5,000	1,165	2,330	5,000	5,125	5,253	5,384	5,519
100-533000-340	OPERATING SUPPLIES	6,313	11,054	8,194	5,426	8,500	1,313	2,625	8,500	8,500	8,500	8,500	8,500
100-533000-390	UNIFORM EXPENSE	4,202	0	0	50	0	0	0	0	0	0	0	0
	TOTAL HIGHWAY & STREET MAINT	**117,529**	**142,132**	**115,002**	**128,792**	**140,944**	**54,801**	**109,602**	**158,210**	**160,126**	**161,141**	**162,184**	**163,256**
	STREET CLEANING												
100-533300-111	REGULAR WAGES	13,360	9,250	9,952	11,640	10,000	4,503	9,006	12,000	12,000	12,000	12,000	12,000
100-533300-122	OVERTIME	83	0	126	113	0	0	0	0	0	0	0	0
100-533300-131	HEALTH	3,735	2,603	2,997	3,586	3,017	1,346	2,692	3,085	3,177	3,272	3,370	3,471
100-533300-132	DENTAL	341	186	118	198	84	91	182	87	90	93	96	99
100-533300-133	LIFE	84	37	43	60	61	24	49	63	65	67	69	71
100-533300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-533300-135	RETIREMENT	881	625	680	764	680	297	594	828	833	838	842	847
100-533300-136	FICA	1,016	663	699	803	765	313	626	765	918	918	918	918
100-533300-340	OPERATING SUPPLIES	5,881	7,891	6,530	5,306	8,000	4,683	9,366	24,000	8,000	8,000	8,000	8,000
	TOTAL STREET CLEANING	**25,381**	**21,253**	**21,144**	**22,471**	**22,607**	**11,257**	**22,515**	**40,828**	**25,083**	**25,188**	**25,295**	**25,406**
	SNOW & ICE REMOVAL												
100-533400-111	REGULAR WAGES	39,618	22,939	23,532	26,127	28,000	23,591	33,000	32,500	32,500	32,500	32,500	32,500

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

	GENERAL FUND	12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-533400-122	OVERTIME	22,359	17,275	15,613	12,600	17,000	17,242	20,000	12,000	12,000	12,000	12,000	12,000
100-533400-131	HEALTH	12,227	7,940	8,822	11,312	12,746	7,200	14,399	16,501	16,996	17,506	18,031	18,572
100-533400-132	DENTAL	1,133	557	638	308	922	492	984	950	979	1,008	1,038	1,069
100-533400-133	LIFE	260	129	107	136	146	103	206	150	155	160	165	170
100-533400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-533400-135	RETIREMENT	4,009	2,503	2,531	2,308	3,060	2,443	4,885	3,071	3,088	3,106	3,124	3,142
100-533400-136	FICA	4,506	2,703	2,745	2,464	3,443	2,549	5,098	3,060	3,404	3,404	3,404	3,404
100-533400-230	MISCELLANEOUS-CONTRACTUAL	30,583	23,665	21,118	10,565	23,500	33,420	40,000	30,000	30,000	30,000	30,000	30,000
100-533400-340	OPERATING SUPPLIES	84,480	56,942	47,005	44,293	70,000	50,124	100,248	70,000	70,000	70,000	70,000	70,000
	TOTAL SNOW & ICE REMOVAL	**199,176**	**134,652**	**122,110**	**110,113**	**158,817**	**137,164**	**218,820**	**168,232**	**169,122**	**169,684**	**170,262**	**170,857**
	TRAFFIC CONTROL												
100-533500-111	REGULAR WAGES	6,089	2,412	3,579	3,440	7,500	675	1,350	9,000	10,000	10,000	10,000	10,000
100-533500-122	OVERTIME	234	0	212	565	1,500	0	0	1,500	1,500	1,500	1,500	1,500
100-533500-131	HEALTH	1,335	608	1,154	1,202	817	188	375	430	443	456	470	484
100-533500-132	DENTAL	122	45	21	61	46	13	26	47	48	49	50	52
100-533500-133	LIFE	23	8	11	10	8	1	2	8	8	8	8	8
100-533500-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-533500-135	RETIREMENT	369	163	224	260	612	44	88	725	798	803	807	812
100-533500-136	FICA	425	173	231	277	689	47	94	880	880	880	880	880
100-533500-230	MISCELLANEOUS-CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0	0
100-533500-340	OPERATING SUPPLIES	8,056	8,997	11,565	14,443	9,500	6,030	9,500	9,500	9,500	9,500	9,500	9,500
	TOTAL TRAFFIC CONTROL	**16,653**	**12,406**	**16,997**	**20,258**	**20,672**	**6,998**	**11,435**	**22,090**	**23,177**	**23,196**	**23,215**	**23,236**
	STREET LIGHTING												
100-534200-220	CONTRACTUAL SERVICES	**135,061**	**191,843**	**114,235**	**128,135**	**120,000**	**55,562**	**115,000**	**122,400**	**124,848**	**127,345**	**129,892**	**132,490**
	SIDEWALKS												
100-534300-111	REGULAR WAGES	1,854	3,392	2,514	251	4,000	1,102	2,204	5,000	5,000	5,000	5,000	5,000
100-534300-122	OVERTIME	0	0	62	0	0	118	235	0	0	0	0	0
100-534300-131	HEALTH	674	833	910	94	95	227	454	520	536	552	569	586
100-534300-132	DENTAL	62	79	29	3	0	16	32	0	0	0	0	0
100-534300-133	LIFE	11	11	7	0	0	3	6	0	0	0	0	0
100-534300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-534300-135	RETIREMENT	121	223	174	16	272	83	166	345	347	349	351	353
100-534300-136	FICA	134	244	185	17	306	89	179	306	383	383	383	383
100-534300-249	MISCELLANEOUS-CONTRACTUAL	11,837	10,627	11,369	1,120	10,000	349	698	12,000	12,000	12,000	12,000	12,000
	TOTAL SIDEWALKS	**14,693**	**15,409**	**15,249**	**1,502**	**14,673**	**1,987**	**3,975**	**18,171**	**18,266**	**18,284**	**18,303**	**18,322**
	STORMWATER MANAGEMENT												
100-534400-111	REGULAR WAGES	4,847	6,886	11,892	7,679	15,000	3,743	7,486	17,500	17,500	17,500	17,500	17,500
100-534400-122	OVERTIME	0	60	0	0	0	0	0	0	0	0	0	0
100-534400-131	HEALTH	1,630	1,523	3,570	2,755	5,070	1,222	2,443	2,800	2,884	2,971	3,060	3,152
100-534400-132	DENTAL	149	151	115	53	63	76	151	65	67	69	71	73
100-534400-133	LIFE	24	22	36	21	38	6	13	39	40	41	42	43
100-534400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-534400-135	RETIREMENT	317	469	803	499	1,020	229	459	1,208	1,215	1,222	1,229	1,236
100-534400-136	FICA	347	492	857	523	1,148	263	526	1,148	1,148	1,148	1,148	1,148
100-534400-210	ENGINEERING-CONTRACTUAL	1,497	9,852	4,852	0	2,000	0	0	2,000	2,000	2,000	2,000	2,000
100-534400-249	MISCELLANEOUS-CONTRACTUAL	2,135	2,010	2,100	2,200	2,500	0	2,420	2,500	2,500	2,500	2,500	2,500
100-534400-390	MISCELLANEOUS EXPENDITURES	3,396	3,511	6,535	541	6,250	651	1,302	6,250	6,250	6,250	6,250	6,250
	TOTAL STORMWATER MANAGEMEN	**14,342**	**24,975**	**30,760**	**14,273**	**33,089**	**6,190**	**14,801**	**33,510**	**33,604**	**33,701**	**33,800**	**33,902**
	REFUSE/GARBAGE COLLECTION												
100-536200-290	CONTRACTUAL SERVICES	**271,161**	**278,684**	**287,952**	**298,193**	**355,829**	**159,298**	**318,596**	**350,160**	**358,914**	**367,887**	**377,084**	**386,511**
	RECYCLING, BRUSH & YARD WASTE												
100-536350-111	REGULAR WAGES	34,738	40,584	35,817	35,060	35,000	12,041	24,081	41,000	41,000	41,000	41,000	41,000
100-536350-122	OVERTIME	187	388	518	725	500	213	425	500	500	500	500	500
100-536350-131	HEALTH	10,806	8,717	11,903	11,716	8,245	3,883	7,765	8,899	9,166	9,441	9,724	10,016

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-536350-132	DENTAL	987	790	307	679	223	260	520	230	237	244	251	259
100-536350-133	LIFE	166	115	126	130	86	49	97	89	92	95	98	101
100-536350-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-536350-135	RETIREMENT	2,228	2,730	2,449	2,309	2,414	832	1,664	2,864	2,880	2,897	2,913	2,930
100-536350-136	FICA	2,523	2,936	2,594	2,450	2,716	822	1,643	2,716	3,175	3,175	3,175	3,175
100-536350-249	CONTRACTUAL SERVICES	132,851	139,128	141,016	152,771	147,088	73,799	147,597	**183,080**	187,657	192,348	197,157	202,086
100-536350-328	PRINTING & PUBLICATIONS	778	205	108	0	500	0	0	500	500	500	500	500
100-536350-390	MISCELLANEOUS EXPENDITURES	2,575	1,676	0	1,422	1,000	203	406	1,000	1,000	1,000	1,000	1,000
	TOTAL BRUSH & YARD WASTE	**187,838**	**197,268**	**194,836**	**207,261**	**197,772**	**92,100**	**184,200**	**240,878**	**246,207**	**251,200**	**256,318**	**261,567**
	PARKS												
100-552000-111	WAGES	90,312	87,709	91,349	87,485	95,000	34,477	68,954	110,000	110,000	110,000	110,000	110,000
100-552000-122	OVERTIME	2,943	557	913	2,211	2,000	1,655	3,309	2,000	2,000	2,000	2,000	2,000
100-552000-131	HEALTH	19,822	17,249	20,561	20,109	25,116	7,146	14,292	16,378	16,869	17,375	17,896	18,433
100-552000-132	DENTAL	1,801	1,106	774	822	464	471	941	478	492	507	522	538
100-552000-133	LIFE	351	327	351	355	414	128	256	426	439	452	466	480
100-552000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-552000-135	RETIREMENT	4,912	4,901	5,233	4,544	6,596	2,047	4,094	7,728	7,773	7,818	7,862	7,907
100-552000-136	FICA	6,898	6,457	6,764	6,656	6,921	2,661	5,321	6,921	8,068	8,068	8,068	8,068
100-552000-220	UTILITIES	34,090	26,545	31,804	35,567	35,000	16,859	33,719	35,700	36,414	37,142	37,885	38,643
100-552000-240	REPAIRS & MAINT. CONTRACTUAL	3,960	3,730	5,556	3,674	3,960	1,452	2,905	3,960	3,960	3,960	3,960	3,960
100-552000-249	OFFICE EXPENSES	1,368	0	0	0	0	0	0	0	0	0	0	0
100-552000-335	TRAINING	810	0	0	0	0	0	0	0	0	0	0	0
100-552000-340	OPERATING SUPPLIES	22,954	17,434	21,647	22,310	25,000	13,285	26,569	25,750	26,523	27,319	28,139	28,983
100-552000-360	MOWER & EQUIP. MAINTENANCE	1,109	3,543	7,510	4,453	2,364	1,327	2,654	2,435	2,508	2,583	2,660	2,740
100-552000-370	GASOLINE & OIL	7,825	6,659	9,927	13,631	9,000	4,715	9,430	9,270	9,548	9,834	10,129	10,433
100-552000-375	VEHICLE MAINTENANCE	1,458	764	1,279	1,076	1,750	324	648	2,000	2,000	2,000	2,000	2,000
100-552000-390	UNIFORM EXPENSE	478	0	0	31	0	0	0	0	0	0	0	0
100-552000-810	EQUIPMENT	2,223	3,284	9,612	0	4,000	1,300	2,600	5,000	5,000	5,000	5,000	5,000
100-552000-820	BUILDING REPAIRS	900	1,734	2,915	1,762	2,000	740	1,480	2,000	2,000	2,000	2,000	2,000
	TOTAL PARKS	**204,213**	**182,000**	**216,194**	**204,684**	**219,585**	**88,586**	**177,172**	**230,046**	**233,594**	**236,058**	**238,587**	**241,185**
	FORESTRY												
100-561100-111	WAGES	47,642	45,027	45,003	51,476	40,000	31,512	63,024	46,500	46,500	46,500	46,500	46,500
100-561100-122	OVERTIME	0	0	318	33	66	0	0	66	66	66	66	66
100-561100-131	HEALTH	10,351	8,780	11,394	10,369	6,734	6,860	13,720	15,723	16,195	16,681	17,181	17,696
100-561100-132	DENTAL	928	611	398	570	219	425	850	226	233	240	247	254
100-561100-133	LIFE	130	109	116	119	65	74	148	67	69	71	73	75
100-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-561100-135	RETIREMENT	3,129	3,080	3,161	3,248	2,724	2,164	4,328	3,213	3,232	3,250	3,269	3,288
100-561100-136	FICA	3,531	3,402	3,459	3,800	3,065	2,295	4,590	3,065	3,562	3,562	3,562	3,562
100-561100-240	STUMP REMOVAL	3,762	2,400	2,800	3,200	5,000	2,000	4,000	5,000	5,000	5,000	5,000	5,000
100-561100-335	TRAINING	1,036	0	0	0	0	0	0	0	0	0	0	0
100-561100-340	OPERATING SUPPLIES	2,062	2,181	523	3,347	2,000	81	161	2,060	2,122	2,186	2,252	2,320
100-561100-390	REPLACEMENT TREES	5,537	3,973	6,515	8,070	6,000	485	970	6,000	6,000	6,000	6,000	6,000
100-561100-810	EQUIPMENT	0	375	656	0	1,000	185	371	1,000	1,000	1,000	1,000	1,000
	TOTAL FORESTRY	**78,107**	**69,939**	**74,344**	**84,232**	**66,873**	**46,081**	**92,162**	**82,920**	**83,979**	**84,556**	**85,150**	**85,761**
	TOTAL PUBLIC SERVICES	**1,480,923**	**1,487,803**	**1,492,812**	**1,513,544**	**1,627,606**	**795,007**	**1,525,407**	**1,763,612**	**1,778,768**	**1,805,399**	**1,832,699**	**1,860,688**
CULTURE, RECREATION & EDUCATION													
	COMMUNITY CENTER												
100-551400-111	REGULAR WAGES-BLDG MAINT	5,363	2,105	1,065	740	3,000	1,011	2,022	3,500	3,500	3,500	3,500	3,500
100-551400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	0
100-551400-131	HEALTH	1,651	458	379	252	271	387	774	887	914	941	969	998
100-551400-132	DENTAL	149	40	18	12	50	25	51	52	54	56	58	60
100-551400-133	LIFE	19	999	3	3	8	4	8	8	8	8	8	8
100-551400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-551400-135	RETIREMENT	351	142	72	48	195	71	141	242	243	244	246	247
100-551400-136	FICA	385	152	71	51	230	69	137	230	268	268	268	268

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019 ACTUAL	12/31/2020 ACTUAL	12/31/2021 Actual	12/31/2022 Actual	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	waiting for additional information 2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
100-551400-220	UTILITIES	11,617	8,403	8,198	10,046	9,000	4,402	8,805	9,180	9,455	9,739	10,031	10,332
100-551400-240	REPAIRS & MAINT. CONTRACTUAL	11,942	8,576	9,058	8,446	13,000	5,454	10,908	13,000	13,000	13,000	13,000	13,000
100-551400-350	MAINTENANCE SUPPLIES	1,772	1,242	775	766	2,900	388	775	2,900	2,900	2,900	2,900	2,900
100-551400-820	BUILDING REPAIRS	33	1,965	260	28	1,000	179	357	1,000	1,000	1,000	1,000	1,000
	TOTAL COMMUNITY CENTER	**33,282**	**23,089**	**19,899**	**20,392**	**29,654**	**11,990**	**23,979**	**30,999**	**31,342**	**31,656**	**31,980**	**32,313**
	YOUTH CENTER												
100-	5 MISCELLANEOUS- CONTRACTUAL	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	RECREATION ADMINISTRATION												
100-553000-111	REGULAR WAGES	103,402	108,242	110,724	110,725	118,335	54,121	108,242	142,290	145,136	148,039	150,999	154,019
100-553000-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	0
100-553000-131	HEALTH	18,457	20,844	22,877	23,916	24,258	10,735	21,000	24,066	24,788	25,532	26,298	27,087
100-553000-132	DENTAL	1,607	1,214	809	952	368	654	1,308	1,300	1,339	1,379	1,420	1,463
100-553000-133	LIFE	96	101	106	134	112	67	135	115	118	122	126	130
100-553000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-553000-135	RETIREMENT	6,294	7,051	7,179	7,092	8,047	3,588	7,500	9,818	10,072	10,333	10,600	10,874
100-553000-136	FICA	7,522	8,282	8,523	8,392	8,875	4,082	8,700	10,672	10,885	11,103	11,325	11,551
100-553000-220	UTILITIES	6,208	5,646	7,139	8,479	6,000	3,891	6,400	8,000	8,160	8,323	8,490	8,659
100-553000-240	REPAIRS & MAINT. CONTRACTUAL	4,308	6,126	7,862	8,259	7,500	4,224	8,100	8,000	8,000	8,000	8,000	8,000
100-553000-250	ACTIVENET TRANSACTION FEES	5,509	1,452	3,213	3,254	5,000	1,002	4,000	5,000	5,000	5,000	5,000	5,000
100-553000-310	OFFICE SUPPLIES	3,466	3,321	3,282	2,991	4,000	2,291	4,000	4,500	4,635	4,774	4,917	5,065
100-553000-315	POSTAGE	118	8	6	85	250	0	250	250	250	250	250	250
100-553000-320	FEES & DUES	675	131	406	486	500	277	600	600	600	600	600	600
100-553000-328	PRINTING & PUBLICATION	576	19	0	65	300	97	200	300	300	300	300	300
100-553000-329	RECREATION GUIDE EXPENSES	509	0	119	179	300	119	150	300	309	318	328	338
100-553000-335	TRAINING	896	595	450	1,251	1,200	471	1,200	1,300	1,300	1,300	1,300	1,300
100-553000-340	OPERATING SUPPLIES	293	221	430	98	500	0	350	500	500	500	500	500
100-553000-370	VEHICLE MAINT, GAS & OIL	2,664	201	517	342	500	126	400	500	500	515	530	546
100-553000-390	MISCELLANEOUS EXPENDITURES	266	112	120	92	250	74	250	250	250	250	250	250
100-553000-810	EQUIPMENT	0	3,720	0	0	0	0	1,300	1,300	1,200	0	0	2,000
	TOTAL RECREATION ADMIN	**162,866**	**167,285**	**173,762**	**176,790**	**186,295**	**85,818**	**174,085**	**219,061**	**223,342**	**226,638**	**231,233**	**237,933**
	RECREATION PROGRAMS												
100-553100-111	REGULAR WAGES	62,852	19,644	40,912	38,638	30,000	8,521	16,000	16,000	16,000	16,000	16,000	16,000
100-553100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-131	HEALTH	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-133	LIFE	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-135	RETIREMENT	0	0	0	0	0	0	0	0	0	0	0	0
100-553100-136	FICA	4,937	1,503	2,571	2,956	2,295	652	1,304	1,224	1,224	1,224	1,224	1,224
100-553100-249	MISCELLANEOUS-CONTRACTUAL	78,748	9,028	46,133	77,283	60,000	39,720	75,000	75,000	75,000	75,000	75,000	75,000
100-553100-340	OPERATING SUPPLIES	20,362	10,021	13,456	21,774	19,000	7,674	19,000	20,000	20,600	21,218	21,855	22,511
100-553100-341	WPRA TICKET EXPENSE	6,384	0	4,642	5,840	0	0	8,104	0	0	0	0	0
100-553100-390	STAFF EXPENDITURES	275	76	205	115	300	249	300	300	300	300	300	300
	TOTAL RECREATION PROGRAMS	**173,558**	**40,272**	**107,917**	**146,606**	**111,595**	**56,816**	**119,708**	**112,524**	**113,124**	**113,742**	**114,379**	**115,035**
	MISCELLANEOUS												
100-553400-390	MISCELLANEOUS EXPENDITURES	**645**	**1,243**	**391**	**29**	**2,000**	**0**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
	TOTAL CULT, RECREATION & EDU	**370,351**	**231,889**	**301,969**	**343,817**	**329,544**	**154,624**	**319,772**	**364,584**	**369,808**	**374,036**	**379,592**	**387,281**
CONSERVATION & DEVELOPMENT													
	PLANNING												
100-563000-290	CONTRACTUAL SERVICES	**6,515**	**7,138**	**52,373**	**22,996**	**5,000**	**3,141**	**6,282**	**10,000**	**10,000**	**10,000**	**5,000**	**5,000**
	ECONOMIC DEVELOPMENT												
100-567000-240	MISCELLANEOUS INITIATIVES	40,000	6,263	366	3,206	86,000	0	0	75,000	75,000	75,000	75,000	75,000
100-567000-290	MT HOREB MEMBERSHIPS	5,000	5,900	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400

VILLAGE OF MOUNT HOREB

2024 BUDGET WORKSHEET

	GENERAL FUND	**12/31/2019 ACTUAL**	**12/31/2020 ACTUAL**	**12/31/2021 Actual**	**12/31/2022 Actual**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**waiting for additional information 2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
100-567000-810	EQUIPMENT	0	0	0	11,756	0	32,254	45,000	0	0	0	0	0
	TOTAL ECONOMIC DEVELOPMEN	**45,000**	**12,163**	**5,766**	**20,362**	**91,400**	**37,654**	**50,400**	**80,400**	**80,400**	**80,400**	**80,400**	**80,400**
	TOTAL CONSERVATION & DEVEL	**51,515**	**19,300**	**58,139**	**43,359**	**96,400**	**40,795**	**56,682**	**90,400**	**90,400**	**90,400**	**85,400**	**85,400**
	OTHER FINANCING USES												
100-592000-500	TRANSFER TO OTHER FUNDS (TAXES	**2,549,453**	**2,698,632**	**2,533,917**	**2,525,604**	**2,529,282**	**1,921,123**	**2,548,555**	**2,734,206**	**2,581,055**	**2,779,403**	**2,822,669**	**2,849,393**
100-592200-500	TRANSFER TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
100-592400-500	TRANSFER TO CAPITAL PROJECTS FU	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL GENERAL FUND EXPENDITU	**7,314,423**	**7,561,334**	**7,713,951**	**7,948,542**	**8,327,217**	**4,746,518**	**7,884,936**	**8,872,810**	**8,822,080**	**9,139,307**	**9,304,868**	**9,469,910**
		13.51%	3.38%	2.02%	3.04%	7.58%	-43.00%	4.28%	12.53%	-0.57%	3.60%	1.81%	1.77%
	NET REVENUES OVER (UNDER) EXPENDITURES	129,329	82,356	48,547	(219,904)	(331,867)	538,379	194,989	(230,107)	(280,358)	(262,185)	(246,338)	(245,614)
100-343000-000 3	**FUND BALANCE-BEG. OF YEAR**	2,267,067	2,423,990	2,506,346	2,554,893	2,334,989		2,334,989	2,529,978	2,299,871	2,019,513	1,757,328	1,510,990
100-343000-000 3	**FUND BALANCE-END OF YEAR**	2,423,990	2,506,346	2,554,893	2,334,989	2,003,122		2,529,978	2,299,871	2,019,513	1,757,328	1,510,990	1,265,376
	Fund Balance % of Expenditures	50.87%	51.54%			34.55%		47.41%	37.47%	32.36%	27.63%	23.31%	19.11%
	UNASSIGNED BALANCE START	#REF!	1,175,631			908,305		908,305	1,103,294	873,187	592,828	592,828	330,643
	UNASSIGNED BALANCE END	1,175,631	908,305			576,438		1,103,294	873,187	592,828	330,643	346,491	85,030
	RESERVE PERCENTAGE (Target 20-25	24.67%	18.68%			9.94%		20.67%	14.22%	9.50%	5.20%	5.35%	1.28%
	ACTUAL ADOPTED EXPENDITURES BUDGET	7,314,423	7,561,334			8,327,217		8,327,217	8,872,810	8,822,080	9,139,307	9,304,868	9,469,910
	LESS: DEBT FUND LEVY	1,728,268	1,822,128			1,655,462		1,655,462	1,754,428	1,555,620	1,714,540	1,725,000	1,725,000
	EXPENDITURE RESTRAINT CALCULATION	5,586,155	5,739,206			6,671,755		6,671,755	7,118,382	7,266,460	7,424,767	7,579,868	7,744,910
		#REF!	2.74%			16.25%		16.25%	6.69%	2.08%	2.18%	2.09%	2.18%

	60% NNC	CPI		
			0.980%	Net New Const.
2024 ERP Calc	0.588%	5.40%	0.588%	60% of NNC
ERP Increase *	6.0%			
Allow ER Calc	7,072,060	6.7%		
ER >/(<) Allow	46,322			

Mount Horeb Debt Service

NOTE: (Revenue) is debt supported by Utility Rev (GO) is debt supported by tax levy	Original Amt	Term (Yrs)	Start	End	Rate	2022	2023	2024 (new debt)	2025	2026	2027	2028	YE 2024 DEBT BALANCE
Sewer													
Clean water fund 2013 (Revenue)	1,617,944	20	2013	2033	2.625%	112,845	112,816	112,787	112,756	112,725	112,693	112,661	902,874
WWTP Upgrade 2017 (Revenue)	16,209,453	20	2017	2037	1.757%	994,173	994,056	993,947	993,816	993,693	993,568	993,440	11,541,817
Total Sewer						**1,107,018**	**1,106,872**	**1,106,734**	**1,106,572**	**1,106,418**	**1,106,261**	**1,106,101**	**12,444,691**
Water													
Well/Tower (Revenue)	1,765,000	10	2015	2026	2.240%	180,650	182,400	183,200	183,025	182,700			355,000
Replace Lead (Revenue)	2,324,200	20	2022	2041	2.000%	-	148,242	148,242	148,242	148,242	148,242	148,242	2,118,649
Waterworks System (Revenue)	3,840,000	20	2023	2043	5.000%	-	-	188,298	261,700	259,200	454,200	466,450	3,840,000
Total Water						**180,650**	**330,642**	**519,740**	**592,967**	**590,142**	**602,442**	**614,692**	**6,313,649**
Electric													
Substation (GO)	805,000	8	2013	2021	1.390%	-	-	-	-	-			-
Garage (Revenue)	1,130,000	10	2009	2019	3.570%	-	-	-	-	-			-
Substation (Revenue)	5,004,000	20	2022	2042	4.350%	-	341,117	341,223	341,492	341,457	134,128	341,484	4,308,000
Total Electric						**-**	**341,117**	**341,223**	**341,492**	**341,457**	**134,128**	**341,484**	**4,308,000**
Total Utility						**1,287,668**	**1,778,631**	**1,967,697**	**2,041,031**	**2,038,017**	**1,842,831**	**2,062,277**	**23,066,340**
Village													
January 2013 - TID 4 (GO)	175,000	10	2013	2022	2.750%	22,321	-	-	-	-			-
Feb 2014 (5 YR Cap Proj) (GO)	2,875,000	10	2014	2024	2.150%	323,625	339,625	329,875	-	-			325,000
August 2014 TID 3 Refunding (GO)	3,035,000	13	2014	2027	2.360%	412,875	427,875	416,625	430,000	418,000	406,000		1,575,000
April 2015 (GO) - Stomwater project	500,000	10	2015	2025	2.230%	-	-	-	-	-			-
Norsk Golf Bowl Purchase 2016 (GO)(Referenda)	2,268,257	20	2016	2036	3.500%	-	-	-	-	-			-
Nov 2017 - TID 3 Refunding (GO)	3,055,000	10	2017	2027	1.920%	420,275	429,375	422,288	437,600	424,600	423,300		1,590,000
Jul 2018 PS Building (GO)(Referenda)	5,995,000	20	2018	2038	3.100%	357,100	351,300	374,900	539,400	608,700	738,300	567,900	5,085,000
Jan 2019 PS Building - MH portion of Fire (GO)(Referenda)	3,393,725	40	2018	2058	3.250%	152,516	152,516	152,516	152,516	152,516	152,516	152,516	2,595,766
Jul 2018 TID 5 (GO)	475,000	20	2018	2038	3.180%	37,200	36,400	35,600	34,800	34,000	33,200	37,300	400,000
Jul 2018 TID 5 Duluth (GO)	3,765,000	20	2018	2038	3.930%	267,318	267,218	271,818	276,018	279,618	287,499	284,955	3,320,000
2019 $2MM Borrowing - Streets / VO & Rec Reno (GO	2,000,000	10	2019	2029	3.800%	351,300	369,300	297,900	209,300	207,200	204,900	212,200	1,200,000
April 2021 Borrowing - Streets (GO)	1,500,000	10	2021	2031	2.000%	202,900	150,550	148,050	165,350	167,400	169,350	166,250	1,215,000
April 2021 Borrowing - Refunding Oct 2012 Bond Streets/Misc (GO)	313,500	5	2021	2026	2.000%	63,751	67,787	66,522	67,980	66,660			195,250
April 2021 Borrowing - Refunding Oct 2012 TID3 AM#1 Bond	256,500	5	2021	2026	2.000%	52,160	55,462	54,428	55,620	54,540			159,750
April 2021 Borrowing - Refunding 4/2015 FSB Stormwater Proj Loan	210,000	4	2021	2025	2.000%	55,730	52,700	56,650	55,550				110,000
April 2021 Borrowing - Refunding 6/30/16 FSB Norsk Loan	1,885,000	14	2021	2035	2.300%	156,235	157,245	156,465	155,425	159,064	157,410	155,520	1,640,000
May 2023 - Promissory (GO) - Streets/Misc.	2,250,000	10	2023	2033	5.000%	-	-	61,648	606,250	514,750	524,000	532,750	2,250,000
2025 $1.5M Borrowing - Streets / Other						-	-	-	-	175,000	175,000	175,000	-
2027 $1.5M Borrowing - Streets / Other						-	-	-	-	-	-	175,000	-
Total Village						**2,875,306**	**2,857,353**	**2,845,285**	**3,185,809**	**3,262,048**	**3,271,475**	**2,459,391**	**21,660,766**
To General Debt Service Fund						1,510,641	1,488,507	1,492,010	1,799,255	1,723,774	1,793,960	1,809,620	12,020,250
To TID Debt Service Fund						1,212,149	1,216,330	1,200,759	1,234,038	1,210,758	1,149,999	322,255	7,044,750
Total Revenue Debt Service - All Depts						1,287,668	1,778,631	1,967,697	2,041,031	2,038,017	1,842,831	2,062,277	23,066,340
Total GO Debt Service - All Depts						2,875,306	2,857,353	2,845,285	3,185,809	3,262,048	3,271,475	2,459,391	21,660,766
													44,727,106
													44,727,106
Total Revenue Debt						21,813,481	2,369,323	19,226,340	17,893,194	16,529,540	15,320,027	14,083,298	
Total GO Debt						21,663,282	21,660,766	19,418,250	18,570,734	14,708,218	13,765,702	10,753,186	
Equalized Value (2021-2025 Est = 1% increase/yr)						1,021,582,400	1,179,583,900	1,191,379,739	1,203,293,536	1,215,326,472	1,227,479,736	1,239,754,534	
Legal Debt (5% equalized value)						51,079,120	58,979,195	59,568,987	60,164,677	60,766,324	61,373,987	61,987,727	
% of Debt Limit (GO Debt/Equalized Value)						42.41%	36.73%	32.60%	30.87%	24.20%	22.43%	17.35%	

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL DEBT SERVICE FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
300-418000-000	INTEREST ON TAXES	0	8	0	0	0	0	0	0	0	0	0
300-421000-000	WATER MAINS & LATERALS	0	0	0	0	0	0	0	0	0	0	0
300-423000-000	STREET IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-423100-000	STORM SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-424000-000	CURB & GUTTER IMPROVEMENTS	7,744	15,486	2,898	2,504	0	2,504	304	0	0	0	0
300-424100-000	SIDEWALK IMPROVEMENTS	4,301	865	529	566	0	566	211	0	0	0	0
300-424400-000	SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
300-481000-000	INTEREST FEES RECEIVED	444	395	319	200	0	200	50	0	0	0	0
300-491100-000	PROCEEDS FROM REFUNDING BONDS	0	2,408,500	0	0	0	0	0	0	0	0	0
300-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	1,743,776	1,600,000	1,599,999	1,600,000	1,216,074	1,600,000	1,700,000	1,500,000	1,660,000	1,725,000	1,725,000
300-492400-000	TRANSFER FROM CAPITAL PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
300-499000-000	PREMIUM FOR DEBT ISSUANCE	0	25,347	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,756,265**	**4,050,601**	**1,603,745**	**1,603,270**	**1,216,074**	**1,603,270**	**1,700,565**	**1,500,000**	**1,660,000**	**1,725,000**	**1,725,000**
EXPENDITURES												
300-581000-610	PRINCIPAL PAYMENTS	887,778	3,160,141	965,000	1,008,250	770,000	1,008,250	953,250	821,000	741,000	695,000	720,000
300-581000-611	PRINCIPAL PAYMENTS-PUBLIC SAFETY BLDG	135,000	250,000	145,000	145,000	145,000	145,000	175,000	350,000	435,000	585,000	435,000
300-581000-612	DEBT PAYMENT - MHAJFD DEBT	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516
300-582000-620	INTEREST PAYMENTS	238,995	174,599	188,540	128,958	75,545	128,958	163,861	438,855	374,074	360,660	346,720
300-582000-621	INTEREST PAYMENTS-PUBLIC SAFETY BLDG	224,525	218,750	212,100	206,300	104,600	206,300	199,900	189,400	173,700	153,300	132,900
300-593000-990	DEBT ISSUANCE COSTS	0	12,780	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**1,638,814**	**3,968,786**	**1,663,157**	**1,641,024**	**1,247,661**	**1,641,024**	**1,644,527**	**1,951,771**	**1,876,290**	**1,946,476**	**1,787,136**
NET REVENUES OVER (UNDER) EXPENDITURES		**117,451**	**81,815**	**(59,412)**	**(37,754)**	**(31,587)**	**(37,754)**	**56,038**	**(451,771)**	**(216,290)**	**(221,476)**	**(62,136)**
300-342200-000	**FUND BALANCE-BEG. OF YEAR**	0	117,451	199,266	139,854		139,854	102,100	158,138	(293,633)	(509,923)	(731,399)
300-342200-000	**FUND BALANCE-END OF YEAR**	117,451	199,266	139,854	102,100		102,100	158,138	(293,633)	(509,923)	(731,399)	(793,535)

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

TID DEBT SERVICE FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
350-491100-000	PROCEEDS FROM REFUNDING BONDS	0	256,500	0	0	0	0	0	0	0	0	0
350-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	78,352	54,422	52,160	55,462	41,034	55,462	54,428	55,620	54,540	0	0
350-492400-000	TRANSFER FROM TID FUNDS	1,197,888	1,225,223	1,212,148	1,160,868	1,089,811	1,160,868	1,146,329	1,178,418	1,156,218	1,149,999	322,255
350-499000-000	PREMIUM FOR DEBT ISSUANCE	0	12,420	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,276,240**	**1,548,565**	**1,264,308**	**1,216,330**	**1,130,845**	**1,216,330**	**1,200,757**	**1,234,038**	**1,210,758**	**1,149,999**	**322,255**
EXPENDITURES												
350-581000-610	PRINCIPAL PAYMENTS	855,571	1,166,642	911,723	911,723	1,185,000	946,750	961,750	1,024,000	1,034,000	1,010,000	205,000
350-582000-620	INTEREST PAYMENTS	342,317	318,869	300,424	300,424	143,061	269,580	239,007	210,038	176,758	139,999	117,255
350-593000-990	DEBT ISSUANCE COST	0	6,256	0	0	0	0	0	0	0	0	0
350-595000-610	PRINCIPAL PAID TO ESCROW AGENT	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**1,197,888**	**1,491,767**	**1,212,148**	**1,212,147**	**1,328,061**	**1,216,330**	**1,200,757**	**1,234,038**	**1,210,758**	**1,149,999**	**322,255**
NET REVENUES OVER (UNDER) EXPENDITURES		**78,352**	**56,798**	**52,160**	**4,183**	**(197,216)**	**0**	**0**	**0**	**0**	**0**	**0**
350-342200-000	**FUND BALANCE-BEG. OF YEAR**	414,922	493,274	550,072	602,233		602,233	602,233	602,233	602,233	602,233	602,233
350-342200-000	**FUND BALANCE-END OF YEAR**	493,274	550,072	602,233	495,652		602,233	602,233	602,233	602,233	602,233	602,233
	Advance Receivable-TID #3 & TID#3 AM#1*	446,286	504,496	0	556,656		504,496	558,924	614,544	669,084	669,084	669,084
	*Must be left in fund balance											
	Excess / (Shortage) in fund balance	46,988	45,576	602,233	(61,004)		97,737	43,309	(12,311)	(66,851)	(66,851)	(66,851)

Village of Mount Horeb / Mount Horeb Utilities
2023-2028 Capital Improvement Plan

	2024 Expense	2024 Other Revenue	2024 Levy/Rate	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate
VILLAGE												
Administration												
Municipal Building - Security Cameras	9,200		9,200	-		-	-		-	-		-
Municipal Building - tile flooring replacement			-	-		-	-		-	-		-
Administration Total	**9,200**	**-**	**9,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police												
New Police Vehicle with equipment	81,000	8,000	73,000	90,000	8,000	82,000	82,000	8,000	74,000	82,000	10,000	72,000
AED lifecycle replacements (3/year)			-			-	-		-	-		-
Server Upgrade			-			-			-	6,000		6,000
Equipment (computers)	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
K-9 Program	5,000		5,000	5,000		5,000			-			-
Drone			-	-		-	20,000		20,000			-
Taser Upgrade	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986
Police Total	**102,986**	**8,000**	**94,986**	**111,986**	**8,000**	**103,986**	**118,986**	**8,000**	**110,986**	**104,986**	**10,000**	**94,986**
Public Services												
Street Projects	728,000	728,000	-	948,000	948,000	-	753,000	753,000	-	985,000	985,000	-
Crackfill and Seal Coat	363,000		363,000	100,000		100,000	100,000		100,000	100,000		100,000
Lake Street Stormwater Improvements share wDaneCty	50,000	-	50,000			-			-			-
Replace 1998 Pressure Washer	10,000	-	10,000			-			-			-
Replace Shop Garage Overhead Doors	50,000	-	50,000			-			-			-
2014 Chevy Silverado 3500 replacement	85,000	20,000	65,000			-			-			-
2008 ODB Leaf Vac			-	30,000		30,000			-			-
2016 John Deere 1585 mower/snblow/broom	60,000	22,000	38,000			-			-			-
2018 John Deere 1580 Mower			-			-	30,000	3,000	27,000	-	-	-
2015 Ford F250 Pickup (2025)			-	50,000	5,000	45,000			-			-
CORP			-	25,000		25,000			-			-
Community Center - porch reno			-				26,000		26,000	-		-
Community Center - Furnace & A/C replacement	12,000		12,000			-			-			-
Community Center - Rec Entrance/Public Restroom			-	10,000		10,000			-			-
Pool Painting - wading/plunge pools			-			-	12,000		12,000	-		-
Aquatic Center Improvements	7,000		7,000			-			-			-
Waltz Park Baseball/Softball Field Improvements	15,000											
Public Services Total	**1,380,000**	**770,000**	**595,000**	**1,163,000**	**953,000**	**210,000**	**921,000**	**756,000**	**165,000**	**1,085,000**	**985,000**	**100,000**
Recreation (included in Community Center above for Building improvements)												
			-			-			-			-
Recreation Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Library												
Library Exterior projects	12,000		12,000	131,000		131,000	2,000		2,000	1,000		1,000
Library Interior projects	1,000		1,000	1,000		1,000	1,000		1,000	16,000		16,000
Library HVAC (per Jeff G)	-		-	-		-	-		-	-		-
Library Total	**13,000**	**-**	**13,000**	**132,000**	**-**	**132,000**	**3,000**	**-**	**3,000**	**17,000**	**-**	**17,000**
UTILITIES												

	2024			2025			2026			2027		
	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate
Electric												
1995 Air Compresser 50%	-		-			-	15,000		15,000			-
2018 Case Skid Steer 75% (2029)			-			-			-			-
2015 Cat Back Hoe 60%			-	100,000		100,000			-			-
#23 2017 60' Bucket Truck (2028)			-			-			-			-
2018 Mini Excavator 50% (Water)			-			-			-	-		-
Work order/GPS mapping Software	18,000		18,000	19,000		19,000	20,000		20,000	21,000		21,000
Downtown Substation work			-			-			-			-
New Electric Substation and North Rd loop	1,250,000		1,250,000			-			-			-
Northeast substation maintenance			-			-			-			-
Downtown substation maintenance	300,000		300,000			-			-			-
Crimp Tool/Rotay Hammer	5,000		5,000			-			-			-
Landscape Rake	9,800		9,800			-			-			-
Tyrol Line Conversion	80,000		80,000			-			-			-
2024 Military Ridge Substation	1,250,000		1,250,000			-			-			-
12S Meter Replacement	-		-	12,000		12,000			-			-
Shed Addition 60%	-		-	60,000		60,000			-			-
3 phase loop for Egenesis	-		-			-			-	85,000		85,000
Wire replacement, 3000'/year	75,000		75,000	82,500		82,500	90,000		90,000	97,500		97,500
Electric Total	**2,987,800**	**-**	**2,987,800**	**273,500**	**-**	**273,500**	**125,000**	**-**	**125,000**	**203,500**	**-**	**203,500**
Water												
2015 Cat Backhoe 40%			-	67,000		67,000			-			-
1995 Air Compressor 50%	-		-			-	15,000		15,000			-
Tower #3 Cleaning	-		-	6,000		6,000			-			-
Tower #6 Clearning	-		-	6,000		6,000			-			-
System Leak Detection	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000
Main Replacement	450,000		450,000	1,600,000		1,600,000			-			-
Hwy 92 Water Main										1,800,000		1,800,000
Well #5 Inspection (2026)			-			-	85,000		85,000			
Meter Replacements	235,000		235,000	110,000		110,000	110,000		110,000	110,000		110,000
Mini Excavator 50%			-			-			-	30,000		30,000
#28 2016 Chev 1500			-			-	80,000	8,000	72,000			-
Shed Addition 40%	-		-	40,000		40,000			-			-
Water Total	**690,000**	**-**	**690,000**	**1,834,000**	**-**	**1,834,000**	**295,000**	**8,000**	**287,000**	**1,945,000**	**-**	**1,945,000**
Wastewater												
Steward Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)			-	325,000		325,000			-			-
2014 Crane Truck 1 ton Replacement			-			-	95,000	20,000	75,000			-
2016 Ford F150 4x4 Pickup Replacement			-	-	-	-	40,000	5,000	35,000			-
2014 Ford F150 1/2 ton Pickup Replacement	40,000	5,000	35,000			-			-			-
SCADA PC's and Software Upgrade	3,000		3,000			-			-			-
WPCF Server Upgrade and PC	19,000		19,000			-			-			-
Compact Logic PLC 5370 & programming	27,564		27,564	27,564		27,564	13,782		13,782			-
Influent Composit Sampler	8,368		8,368									
Sealcoat Lift Station driveways(Brookwood, ID, Hwy 92)	13,475		13,475									
Arzen Digester Blower Replacement			-			-			-	100,000		100,000

	2024 Expense	2024 Other Revenue	2024 Levy/Rate	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate
Stewart Park East Lift Station Force Main Replacement			-			-			-	-		-
Wastewater Total	**111,407**	**5,000**	**106,407**	**27,564**	**-**	**27,564**	**148,782**	**25,000**	**123,782**	**100,000**	**-**	**100,000**
VILLAGE Total	**1,505,186**	**778,000**	**712,186**	**1,406,986**	**961,000**	**445,986**	**1,042,986**	**764,000**	**278,986**	**1,206,986**	**995,000**	**211,986**
UTILITIES												
Electric	**2,987,800**	**-**	**2,987,800**	**273,500**	**-**	**273,500**	**125,000**	**-**	**125,000**	**203,500**	**-**	**203,500**
Water	**690,000**	**-**	**690,000**	**1,834,000**	**-**	**1,834,000**	**295,000**	**8,000**	**287,000**	**1,945,000**	**-**	**1,945,000**
Wastewater	**111,407**	**5,000**	**106,407**	**27,564**	**-**	**27,564**	**148,782**	**25,000**	**123,782**	**100,000**	**-**	**100,000**
Grand Total	**5,294,393**	**783,000**	**4,496,393**	**3,542,050**	**961,000**	**2,581,050**	**1,611,768**	**797,000**	**814,768**	**3,455,486**	**995,000**	**2,460,486**

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

CAPITAL PROJECTS FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	REVENUES											
400-434150-000	STATE EXPEND RESTRAINT PMT	119,322	128,145	109,855	0	0	0	0	0	0	0	0
400-435700-000	STATE GRANT-OTHER	0	0	0	0	0	0	0	0	0	0	0
400-437400-000	COUNTY GRANT - CDBG	0	0	0	0	0	0	0	0	0	0	0
400-468100-000	DEVELOPER RECAPTURE FEES	0	6,098	0	0	0	0	0	0	0	0	0
400-481100-000	INVESTMENT INTEREST (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-483000-000	PROPERTY & EQUIPMENT SALES	6,468	121,287	31,438	24,000	34,171	40,000	42,000	5,000	3,000	0	0
400-484000-000	COMPENSATION-FIXED ASSET LOSS	4,577	8,213	0	0	0	0	0	0	0	0	0
400-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	2,895	0	0	140,159	6,340	7,000	0	0	0	0	0
400-489000-000	REFUND OF PRIOR YEARS EXPENSE	0	0	165,073	0	0	0	0	0	0	0	0
400-491100-000	LONG TERM DEBT - BONDS	0	1,500,000	0	1,600,000	2,250,000	2,857,353	0	1,500,000	0	1,500,000	0
400-491200-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
400-491300-000	PROCEEDS-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	270,000	270,000	270,001	250,000	196,791	250,000	300,000	300,000	300,000	300,000	300,000
400-492200-000	TRANSFER FROM SPEC REV FUNDS	31,070	40,000	140,229	165,000	(140,229)	165,000	0	0	0	0	0
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0
400-499000-000	PREMIUM FOR DEBT ISSUANCE	0	72,628	0	0	83,977	0	0	0	0	0	0
	TOTAL REVENUES	**434,332**	**2,146,371**	**716,596**	**2,179,159**	**2,431,050**	**3,319,353**	**342,000**	**1,805,000**	**303,000**	**1,800,000**	**300,000**
	EXPENDITURES											
400-514000-810	GENERAL ADMINISTRATION EQUIP	13,624	84,386	5,800	0	0	0	9,200	0	0	0	0
400-516000-810	MUNICIPAL BLDG. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-516000-820	MUNICIPAL BLDG. IMPROVEMENTS	1,261	0	0	0	0	0	0	0	0	0	0
400-521000-810	POLICE DEPARTMENT EQUIPMENT	83,074	85,857	72,943	77,200	(4)	77,200	102,986	111,986	118,986	104,986	105,986
400-521000-820	POLICE/REC BLDG. IMPROVEMENTS	0	2,755	0	0	52,585	0	0	0	0	0	0
400-521200-820	PUBLIC SAFETY BUILDING	60	0	0	0	0	0	0	0	0	0	0
400-525000-810	EMERGENCY WARNING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-532300-810	VILLAGE GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-532300-820	VILLAGE GARAGE IMPROVEMENTS	8,982	0	0	0	0	0	60,000	0	0	0	0
400-532400-810	STREET MACHINERY OUTLAY	10,279	192,631	262,313	32,500	29,590	32,500	85,000	30,000	0	0	0
400-533000-820	STREET IMPROVEMENT OUTLAY	1,242,982	1,264,963	1,810,159	1,160,700	463,827	1,160,700	1,091,000	853,000	853,000	1,085,000	953,000
400-534300-820	SIDEWALK IMPROVEMENTS	0	0	0	20,000	0	20,000	0	0	0	0	0
400-534400-210	STORMWATER MANAGEMENT PLANNING	0	0	0	0	0	0	0	0	0	0	0
400-534400-820	STORM SEWER OUTLAY	(5,000)	0	0	110,000	0	110,000	0	0	0	0	0
400-534400-825	STORMWATER BASIN OUTLAY	0	0	0	0	0	0	50,000	0	0	0	0
400-536100-820	WATER & SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
400-551100-810	LIBRARY EQUIPMENT	83,970	2,500	375	0	0	0	0	0	0	0	0
400-551100-820	LIBRARY IMPROVEMENTS	0	0	0	12,500	0	12,500	13,000	132,000	3,000	17,000	3,000
400-551400-810	COMMUNITY CENTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-551400-820	COMMUNITY CENTER IMPROVEMENTS	0	0	0	47,000	0	47,000	12,000	10,000	26,000	0	0
400-552000-810	PARK EQUIPMENT	0	0	0	196,000	0	196,000	60,000	50,000	30,000	0	0
400-552000-820	PARK IMPROVEMENTS	31,380	0	0	378,300	156,229	378,300	15,000	25,000	0	0	0
400-552000-825	LAND PURCHASE	0	0	0	0	0	0	0	0	0	0	0
400-553100-810	RECREATION EQUIPMENT	24,699	0	0	0	0	0	0	0	0	0	0
400-554200-810	SWIMMING POOL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
400-554200-820	SWIMMING POOL IMPROVEMENTS	32,931	130,993	10,905	22,800	20,978	22,800	7,000	0	12,000	0	0
	TOTAL EXPENDITURES	**1,528,244**	**1,764,085**	**2,162,495**	**2,057,000**	**723,206**	**2,057,000**	**1,505,186**	**1,211,986**	**1,042,986**	**1,206,986**	**1,061,986**
	NET REVENUES OVER (UNDER) EXPENDITURES	**(1,093,912)**	**382,287**	**(1,445,898)**	**122,159**	**1,707,844**	**1,262,353**	**(1,163,186)**	**593,014**	**(739,986)**	**593,014**	**(761,986)**
400-342100-000	**FUND BALANCE-BEG. OF YEAR**	1,789,525	1,789,525	668,018	(805,474)		(805,474)	456,879	(706,307)	(113,293)	(853,279)	(260,265)
400-342100-000	**FUND BALANCE-END OF YEAR**	668,018	2,144,218	(805,474)	(683,315)		456,879	(706,307)	(113,293)	(853,279)	(260,265)	(1,022,251)

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
		3.0%			1.5%		0.0%	10.0%	3.5%	4.0%	3.5%	3.5%
LIBRARY FUND		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
REVENUES												
240-437200-000	DANE COUNTY LIBRARY AID	185,430	203,683	203,597	203,961	203,967	203,961	225,995	225,995	225,995	225,995	225,995
240-437210-000	OTHER COUNTY LIBRARY AID	25,776	27,885	30,427	33,079	33,087	33,079	30,548	30,548	30,548	30,548	30,548
240-467100-000	FINES - OVERDUE MATERIALS	3,437	89	4	0	1	0	0	0	0	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	1,124	1,658	2,056	1,500	951	1,500	1,500	1,500	1,500	1,500	1,500
240-467190-000	MEETING ROOM FEES	40	30	135	50	170	50	50	50	50	50	50
240-467200-000	COPY CHARGES (TAXABLE)	3,162	5,296	5,306	4,800	2,605	4,800	5,000	5,000	5,000	5,000	5,000
240-469100-000	MISCELLANEOUS INCOME	2,884	3,586	1,666	2,600	1,366	2,600	2,600	1,200	1,200	1,200	1,200
240-469200-000	OTHER REV - CHILDREN PROGRAMS	0	866	1,325	0	900	0	0	0	0	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	60	0	0	0	0	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	241	73	258	0	2,519	0	0	0	0	0	0
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
240-485000-000	CONTRIBUTIONS-OTHER	1,307	345	2,418	0	37	0	0	0	0	0	0
240-489100-000	ADDITIONAL REVENUE PRIOR YEARS	0	0	0	0	0	0	0	0	0	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	491,618	491,618	498,992	506,477	382,408	506,477	557,125	576,624	599,689	620,678	642,402
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**715,078**	**735,129**	**746,185**	**752,467**	**628,011**	**752,467**	**822,818**	**840,917**	**863,982**	**884,971**	**906,695**
EXPENDITURES												
	OPERATING EXPENDITURES											
240-551100-111	REGULAR WAGES	345,436	346,618	365,787	393,551	176,834	393,551	444,441	457,775	471,508	484,534	499,070
240-551100-112	REGULAR WAGES-BLDG MAINT	4,263	3,273	3,607	4,590	2,618	4,590	4,590	4,590	4,590	4,590	4,590
240-551100-122	OVERTIME	7	433	0	750	0	750	750	750	750	750	750
240-551100-131	HEALTH	45,747	47,409	50,664	88,032	27,607	88,032	61,296	62,643	64,060	65,498	66,984
240-551100-132	DENTAL	2,253	1,471	1,505	4,320	1,175	4,320	2,952	3,072	3,192	3,312	3,432
240-551100-133	LIFE	247	256	297	288	163	288	295	303	313	322	332
240-551100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
240-551100-135	RETIREMENT	19,019	18,177	18,533	20,132	9,161	20,132	23,311	24,011	24,731	25,473	26,237
240-551100-136	FICA	26,968	27,077	28,661	26,230	13,925	26,230	37,989	39,128	40,302	41,409	42,652
240-551100-220	UTILITIES	33,723	38,271	34,590	37,300	17,982	37,300	48,094	48,815	49,547	50,290	51,044
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	23,625	38,321	30,893	35,805	16,208	35,805	36,693	37,243	37,802	38,369	38,945
240-551100-245	OFFICE MACHINE CONTRACTS	8,789	2,917	2,499	2,575	746	2,575	2,100	2,163	2,228	2,295	2,364
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	51,450	52,469	44,578	46,808	46,580	46,808	48,390	49,842	51,337	52,877	54,463
240-551100-310	OFFICE SUPPLIES	10,956	9,778	9,999	10,000	5,056	10,000	10,000	10,000	10,200	10,506	10,821
240-551100-315	POSTAGE	926	41	491	250	53	250	150	153	156	159	162
240-551100-320	FEES & DUES	872	931	834	1,031	179	1,031	1,336	1,336	1,376	1,062	1,094
240-551100-328	PRINTING & PUBLICATIONS	3,554	3,015	2,687	2,800	915	2,800	2,800	2,856	2,913	2,971	3,030
240-551100-335	TRAINING & MILEAGE	2,133	3,051	2,716	4,500	1,523	4,500	3,500	3,500	3,500	5,000	5,000
240-551100-340	OPERATING SUPPLIES	1,399	3,582	4,486	2,387	1,132	2,387	2,435	2,484	2,534	2,585	2,637
240-551100-350	MAINTENANCE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
240-551100-390	MISCELLANEOUS EXPENDITURES	1,745	1,646	1,341	1,600	695	1,600	1,632	1,665	1,698	1,732	1,767
240-551100-420	TEEN PROGRAMING	404	1,260	699	510	221	510	520	530	541	552	563
240-551100-421	ENRICHMENT PROGRAMS	2,282	2,285	2,430	2,370	1,038	2,370	2,417	2,465	2,514	2,564	2,615
240-551100-422	STORYTIME	1,518	1,772	1,671	1,793	386	1,793	1,828	1,865	1,902	1,940	1,979
240-551100-423	SUMMER LIBRARY PROGRAM	2,090	2,248	3,076	2,264	2,360	2,264	2,309	2,355	2,402	2,450	2,499
240-551100-424	REFERENCE MATERIALS	3,813	569	534	535	0	535	556	567	578	590	602
240-551100-425	ADULT MATERIALS	30,997	31,176	29,676	29,300	11,168	29,300	29,300	29,593	29,593	29,889	30,188
240-551100-426	BOOKS/PERIODICALS	5,973	4,924	5,869	5,632	4,996	5,632	5,632	5,632	5,745	5,860	5,977
240-551100-427	AUDIO	4,942	4,924	2,862	2,250	1,529	2,250	2,250	2,250	2,250	2,250	2,250

VILLAGE OF MOUNT HOREB												
2024 BUDGET WORKSHEET		3.0%			1.5%		0.0%	10.0%	3.5%	4.0%	3.5%	3.5%
LIBRARY FUND		**12/31/2020**	**12/31/2021**	**12/31/2022**	**2023**	**6/30/2023**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
		ACTUAL	**ACTUAL**	**ACTUAL**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
240-551100-428	VIDEO	10,150	9,919	8,200	6,857	4,551	6,857	6,857	6,857	6,926	6,926	6,995
240-551100-429	CHILDRENS MATERIALS	9,613	9,260	8,272	8,200	4,293	8,200	8,200	8,200	8,282	8,282	8,365
240-551100-430	TEEN MATERIALS	3,114	3,277	3,665	3,362	1,309	3,362	3,362	3,362	3,396	3,396	3,430
240-551100-431	INTERMEDIATE MATERIALS	5,060	4,951	5,767	6,535	3,414	6,535	6,828	6,828	6,896	6,896	6,965
240-551100-432	SOFTWARE/TECH.	1,296	3,564	358	1,136	608	1,136	3,392	3,392	3,426	3,426	3,460
240-551100-433	DIGITAL MATERIALS	0	0	16,126	6,420	0	6,420	7,722	7,909	7,909	8,067	8,228
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
240-551100-810	EQUIPMENT	5,241	36,131	65,150	7,070	2,895	7,070	7,070	7,282	7,282	7,500	7,725
240-551100-820	BUILDING REPAIRS	11,245	0	0	0	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**680,851**	**714,997**	**758,521**	**767,183**	**361,320**	**767,183**	**820,997**	**841,416**	**862,379**	**884,322**	**907,215**
	OTHER FINANCING USES											
240-551110-499	REPLACE/REFUND LOST MATERIALS	**248**	**326**	**781**	**1,500**	**166**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**
	TOTAL EXPENDITURES	**681,099**	**715,323**	**759,303**	**768,683**	**361,486**	**768,683**	**822,497**	**842,916**	**863,879**	**885,822**	**908,715**
NET REVENUES OVER (UNDER) EXPENDITURES		**2,909**	**19,806**	**(13,118)**	**(16,216)**	**266,525**	**(16,216)**	**321**	**(1,999)**	**103**	**(851)**	**(2,020)**
240-342100-000	**FUND BALANCE-BEG. OF YEAR**	218,169	221,078	240,883	227,765		227,765	211,549	211,870	209,872	209,974	209,123
240-342100-000	**FUND BALANCE-END OF YEAR**	221,078	240,883	227,765	211,549		211,549	211,870	209,872	209,974	209,123	207,103

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
230-469100-000	OUTREACH PROGRAM-MISC INCOME	173	372	208	0	678	678	0	0	0	0	0
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	51,792	51,792	55,331	64,093	32,046	64,093	63,562	63,562	63,562	63,562	63,562
230-473610-000	COUNTY GRANTS - NUTRITION PROG	31,840	31,840	33,273	38,979	19,490	38,979	40,879	40,879	40,879	40,879	40,879
230-473615-000	COUNTY GRANTS - MACM PROGRAM	2,443	1,725	274	5,000	611	1,223	8,800	8,800	8,800	8,800	8,800
230-473618-000	COUNTY GRANTS - CATERED MEALS	16,710	9,642	22,879	26,049	13,495	26,990	15,759	15,759	15,759	15,759	15,759
230-473620-000	MUNICIPALITY CONTRIBUTIONS	23,692	26,061	31,303	37,528	18,764	37,527	45,033	54,040	59,444	61,406	63,432
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	29,888	32,877	39,453	47,343	33,308	66,616	48,953	56,811	68,174	74,991	74,991
230-492200-000	TRANSFER FROM SPEC REV FUNDS	0	15,000	15,000	27,000	0	0	16,000	9,000	0	0	0
	TOTAL REVENUES	**156,538**	**169,309**	**197,722**	**245,992**	**118,392**	**236,105**	**238,986**	**248,851**	**256,618**	**265,397**	**267,423**
EXPENDITURES												
NUTRITION												
230-546200-111	REGULAR WAGES	22,682	26,667	32,177	31,553	15,318	30,635	33,134	34,789	36,529	38,355	40,273
230-546200-122	OVERTIME	0	86	148	50	0	0	50	50	50	50	50
230-546200-131	HEALTH	8,273	9,103	9,746	10,532	4,374	8,748	10,025	10,326	10,636	10,955	11,284
230-546200-132	DENTAL	517	344	230	576	158	317	593	611	629	648	667
230-546200-133	LIFE	158	169	196	197	94	187	202	208	214	220	227
230-546200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546200-135	RETIREMENT	1,532	1,803	2,105	2,149	1,044	2,087	2,256	2,418	2,553	2,696	2,847
230-546200-136	FICA	1,356	1,651	2,039	2,418	998	1,996	2,538	2,665	2,798	2,938	3,085
230-546200-210	CONTRACTUAL - CATRED MEALS	16,710	9,642	7,591	26,049	5,885	11,771	11,550	15,759	15,759	15,759	15,759
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,838	1,838	1,838	1,838
230-546200-310	OFFICE SUPPLIES	45	48	0	300	0	0	300	300	300	300	300
230-546200-315	POSTAGE	440	220	0	500	0	0	515	530	546	562	579
230-546200-330	MILEAGE REIMBURSEMENT	423	155	166	600	52	105	600	600	600	600	600
230-546200-335	TRAINING	85	265	0	200	51	103	200	200	200	200	200
230-546200-340	OPERATING SUPPLIES	2,341	613	1,800	3,000	376	753	3,090	3,183	3,278	3,376	3,477
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	328	443	202	300	0	0	309	318	328	338	348
230-546200-399	PROGRAM EXPENDITURES	323	48	363	350	192	384	350	350	350	350	350
230-546200-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546200-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
	TOTAL NUTRITION	**55,214**	**51,256**	**56,763**	**80,523**	**28,543**	**57,085**	**67,462**	**74,145**	**76,607**	**79,185**	**81,883**
OUTREACH												
230-546300-111	REGULAR WAGES	60,139	72,318	85,850	89,300	40,779	81,558	93,768	98,457	103,380	108,549	113,976
230-546300-122	OVERTIME	0	369	470	100	0	0	100	100	100	100	100
230-546300-131	HEALTH	30,166	18,704	29,053	21,740	8,794	17,588	20,156	20,761	21,384	22,026	22,687
230-546300-132	DENTAL	1,950	1,300	1,517	2,172	1,043	2,086	2,237	2,304	2,373	2,444	2,517
230-546300-133	LIFE	406	415	482	459	231	461	473	487	502	517	533
230-546300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546300-135	RETIREMENT	4,061	4,891	5,617	5,811	2,796	5,593	6,383	6,840	7,223	7,627	8,054
230-546300-136	FICA	4,024	5,600	6,192	6,839	3,233	6,466	7,181	7,540	7,916	8,312	8,727
230-546300-220	TELEPHONE	899	1,173	1,190	1,200	623	1,247	1,230	1,261	1,293	1,325	1,358
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,838	1,930	1,930	1,930
230-546300-310	OFFICE SUPPLIES	87	0	148	200	0	0	206	212	218	225	232
230-546300-315	POSTAGE	440	452	480	500	0	0	515	530	546	562	579
230-546300-330	MILEAGE REIMBURSEMENT	377	248	231	500	92	185	520	541	563	586	609

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
230-546300-335	TRAINING	0	166	9	250	65	131	250	250	250	250	250
230-546300-340	OPERATING SUPPLIES	4,820	3,937	4,658	5,000	3,116	6,231	5,250	5,513	5,789	6,078	6,382
230-546300-399	PROGRAM EXPENDITURES	322	69	759	350	58	116	350	350	350	350	350
230-546300-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0
230-546300-530	RENT	3,600	3,600	3,600	3,600	1,800	3,600	3,600	3,600	3,600	3,600	3,600
230-546300-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
	TOTAL OUTREACH	**111,290**	**113,242**	**140,256**	**139,771**	**62,631**	**125,263**	**143,969**	**150,584**	**157,417**	**164,480**	**171,884**
	OTHER FINANCING USES											
230-546400-325	NEWSLETTER EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-390	FUNDRAISING EXPENDITURES	0	0	0	4,000	0	4,000	0	0	0	0	0
230-546400-399	EMERGENCY FUND EXPENDITURES	0	0	0	7,000	0	7,000	0	0	0	0	0
230-546400-900	RETURN-PRIOR YR CO GRANT MEALS	370	0	0	0	0	0	0	0	0	0	0
230-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL OTHER FINANCING USES	**370**	**0**	**0**	**11,000**	**0**	**11,000**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**166,874**	**164,498**	**197,019**	**231,294**	**91,174**	**193,348**	**211,431**	**224,729**	**234,024**	**243,665**	**253,767**
NET REVENUES OVER (UNDER) EXPENDITURES		**(10,336)**	**4,811**	**702**	**14,698**	**27,218**	**42,758**	**27,555**	**24,122**	**22,594**	**21,731**	**13,656**
230-342100-000	**FUND BALANCE-BEG. OF YEAR**	102	102	(10,234)	(9,532)	(9,532)	(9,532)	33,226	60,781	84,903	107,497	129,229
230-342100-000	**FUND BALANCE-END OF YEAR**	(10,234)	4,913	(9,532)	5,166	17,686	33,226	60,781	84,903	107,497	129,229	142,884

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
SWIMMING POOL		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
REVENUES												
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	2,872	34,325	38,408	39,000	20,546	36,300	37,000	38,110	38,872	39,650	40,443
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	13,180	20,476	20,335	18,000	5,884	16,600	17,000	17,510	17,860	18,217	18,582
215-467345-000	CONCESSIONS REVENUE (TAX)	0	9,454	13,907	12,000	4,550	11,541	12,000	12,000	12,000	12,000	12,000
215-467842-000	SWIM TEAM ADMIN REVENUE	0	3,000	0	3,500	0	4,000	4,000	4,000	4,000	4,000	4,000
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	0	3,500	3,500	0	0	0	0	0
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	54,999	50,000	30,000	30,000	22,801	30,000	33,700	42,000	42,000	42,000	42,000
215-492200-000	TRANSFER FROM SPECIAL REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**71,051**	**117,254**	**102,650**	**102,500**	**57,281**	**101,941**	**103,700**	**113,620**	**114,732**	**115,867**	**117,024**
EXPENDITURES												
215-554200-111	REGULAR WAGES-POOL MAINT	13,390	10,451	22,826	8,500	5,330	10,660	8,500	8,500	8,500	8,500	8,500
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	3,820	5,461	7,255	8,000	1,354	7,850	8,960	8,960	8,960	8,960	8,960
215-554200-113	REGULAR WAGES-POOL STAFF	20,991	35,698	39,109	42,000	5,712	43,434	55,440	55,440	55,440	55,440	55,440
215-554200-122	OVERTIME	1,982	1,773	2,588	2,250	838	2,250	2,250	2,250	2,250	2,250	2,250
215-554200-131	HEALTH	3,171	2,972	3,388	2,500	1,515	2,500	2,865	2,951	3,040	3,131	3,225
215-554200-132	DENTAL	223	165	213	188	103	188	193	199	205	211	217
215-554200-133	LIFE	53	43	48	30	21	30	31	32	33	34	35
215-554200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
215-554200-135	RETIREMENT	960	764	887	553	392	553	587	590	593	597	600
215-554200-136	FICA	3,034	4,580	5,421	4,647	990	4,647	5,749	5,749	5,749	5,749	5,749
215-554200-220	UTILITIES	10,678	10,959	12,812	13,000	3,696	13,000	13,260	13,525	13,796	14,072	14,353
215-554200-240	MAINTENANCE-CONTRACTUAL	2,384	7,651	7,046	9,000	248	9,000	9,000	9,000	9,000	9,000	9,000
215-554200-340	OPERATING SUPPLIES	10,862	13,474	17,387	15,000	11,664	15,000	16,000	16,480	16,974	17,483	18,007
215-554200-341	SPECIAL EVENTS EXPENSES	262	432	1,300	1,000	695	964	1,500	1,500	1,500	1,500	1,500
215-554200-342	CONCESSION EXPENSES	196	5,987	12,401	12,000	7,724	11,000	12,000	12,360	12,731	13,113	13,506
215-554200-345	POOL/REC OPERATING SUPPLIES	1,175	1,687	1,901	2,800	1,580	2,000	2,800	2,800	2,800	2,800	2,800
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,256	1,012	1,531	2,000	3,279	3,563	2,000	2,000	2,000	2,000	2,000
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	45	66	235	300	239	253	300	300	300	300	300
215-554200-810	EQUIPMENT	2,386	412	1,076	1,000	473	1,000	1,000	1,000	1,000	1,000	1,000
215-554200-820	BUILDING & POOL REPAIRS	530	0	3,754	2,000	675	2,000	2,000	2,000	2,000	2,000	2,000
215-592400-500	TRANSFER TO CAP PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**77,396**	**103,588**	**141,177**	**126,768**	**46,526**	**129,891**	**144,435**	**145,636**	**146,871**	**148,140**	**149,442**
NET REVENUES OVER (UNDER) EXPENDITURES		**(6,345)**	**13,666**	**(38,527)**	**(24,268)**	**10,755**	**(27,950)**	**(40,735)**	**(32,016)**	**(32,139)**	**(32,273)**	**(32,418)**
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	19,221	19,221	12,876	(25,651)	(25,651)	(25,651)	(53,601)	(94,336)	(126,352)	(158,491)	(190,764)
215-342100-000	**FUND BALANCE-END OF YEAR**	12,876	32,887	(25,651)	(49,919)	(14,896)	(53,601)	(94,336)	(126,352)	(158,491)	(190,764)	(223,182)

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

EMPLOYEE RETIREMENT INS FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
250-481100-000	INVESTMENT INTEREST	3,551	974	3,113	3,000	7,595	15,191	3,000	3,000	3,000	3,000	3,000
250-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	29,999	35,000	34,999	40,000	28,707	40,000	40,000	50,000	55,000	60,000	65,000
250-492600-000	TRANSFER FROM UTILITY FUNDS	(0)	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**33,550**	**35,974**	**38,112**	**43,000**	**36,302**	**55,191**	**43,000**	**53,000**	**58,000**	**63,000**	**68,000**
EXPENDITURES												
250-514500-131	HEALTH INSURANCE PAYMENTS	58,005	62,124	40,073	44,000	16,734	33,469	38,355	42,190	42,190	42,190	42,190
250-514500-132	DENTAL INSURANCE PAYMENTS	0	0	0	0	0	0	0	0	0	0	0
250-514500-390	EE RETIRE INS FUND MISC EXP	0	9,441	(7,553)	0	19,210	38,420	57,630	86,445	86,445	86,445	86,445
250-592000-510	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**58,005**	**71,565**	**32,520**	**44,000**	**35,944**	**71,889**	**95,985**	**128,635**	**128,635**	**128,635**	**128,635**
NET REVENUES OVER (UNDER) EXPENDITURES		**(24,455)**	**(35,591)**	**5,592**	**(1,000)**	**358**	**(16,698)**	**(52,985)**	**(75,635)**	**(70,635)**	**(65,635)**	**(60,635)**
250-342100-000	**FUND BALANCE-BEG. OF YEAR**	325,691	325,691	301,235	306,826		306,826	290,128	237,143	161,508	90,873	25,237
250-342100-000	**FUND BALANCE-END OF YEAR**	301,235	290,099	306,826	281,169		290,128	237,143	161,508	90,873	25,237	(35,398)

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

TID #3 FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	REVENUES											
450-411200-000	PROPERTY TAXES-TID INCREMENT	674,933	721,871	784,190	808,941	614,829	808,941	825,120	841,622	858,455	875,624	893,136
450-434300-000	EXEMPT COMPUTER AID	3,463	3,463	3,463	3,463	0	3,463	3,463	3,463	3,463	3,463	3,463
450-434400-000	STATE PPT AID	11,163	20,977	11,163	11,163	11,163	11,163	11,163	11,163	11,163	11,163	11,163
450-468400-000	DEV GUARANTEES-COUNTY ID LLC	0	0	0	46,579	0	46,579	51,777	32,460	39,940	39,940	39,940
450-468410-000	DEV GUARANTEES-SYMDON BROS	0	0	20,000	7,130	0	7,130	7,925	4,969	6,114	6,114	6,114
450-481100-000	INVESTMENT INTEREST	1,972	368	827	1,000	1,206	1,000	1,000	1,000	1,000	1,000	1,000
450-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
450-491200-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
450-499000-000	PREMIUM ON DEBT ISSUANCE	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**691,531**	**746,678**	**819,643**	**878,276**	**627,199**	**878,276**	**900,448**	**894,677**	**920,135**	**937,304**	**954,816**
	EXPENDITURES											
450-513000-210	GENERAL LEGAL FEES & EXPENSE	0	0	174	2,000	1,590	2,000	2,000	2,000	2,000	2,000	2,000
450-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
450-514500-320	FEES & DUES	150	150	150	150	150	150	150	150	150	150	150
450-515100-210	AUDIT & ACCOUNTING	1,099	1,100	1,100	1,200	1,740	1,740	1,200	1,200	1,200	1,200	1,200
450-531000-210	GENERAL ENGINEERING	0	0	0	0	0	0	0	0	0	0	0
450-533000-210	ENGINEERING-STREET PROJECTS	0	0	0	0	0	0	0	0	0	0	0
450-533000-820	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
450-563000-290	GENERAL PLANNING-TID RELATED	0	0	0	0	0	0	0	0	0	0	0
450-566000-820	WAYSIDE CSM LOT IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
450-592300-500	TRANSFER TO DEBT SERVICE FUND	862,900	848,463	833,150	857,250	807,638	857,250	838,913	867,600	842,600	829,300	0
450-593000-990	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**866,649**	**852,213**	**837,074**	**863,100**	**811,117**	**863,640**	**844,763**	**873,450**	**848,450**	**835,150**	**5,850**
NET REVENUES OVER (UNDER) EXPENDITURES		**(175,118)**	**(105,534)**	**(17,432)**	**15,176**	**(183,918)**	**14,636**	**55,685**	**21,227**	**71,685**	**102,154**	**948,966**
450-342100-000	**FUND BALANCE-BEG. OF YEAR**	286,429	286,429	111,311	93,879		93,879	108,515	164,200	185,428	257,112	359,266
450-342100-000	**FUND BALANCE-END OF YEAR**	111,311	180,895	93,879	109,055		108,515	164,200	185,428	257,112	359,266	1,308,233

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

TID #3 AMENDMENT#1 FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	REVENUES											
452-411200-000	PROPERTY TAXES-TID INCREMENT	0	0	0	0	0	0	0	0	0	0	0
452-481100-000	INVESTMENT INTEREST	0	0	0	0	0	0	0	0	0	0	0
452-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	EXPENDITURES											
452-533000-210	ENGINEERING-STREET PROJECTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-820	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-821	BRIDGE RESTORATION	0	0	0	0	0	0	0	0	0	0	0
452-533010-821	CTH ID ENTRY FEATURE	0	0	0	0	0	0	0	0	0	0	0
452-563000-295	BUSINESS RECRUITMENT	0	0	0	0	0	0	0	0	0	0	0
452-592300-500	TRANSFER TO DEBT SERVICE FUND	53,325	54,422	52,160	55,462	53,865	55,462	54,428	55,620	54,540	0	0
	TOTAL EXPENDITURES	**53,325**	**54,422**	**52,160**	**55,462**	**53,865**	**55,462**	**54,428**	**55,620**	**54,540**	**0**	**0**
NET REVENUES OVER (UNDER) EXPENDITURES		**(53,325)**	**(54,422)**	**(52,160)**	**(55,462)**	**(53,865)**	**(55,462)**	**(54,428)**	**(55,620)**	**(54,540)**	**0**	**0**
452-342100-000	**FUND BALANCE-BEG. OF YEAR**	(632,693)	(632,693)	(686,018)	(738,178)		(738,178)	(793,640)	(848,068)	(903,688)	(958,228)	(958,228)
452-342100-000	**FUND BALANCE-END OF YEAR**	(686,018)	(687,116)	(738,178)	(793,640)		(793,640)	(848,068)	(903,688)	(958,228)	(958,228)	(958,228)
	DUE TO GENERAL FUND	239,732	239,732	239,732	239,732		239,732	239,732	239,732	239,732	239,732	239,732
	DUE TO TID DEBT SERVICE FUND	446,286	446,286	446,286	504,496		504,496	558,924	614,544	669,084	669,084	669,084

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

Close TID #4 in 2022; funds to Gorman in 2022

TID #4 FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
455-411200-000	PROPERTY TAXES-TID INCREMENT	97,399	89,546	87,530	0	0	0	0	0	0	0	0
455-413150-000	PAYMENTS IN LIEU OF TAXES	0	0	0	0	0	0	0	0	0	0	0
455-434300-000	EXEMPT COMPUTER AID	1,574	1,574	1,574	0	0	0	0	0	0	0	0
455-434400-000	STATE PPT AID	2,363	4,534	2,363	0	0	0	0	0	0	0	0
455-481100-000	INVESTMENT INTEREST	3,511	1,367	1,613	0	0	0	0	0	0	0	0
455-491200-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**104,847**	**97,021**	**93,080**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
EXPENDITURES												
455-513000-210	GENERAL LEGAL FEES & EXPENSE	0	0	258,209	0	0	0	0	0	0	0	0
455-514100-111	ADMIN SALARIES & WAGES	2,200	2,200	0	0	0	0	0	0	0	0	0
455-514500-320	FEES & DUES	150	150	0	0	0	0	0	0	0	0	0
455-515100-210	AUDIT & ACCOUNTING	1,100	1,100	8,600	0	0	0	0	0	0	0	0
455-531000-210	GENERAL ENGINEERING	0	0	0	0	0	0	0	0	0	0	0
455-563000-290	GENERAL PLANNING-TID RELATED	136	90	0	0	0	0	0	0	0	0	0
455-567000-290	ECONOMIC DEVELOPMENT INCENTIVES	0	0	87,529	0	0	0	0	0	0	0	0
455-592300-500	TRANSFER TO DEBT SERVICE FUND	22,320	22,321	22,321	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**25,906**	**25,861**	**376,659**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NET REVENUES OVER (UNDER) EXPENDITURES		**78,941**	**71,160**	**(283,579)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
455-342100-000	**FUND BALANCE-BEG. OF YEAR**	273,708	273,708	352,649	69,070		69,070	69,070	0	0	0	0
455-342100-000	**FUND BALANCE-END OF YEAR**	352,649	344,868	69,070	69,070		69,070	69,070	0	0	0	0

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

TID #5 FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
460-411200-000	PROPERTY TAXES-TID INCREMENT	569,573	648,987	687,938	753,477	572,678	753,477	753,477	753,477	761,012	768,622	776,308
460-434300-000	EXEMPT COMPUTER AID	0	0	0	0	0	0	0	0	0	0	0
460-434400-000	STATE PPT AID	5,471	10,896	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471
460-468400-000	FEES-DOWNTOWN IMPROVE APPL	0	0	50	0	50	0	0	0	0	0	0
460-468500-000	GRANTS-ECONOMIC DEVELOPMENT	0	0	64,903	0	36,480	0	0	0	0	0	0
460-481100-000	INVESTMENT INTEREST	2,264	1,530	334	1,000	976	1,000	1,000	1,000	1,000	1,000	1,000
460-483000-000	PROPERTY & EQUIPMENT SALES	0	0	0	0	0	0	0	0	0	0	0
460-491100-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**577,308**	**661,413**	**758,696**	**759,948**	**615,655**	**759,948**	**759,948**	**759,948**	**767,483**	**775,093**	**782,779**
EXPENDITURES												
460-513000-210	GENERAL LEGAL FEES & EXPENSE	54	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
460-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
460-514500-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0
460-514500-320	FEES & DUES	150	150	150	200	150	200	200	200	200	200	200
460-515100-210	AUDIT & ACCOUNTING	1,100	4,100	1,100	1,200	1,740	1,200	1,200	1,200	1,200	1,200	1,200
460-531000-210	GENERAL ENGINEERING	0	0	0	0	0	0	0	0	0	0	0
460-533000-820	STREET IMPROVEMENTS	63,019	0	0	0	0	0	0	0	0	0	0
460-533000-825	DOWNTOWN STREETSCAPE IMPROV	1,010	0	2,100	0	0	0	0	0	0	0	0
460-534400-820	STORM SEWER IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-534500-820	PARKING FACILITIES	119,936	0	0	0	0	0	0	0	0	0	0
460-535500-820	BICYCLE PATH IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-536100-820	SEWER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-537000-820	WATER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-538000-820	ELECTRIC SERVICE UPGRADES	162,425	0	0	0	0	0	0	0	0	0	0
460-551000-810	RESIDENTIAL IMPROVEMENTS	0	0	0	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
460-552000-820	PARK IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
460-563000-290	GENERAL PLANNING-TID RELATED	1,992	2,188	418	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
460-567000-290	ECONOMIC DEV INCENTIVES-FAÇADE	20,738	38,249	230,355	10,000	36,480	37,000	10,000	10,000	10,000	10,000	10,000
460-567000-291	ECONOMIC DEV INCENTIVES-REDEV	101,571	172,698	107,674	79,556	69,383	79,556	79,701	80,052	80,612	80,612	80,612
460-592300-500	TRANSFER TO DEBT SERVICE FUND	259,343	300,018	304,518	303,618	228,309	303,618	307,418	310,818	313,618	320,699	322,255
460-592400-500	TRANSFER TO OTHER TID FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**733,838**	**519,902**	**648,815**	**425,074**	**336,061**	**452,074**	**429,019**	**432,770**	**436,130**	**443,211**	**444,767**
NET REVENUES OVER (UNDER) EXPENDITURES		**(156,529)**	**141,511**	**109,881**	**334,874**	**279,594**	**307,874**	**330,929**	**327,178**	**331,353**	**331,882**	**338,012**
460-342100-000	**FUND BALANCE-BEG. OF YEAR**	(935,825)	(935,825)	(1,187,352)	(1,172,469)		(1,172,469)	(864,595)	(533,666)	(206,488)	124,865	456,747
460-342100-000	**FUND BALANCE-END OF YEAR**	(1,187,352)	(889,312)	(1,172,469)	(677,424)		(864,595)	(533,666)	(206,488)	124,865	456,747	794,760

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

CABLE PROGRAMMING FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET
	REVENUES											
225-441250-000	FRANCHISE FEE (65%)	52,365	49,342	52,389	52,000	17,462	52,000	52,000	52,000	52,000	52,000	52,000
225-485000-000	CONTRIBUTIONS-ORG & INDIVIDUALS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**52,365**	**49,342**	**52,389**	**52,000**	**17,462**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**
	EXPENDITURES											
225-516100-111	REGULAR WAGES	20,067	21,277	25,044	30,931	11,773	23,546	30,931	30,931	30,931	30,931	30,931
225-516100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
225-516100-131	HEALTH	0	79	2,041	2,108	970	2,108	2,416	2,416	2,416	2,416	2,416
225-516100-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0
225-516100-133	LIFE	0	0	0	0	0	0	0	0	0	0	0
225-516100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
225-516100-135	RETIREMENT	1,283	1,306	1,375	1,222	672	1,222	1,552	1,552	1,561	1,570	1,579
225-516100-136	FICA	1,535	1,633	2,072	1,982	975	1,982	2,366	2,366	2,366	2,366	2,366
225-516100-210	CONTRACTUAL SERVICES-CATV	1,600	600	0	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000
225-516100-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0
225-516100-310	OFFICE SUPPLIES	0	0	0	225	0	225	225	225	225	225	225
225-516100-320	FEES & DUES	220	220	230	250	230	250	250	250	250	250	250
225-516100-328	PRINTING & PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0
225-516100-331	PROGRAM DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0
225-516100-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
225-516100-340	OPERATING SUPPLIES	52	0	0	100	0	100	100	100	100	100	100
225-516100-390	MISCELLANEOUS EXPENDITURES	0	0	541	500	0	500	500	500	500	500	500
225-516100-810	EQUIPMENT	6,670	6,756	10,104	6,000	6,259	6,000	6,000	6,000	6,000	6,000	6,000
	TOTAL EXPENDITURES	**31,427**	**31,871**	**41,407**	**46,318**	**20,879**	**38,933**	**47,340**	**47,340**	**47,349**	**47,358**	**47,367**
NET REVENUES OVER (UNDER) EXPENDITURES		**20,938**	**17,471**	**10,982**	**5,682**	**(3,418)**	**13,067**	**4,660**	**4,660**	**4,651**	**4,642**	**4,633**
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	77,126	77,126	98,064	109,046		109,046	122,113	126,773	131,433	136,085	140,727
215-342100-000	**FUND BALANCE-END OF YEAR**	98,064	94,597	109,046	114,728		122,113	126,773	131,433	136,085	140,727	145,360

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

TOURISM PROMOTION FUND		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2023 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
	REVENUES											
260-412100-000	OVERNIGHT LODGING TAX	37,340	74,346	37,296	75,000	14,096	28,193	70,000	70,000	70,000	70,000	70,000
	TOTAL REVENUES	**37,340**	**74,346**	**37,296**	**75,000**	**14,096**	**28,193**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
	EXPENDITURES											
260-567000-290	MT HOREB CHAMBER OF COMMERCE	32,859	65,425	32,820	66,000	12,405	24,810	61,600	61,600	61,600	61,600	61,600
260-592000-500	TRANSFER TO OTHER FUNDS	4,481	8,922	0	9,000	0	9,000	8,400	8,400	8,400	8,400	8,400
	TOTAL EXPENDITURES	**37,340**	**74,346**	**32,820**	**75,000**	**12,405**	**33,810**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
	NET REVENUES OVER (UNDER) EXPENDITURES	**0**			**0**	**1,692**	**(5,617)**	**0**	**0**	**0**	**0**	**0**
					88%		73%	88%	88%	88%	88%	88%
260-342100-000	**FUND BALANCE-BEG. OF YEAR**	0			0		0	(5,617)	(5,617)	(5,617)	(5,617)	(5,617)
260-342100-000	**FUND BALANCE-END OF YEAR**	0			0		(5,617)	(5,617)	(5,617)	(5,617)	(5,617)	(5,617)

VILLAGE OF MOUNT HOREB 56%

2024 BUDGET WORKSHEET

ELECTRIC DEPARTMENT		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
910-421000-100	CAPITAL PAID IN BY MUNICIPALITY	219,742	0	0	0	0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	25,854	8,274	52,220	7,000	139,412	278,824	7,070	7,141	7,212	7,284	7,357
910-441910-000	MARKET ADJUSTMENT-INVESTMENT	(22)	0	0	0	0	0	0	0	0	0	0
910-442100-000	MISC NONOPERATING INCOME	47,220	299,782	88,663	65,000	123,161	175,000	65,000	65,000	65,000	65,000	65,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	1,273	432	0	2,500	0	0	1,500	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	2,758,969	2,860,848	3,172,063	3,126,685	1,375,926	2,751,852	3,441,242	3,512,955	3,580,819	3,604,433	3,691,733
910-444100-000	RESIDENTIAL-RURAL	425,731	443,906	490,889	482,472	220,334	440,669	514,209	524,924	535,065	538,594	551,638
910-444200-000	COMMERCIAL GS - VILLAGE	613,628	668,946	747,357	808,294	325,994	651,988	942,187	960,804	977,870	983,152	1,006,212
910-444210-000	COMMERCIAL-RURAL	142,058	151,221	189,687	187,124	95,580	191,159	206,822	210,908	214,654	215,814	220,876
910-444220-000	SMALL POWER - VILLAGE	936,929	1,059,739	1,167,180	1,278,009	492,728	985,457	1,132,762	1,156,075	1,177,760	1,184,304	1,213,482
910-444230-000	SMALL POWER - RURAL	219,485	235,367	261,699	299,387	112,400	224,801	248,655	253,772	258,533	259,969	266,374
910-444300-000	LARGE POWER - VILLAGE	236,034	236,186	331,804	309,268	134,840	269,681	520,723	532,026	542,734	545,840	559,790
910-444310-000	LARGE POWER - RURAL	185,223	202,939	238,416	242,693	131,510	263,020	409,140	418,021	426,433	428,874	439,835
910-444320-000	INDUSTRIAL POWER - VILLAGE	0	0	0	0	0	0	43,909	44,641	45,260	45,487	46,393
910-444330-000	INDUSTRIAL POWER - RURAL	0	0	0	0	0	0	29,273	29,761	30,174	30,325	30,929
910-444400-000	PUBLIC STREET LIGHTING	120,932	109,679	110,598	123,151	53,689	107,377	133,251	133,977	134,698	134,887	135,782
910-444410-000	ATHLETIC FIELD LIGHTING REVENU	350	350	350	385	175	350	385	385	385	385	385
910-444420-000	YARD LIGHTING - VILLAGE	2,097	2,083	2,116	1,491	1,020	2,041	1,491	1,506	1,535	1,563	1,579
910-444430-000	YARD LIGHTING - RURAL	4,846	4,572	4,589	3,480	2,285	4,570	3,480	3,515	3,582	3,646	3,682
910-444700-000	SALES FOR RESALE	53,506	50,540	53,254	53,577	26,447	52,894	53,577	54,113	55,141	56,134	56,695
910-444800-000	COMMERCIAL GS SEWER - VILLAGE	18,365	17,946	26,238	22,489	11,119	22,238	22,489	22,714	23,146	23,563	23,799
910-444810-000	COMMERCIAL GS SEWER - RURAL	4,111	3,898	3,274	3,731	1,938	3,877	3,731	3,768	3,840	3,909	3,948
910-444820-000	SMALL POWER - WATER UTILITY	92,731	93,018	108,468	110,818	47,625	95,249	110,818	111,926	114,053	116,106	117,267
910-444830-000	SMALL POWER - SEWER UTILITY	89,283	90,258	99,867	106,920	48,529	97,058	106,920	107,989	110,041	112,022	113,142
910-445000-000	FORFEITED DISCOUNTS/PENALTIES	7,410	17,135	19,421	10,516	8,037	16,074	10,516	10,621	10,823	11,018	11,128
910-445100-000	MISC SERVICE REVENUE - RECONNE	0	3,400	2,960	2,000	1,560	3,120	2,000	2,000	2,000	2,000	2,000
910-445110-000	MISC SERVICE REVENUE - TEMP SE	1,725	2,925	2,850	1,500	1,425	2,850	1,500	1,500	1,500	1,500	1,500
910-445400-000	RENT FROM ELECTRIC PROPERTY	3,840	3,840	3,840	4,000	1,920	3,840	4,000	4,000	18,000	4,000	4,000
910-445600-000	OTHER ELECTRIC REVENUE	42,491	49,563	42,366	50,000	11,299	22,599	35,000	35,000	35,000	35,000	35,350
910-490000-000	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**6,253,812**	**6,616,846**	**7,220,170**	**7,302,490**	**3,368,954**	**6,666,588**	**8,051,649**	**8,209,042**	**8,375,258**	**8,414,809**	**8,609,876**
EXPENDITURES												
Various	DEPRECIATION EXPENSE (+CIAC)	467,151	487,088	487,088	491,959	249,000	498,000	496,879	501,848	506,866	511,935	517,054
Various	WAGES (SEE PLANT WAGES BELOW*)	498,664	568,655	568,655	595,778	266,491	532,983	681,182	687,994	694,874	701,822	708,841
Various	OVERTIME	11,389	12,500	12,500	15,000	7,191	14,382	15,000	15,000	15,000	15,000	15,000
910-540700-520	LOSS ON RETIREMENT	6,825	0	0	0	0	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	43,324	48,099	48,127	41,725	22,479	44,958	42,180	48,779	49,305	49,837	50,374
910-540810-536	TAX - WI LICENSE FEE ASSMT	29,521	31,929	37,324	33,000	18,439	36,879	33,000	33,000	33,000	33,000	33,000
910-540820-536	TAX EQUIVALENT EXPENSE	196,805	193,325	187,428	205,602	93,720	187,440	209,714	213,908	218,186	222,550	227,001
910-540830-536	TAXES - PSC REMAINDER ASSMT	4,037	3,078	0	5,300	0	0	5,300	5,300	5,300	5,300	5,300
910-542600-300	INFLUENCING EXPENSE	1,370	1,422	1,483	0	0	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	3,094	625	23,551	0	86,352	172,704	184,233	177,492	170,457	163,128	155,484
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	523	178	0	500	0	0	0	0	0	0	0
910-543200-620	INTEREST CHARGED-CONSTR CREDIT	0	0	0	0	0	0	0	0	0	0	0
910-554500-200	PURCHASED POWER	4,410,162	4,728,107	5,333,693	5,244,740	2,251,995	4,503,989	5,386,622	5,530,078	5,671,821	5,708,401	5,883,748
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES & EXP	57,471	56,871	71,365	60,000	22,122	44,245	60,000	60,000	60,000	60,000	60,000
910-556500-300	OPERATION STREET LIGHTS - EXP	16	0	62	0	0	0	0	0	0	0	0
910-556600-300	METER EXPENSE	0	2,154	5,193	1,250	2,064	4,127	5,900	1,250	1,250	1,250	1,250

VILLAGE OF MOUNT HOREB		56%										
2024 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
910-556700-300	CUSTOMER INSTALLATION EXPENSE	0	0	4,380	500	2,084	3,500	2,000	2,000	2,000	2,000	2,000
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	40,650	55,611	10,168	25,000	482	964	25,000	25,000	25,000	25,000	25,000
910-557200-300	MAINT OF LINES EXPENSE	15,409	29,479	11,614	18,000	14,243	20,000	18,360	18,727	19,102	19,484	19,874
910-557200-390	MAINT OF LINES - WO CREDITS	(59,001)	(108,432)	(62,861)	(45,000)	(49,821)	(60,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
910-557280-300	MAINT OF LINES - RURAL	5,934	3,084	3,463	1,000	0	0	1,000	1,000	1,000	1,000	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	0	0	1,500	33	66	1,500	1,500	1,500	1,500	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	4,998	4,094	7,078	8,000	4,798	9,596	8,000	8,000	8,000	8,000	8,000
910-557500-300	MAINT OF METERS	2,772	2,913	4,956	2,500	1,602	3,204	5,000	5,000	5,000	5,000	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	0	0	49	2,000	0	0	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	17,076	14,562	19,772	14,200	7,699	15,398	14,484	14,774	15,069	15,370	15,677
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(5,000)	(12,657)	(20,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	99,351	104,924	106,380	51,151	54,206	108,411	103,000	106,090	109,273	112,551	115,928
910-592400-510	PROPERTY INSURANCE	8,155	8,102	8,585	7,701	4,868	9,736	7,855	8,012	8,172	8,335	8,502
910-592500-510	INJURIES & DAMAGES EXPENSE	19,819	19,804	19,191	23,347	11,559	23,118	23,814	24,290	24,776	25,272	25,777
910-592600-112	EMPLOYEE INCENTIVES	7,524	(8,027)	0	240	(5,740)	(5,740)	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	93,174	92,481	85,095	77,565	45,164	90,327	103,515	106,621	109,820	113,115	116,508
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	6,492	5,890	5,931	6,910	3,222	6,444	7,118	7,332	7,552	7,779	8,012
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,518	1,204	1,123	1,554	516	1,032	1,601	1,649	1,698	1,749	1,801
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	39,024	42,726	38,679	39,701	20,610	41,220	48,037	48,788	49,549	50,321	51,103
910-592600-136	PENSIONS & BENEFITS-GASB 68	2,378	(64,162)	(71,418)	0	0	0	0	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
910-592610-335	EMPLOYEE BEN - TRAINING EXP	5,735	1,356	6,863	10,000	4,826	9,652	10,000	10,000	10,000	10,000	10,000
910-592800-200	REGULATORY COMMISSION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	38,052	38,788	42,803	30,000	42,465	54,000	30,000	30,000	30,000	30,000	30,000
910-593300-300	TRANSPORTATION EXPENSE	101,340	120,830	115,114	106,924	20,123	40,247	110,132	113,436	116,839	120,344	123,954
910-593300-390	TRANSPORTATION EXPENSE-WO CRED	(53,060)	(60,067)	(35,587)	(40,000)	(20,837)	(41,674)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
910-593500-300	MAINT OF GENERAL PLANT EXP	1,602	112	0	2,000	0	0	2,000	2,000	2,000	2,000	2,000
	TOTAL EXPENDITURES	**6,129,294**	**6,439,303**	**7,097,847**	**7,034,648**	**3,169,298**	**6,349,208**	**7,552,166**	**7,718,608**	**7,882,149**	**7,940,783**	**8,138,428**
REVENUES OVER (UNDER) EXPENDITURES		**124,518**	**177,543**	**122,323**	**(104,452)**	**199,656**	**317,380**	**499,483**	**490,434**	**493,109**	**474,026**	**471,448**
910-321610-000	**UNAPPR. EARNED SURPLUS-BEG**	7,557,283	7,557,283	7,681,801	7,804,125		7,804,125	8,121,504	8,620,987	9,111,422	9,604,531	10,078,557
910-321610-000	**UNAPPR. EARNED SURPLUS-END**	7,681,801	7,734,827	7,804,125	7,699,673		8,121,504	8,620,987	9,111,422	9,604,531	10,078,557	10,550,005

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

WATER DEPARTMENT		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
920-421000-100	CAPITAL PAID IN BY MUNICIPALITY	43,179	116,760	0	0	0	0	0	0	0	0	0
920-441900-000	INTEREST & DIVIDEND INCOME	13,675	5,346	9,449	15,000	22,985	45,969	15,000	15,000	15,000	15,000	15,000
920-442100-000	CONTRIBUTION AID OF CONSTRUCTI	0	554,629	624,526	0	0	0	0	0	0	0	0
920-442900-000	AMORTIZATION OF DEBT PREMIUM	2,526	2,217	1,904	0	0	0	0	0	0	0	0
920-446020-000	BULK WATER SALES	3,490	3,619	5,395	2,500	2,092	4,184	2,500	2,500	2,500	2,500	2,500
920-446110-000	RESIDENTIAL WATER SALES	625,450	614,575	625,661	629,037	313,236	626,471	641,618	654,450	667,539	680,890	694,508
920-446120-000	COMMERCIAL WATER SALES	73,727	78,109	86,747	83,805	43,745	87,490	85,481	87,191	88,935	90,714	92,528
920-446140-000	PUBLIC AUTHORITIES SALES	15,462	18,826	19,905	20,000	10,808	21,617	20,000	20,000	20,000	20,000	20,000
920-446150-000	MULTI-FAMILY RESIDENTIAL SALES	29,983	28,812	30,185	29,752	17,343	34,685	30,050	30,351	30,655	30,962	31,272
920-446160-000	IRRIGATION WATER SALES	96,717	104,870	88,249	70,000	34,000	68,000	70,000	70,000	70,000	70,000	70,000
920-446200-000	PRIVATE FIRE PROTECTION SALES	14,633	15,673	16,208	16,000	8,193	16,387	16,000	16,000	16,000	16,000	16,000
920-446300-000	PUBLIC FIRE PROTECTION SALES	325,947	329,258	334,625	336,133	170,230	340,459	339,494	342,889	346,318	349,781	353,279
920-447000-000	FORFEITED DISCOUNTS	1,693	3,660	3,098	3,500	1,426	2,852	3,500	3,500	3,500	3,500	3,500
920-447200-000	WATER TOWER RENTAL FEE - VERIZ	38,120	36,614	13,901	36,371	10,000	20,000	37,826	39,339	40,913	42,549	44,251
920-447220-000	RENT FROM WATER PROPERTY	960	960	960	960	480	960	960	960	960	960	960
920-447400-000	MISC SERVICE REVENUES	1,470	4,840	2,310	2,000	1,230	2,460	2,000	2,000	2,000	2,000	2,000
920-447410-000	WATER IMPACT FEE	37,120	47,792	51,504	45,000	20,416	40,832	45,000	45,000	45,000	45,000	45,000
920-447420-000	OTHER WATER REVENUES	17,863	20,439	21,758	20,000	2,594	5,188	20,000	20,000	20,000	20,000	20,000
	TOTAL REVENUES	**1,342,016**	**1,987,000**	**1,936,384**	**1,310,058**	**658,777**	**1,317,554**	**1,329,429**	**1,349,180**	**1,369,320**	**1,389,856**	**1,410,798**
EXPENDITURES												
Various	DEPRECIATION EXPENSE (+CIAC)	361,920	361,920	361,920	399,600	199,800	399,600	373,375	384,576	396,113	407,996	420,236
Various	PAYROLL	193,221	193,221	193,221	230,137	91,539	183,078	219,829	222,028	224,248	226,490	228,755
Various	OVERTIME	9,413	9,413	9,413	10,500	8,218	17,094	10,500	10,500	10,500	10,500	10,500
920-540800-136	TAXES - PAYROLL	8,278	8,528	11,286	13,409	8,050	16,100	13,585	12,788	12,958	13,130	13,303
920-540820-536	TAX EQUIVALENT EXPENSE	224,039	213,008	204,270	229,500	102,000	204,000	234,090	238,772	243,547	248,418	253,386
920-540830-536	TAXES - PSC REMAINDER ASSMT	1,256	1,460	1,212	0	0	0	2,000	2,000	2,000	2,000	2,000
920-542700-620	INTEREST - LONG TERM DEBT	26,883	23,450	20,650	24,050	9,525	19,050	57,649	50,398	42,956	38,096	35,893
920-562200-200	PUMPING EXP - POWER	97,284	94,115	109,748	94,695	49,061	98,123	95,642	96,598	97,564	98,540	99,525
920-562300-300	PUMPING EXP - SUPPLIES & EXP	10,488	7,769	11,974	8,325	27,145	37,500	8,408	8,492	8,577	8,663	8,750
920-563100-300	TREATMENT - CHEMICALS	20,588	17,637	26,409	23,220	16,532	30,000	23,336	23,453	23,570	23,688	23,806
920-563200-300	TREATMENT - SUPPLIES & EXP	373	5,146	8,020	2,020	1,385	2,769	2,025	2,030	2,035	2,040	2,045
920-564100-300	TRANS/DISTR EXP - SUPPLIES & E	12,349	3,391	4,323	20,000	10,139	20,279	20,000	20,000	20,000	20,000	20,000
920-565000-300	MAINTENANCE OF RESERVOIRS	61	8,990	1,868	50,000	5,268	10,536	20,000	20,000	20,000	20,000	20,000
920-565100-300	MAINTENANCE OF MAINS EXPENSE	7,045	45,422	54,947	43,297	24,872	24,872	44,163	45,046	45,947	46,866	47,803
920-565200-300	MAINTENANCE OF SERVICES EXPENS	21,428	4,184	6,637	35,000	5,497	10,994	15,000	15,000	15,000	15,000	15,000
920-565300-300	MAINTENANCE OF METERS EXPENSE	2,587	2,468	6,705	4,500	7,644	15,287	4,500	4,500	4,500	4,500	4,500
920-565390-300	MAINT OF METERS-WO CREDITS	(1,366)	(1,465)	(12,435)	(5,000)	(499)	(998)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	3,712	1,554	1,573	4,000	2,052	4,105	4,000	4,000	4,000	4,000	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	0	54	66	250	0	0	250	250	250	250	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	13,898	14,004	14,859	13,623	5,385	10,769	13,963	14,312	14,670	15,037	15,413
920-592300-200	OUTSIDE SERVICES EMPLOYED	35,546	38,269	38,625	33,384	31,263	40,000	34,218	35,073	35,950	36,849	37,770
920-592400-510	PROPERTY INSURANCE	7,336	8,798	9,322	9,508	5,286	10,572	9,699	9,893	10,091	10,293	10,499
920-592500-510	INJURIES & DAMAGES	7,376	6,467	6,274	10,000	3,630	7,259	10,200	10,404	10,612	10,824	11,040
920-592600-112	EMPLOYEE INCENTIVES	(2,220)	(2,679)	0	180	(4,409)	(4,409)	180	180	180	180	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	44,131	44,699	48,608	52,772	20,506	41,011	46,999	48,409	49,861	51,357	52,898
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	2,695	2,451	3,920	2,949	1,816	3,631	3,037	3,128	3,222	3,319	3,419
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	411	275	350	435	146	291	448	461	475	489	504
920-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
920-592600-135	EMPLOYEE BEN - RETIREMENT EXP	14,381	14,568	16,374	15,641	7,327	14,655	15,893	16,137	16,385	16,637	16,891

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
WATER DEPARTMENT		**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
920-592600-136	PENSIONS & BENEFITS-GASB 68	782	(18,069)	(17,041)	0	0	0	0	0	0	0	0
920-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
920-592610-300	EMPLOYEE BEN - TRAINING EXP	571	2,452	3,201	2,000	888	1,777	2,100	2,200	2,300	2,400	2,400
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	13,980	14,895	14,856	16,320	11,138	16,000	16,483	16,648	16,814	16,982	17,152
920-593300-300	TRANSPORTATION EXPENSE	3,783	5,248	7,092	10,000	2,827	5,654	10,000	10,000	10,000	10,000	10,000
920-593300-390	TRANSPORTATION-WO CREDITS	(1,132)	(2,031)	(11,430)	(5,000)	(303)	(606)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-593500-300	MAINTENANCE OF GENERAL PLANT E	1,202	0	0	2,000	0	0	2,000	2,000	2,000	2,000	2,000
920-593600-300	WATER LEAD PIPE REPLACEMENT	0	0	1,172,483	0	374,162	374,162	0	0	0	0	0
	TOTAL EXPENDITURES	**1,142,298**	**1,129,612**	**2,329,302**	**1,351,314**	**1,027,890**	**1,613,154**	**1,303,572**	**1,319,276**	**1,336,325**	**1,356,544**	**1,379,918**
REVENUES OVER (UNDER) EXPENDITURES		**199,718**	**857,388**	**(392,918)**	**(41,256)**	**(369,113)**	**(295,600)**	**25,857**	**29,904**	**32,995**	**33,312**	**30,880**
920-321600-000	**UNAPPR. EARNED SURPLUS-BEG**	5,640,460	5,640,460	5,840,177	5,447,259	5,447,259	5,447,259	5,151,659	5,177,516	5,207,419	5,240,414	5,273,726
920-321600-000	**UNAPPR. EARNED SURPLUS-END**	5,840,177	6,497,848	5,447,259	5,804,653	5,078,146	5,151,659	5,177,516	5,207,419	5,240,414	5,273,726	5,304,607

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

WASTEWATER DEPARTMENT		12/31/2020 ACTUAL	12/31/2021 ACTUAL	12/31/2022 ACTUAL	2023 BUDGET	6/30/2023 ACTUAL	2023 PROJECTION	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES												
930-421000-100	CAPITAL PAID IN BY MUNICIPALITY	101,536	154,905	0	0	0	0	0	0	0	0	0
930-441900-000	INTEREST & DIVIDEND INCOME	23,961	9,584	39,259	10,000	47,525	95,049	10,000	10,000	10,000	10,000	10,000
930-462210-000	RESIDENTIAL REVENUES	2,087,004	2,039,413	2,073,364	2,063,829	1,035,538	2,071,076	2,084,467	2,105,312	2,126,365	2,147,629	2,169,105
930-462220-000	COMMERCIAL REVENUES	342,320	353,160	387,616	380,083	202,058	404,117	383,884	387,723	391,600	395,516	399,471
930-462240-000	PUBLIC AUTHORITIES REVENUES	38,836	47,471	52,284	57,360	30,658	61,316	57,934	58,513	59,098	59,689	60,286
930-462250-000	HOLDING TANK WASTE REVENUES	3,056	108	64	0	108	216	0	0	0	0	0
930-463100-000	FORFEITED DISCOUNTS	3,873	8,022	6,833	5,000	3,215	6,429	5,050	5,101	5,152	5,204	5,256
930-463400-000	RENT FROM SEWERAGE PROPERTY	3,094	3,094	3,094	3,094	0	0	0	0	0	0	0
930-463500-000	MISCELLANEOUS OPERATING REVENU	37,430	3,164	244,063	5,000	772	1,543	5,000	5,000	5,000	5,000	5,000
930-463510-000	CONNECTION FEES REVENUE	76,257	53,542	54,785	25,000	22,000	25,000	25,000	25,000	25,000	25,000	25,000
930-484000-000	COMPENSATION-FIXED ASSET LOSS	1,785	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,719,151**	**2,672,463**	**2,861,362**	**2,549,366**	**1,341,873**	**2,664,746**	**2,571,335**	**2,596,649**	**2,622,215**	**2,648,038**	**2,674,118**
EXPENDITURES												
Various	DEPRECIATION EXPENSE	1,053,476	1,053,476	1,053,476	1,087,680	587,400	1,174,800	1,120,310	1,153,919	1,188,537	1,224,193	1,260,919
Various	PAYROLL	385,195	385,195	385,195	389,363	183,985	367,971	408,920	408,920	408,920	408,920	408,920
Various	OVERTIME	8,627	8,627	8,627	8,874	4,941	9,881	9,051	9,232	9,417	9,605	9,797
930-540800-136	TAXES - PAYROLL	28,449	28,839	29,001	30,465	13,616	27,232	30,777	31,989	32,003	32,017	32,032
930-542700-620	INTEREST - LONG TERM DEBT	288,565	278,940	266,118	266,118	129,184	258,368	234,544	218,295	201,750	184,894	167,721
930-542800-000	DEBT ISSUANCE COST	0	0	0	0	0	0	0	0	0	0	0
930-542800-520	AMORTIZATION OF DEBT DISCOUNT	0	0	0	0	0	0	0	0	0	0	0
930-543200-620	CAPITALIZED INTEREST	0	0	0	0	0	0	0	0	0	0	0
930-582100-200	POWER & FUEL FOR PUMPING	122,927	120,656	137,079	140,000	67,884	135,768	144,200	148,526	152,982	157,571	162,298
930-582300-300	CHLORINE EXPENSE	0	0	0	0	0	0	0	0	0	0	0
930-582400-200	PHOSPHORUS REMOVAL CHEMICALS	10,771	5,861	6,497	16,300	3,007	6,015	16,789	17,293	17,812	18,346	18,896
930-582500-300	SLUDGE CONDITIONING CHEMICALS	2,888	2,911	5,927	4,000	154	307	6,200	6,386	6,578	6,775	6,978
930-582510-300	BIO SOLIDS EXPENSE	22,359	26,552	30,026	38,608	13,066	34,500	39,900	42,300	44,100	45,900	48,000
930-582600-300	OTHER CHEMICALS	0	0	0	4,000	3,550	7,100	4,120	4,244	4,371	4,502	4,637
930-582700-300	OPERATING SUPPLIES & EXPENSE	4,201	0	0	5,464	126	252	5,628	5,797	5,971	6,150	6,335
930-582710-300	LAB OPERATING SUPPLIES & EXP	10,441	9,881	11,538	12,520	5,963	11,927	15,896	16,373	16,864	17,370	17,891
930-582800-300	TRANSPORTATION EXPENSE	3,944	10,745	12,799	11,000	5,952	11,905	11,330	11,670	12,020	12,381	12,752
930-582900-530	OFFICE RENT EXPENSE	9,060	9,060	9,060	9,060	4,530	9,060	9,060	9,060	9,060	9,060	9,060
930-583000-300	METER EXPENSE	61,843	64,125	66,758	67,531	0	0	69,557	71,644	73,793	76,007	78,287
930-583100-300	MAINT OF SEW COLLECT SYSTEM EX	7,838	19,161	131,424	100,000	142,463	284,926	100,000	100,000	100,000	100,000	100,000
930-583200-300	MAINT OF COLLECT SYS PUMP EQUI	20,705	25,869	25,280	37,132	34,162	68,324	38,246	39,393	40,575	41,792	43,046
930-583300-300	MAINT TREAT & DISP PL EQUIP EX	10,660	41,960	21,348	21,500	9,041	18,082	22,145	22,809	23,493	24,198	24,924
930-583400-300	MAINT GEN PL STRUCT & EQ EXPEN	5,478	7,515	8,683	5,628	5,360	10,720	5,797	5,971	6,150	6,335	6,525
930-584300-300	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	0	500	500	500	500	500
930-585100-300	OFFICE SUPPLIES & EXPENSE	18,378	16,905	19,411	18,000	7,879	15,758	18,540	19,096	19,669	20,259	20,867
930-585200-200	OUTSIDE SERVICES EMPLOYED	50,045	34,112	34,536	33,765	26,588	53,176	34,778	35,821	36,896	38,003	39,143
930-585300-510	INSURANCE EXPENSE	37,150	28,682	29,311	29,841	16,860	33,721	30,438	31,047	31,668	32,301	32,947
930-585400-112	EMPLOYEE INCENTIVES	(1,161)	1,264	1,507	(2,820)	(1,508)	(3,016)	(2,820)	(2,820)	(2,820)	(2,820)	(2,820)
930-585400-131	EMPLOYEE BEN - HEALTH INS EXP	89,677	94,705	97,050	112,377	44,583	89,166	102,184	105,250	108,408	111,660	115,010
930-585400-132	EMPLOYEE BEN - DENTAL INS EXP	5,892	6,038	7,053	6,225	3,162	6,324	6,412	6,604	6,802	7,006	7,216
930-585400-133	EMPLOYEE BEN - LIFE INS EXP	942	1,197	1,425	1,368	636	1,273	1,409	1,451	1,495	1,540	1,586
930-585400-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
930-585400-135	EMPLOYEE BEN - RETIREMENT EXP	25,851	26,269	25,845	25,885	12,865	25,729	28,840	29,020	29,200	29,380	29,561

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET													
WASTEWATER DEPARTMENT			**12/31/2020 ACTUAL**	**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**2023 BUDGET**	**6/30/2023 ACTUAL**	**2023 PROJECTION**	**2024 BUDGET**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**
930-585400-136		PENSIONS & BENEFITS-GASB 68	(7,539)	(42,811)	(34,148)	0	0	0	0	0	0	0	0
***TBD NEW ACCT**		**ADAPTIVE MANAGEMENT EXPENSES**	**0**	**0**	**0**	**0**	**0**	**0**	**31,600**	**42,600**	**54,600**	**66,600**	**116,600**
930-585430-300		EMPLOYEE BEN - TRAINING EXPENS	1,658	1,303	1,300	4,000	1,146	2,292	4,000	4,000	4,000	4,000	4,000
930-585500-200		REGULATORY COMMISSION EXPENSES	15,503	50,923	65,221	20,000	39,081	50,000	50,000	50,000	50,000	50,000	50,000
930-585600-300		MISCELLANEOUS GENERAL EXPENSE	5,650	4,385	4,816	7,500	1,658	3,316	7,500	7,500	7,500	7,500	7,500
930-585610-300		MISC EXPENSE - SAFETY EQUIP	1,384	1,185	2,830	2,500	1,237	2,473	2,500	2,500	2,500	2,500	2,500
		TOTAL EXPENDITURES	**2,300,856**	**2,323,528**	**2,464,993**	**2,514,384**	**1,368,572**	**2,717,350**	**2,608,351**	**2,656,390**	**2,704,814**	**2,754,445**	**2,843,628**
REVENUES OVER (UNDER) EXPENDITURES			**418,295**	**348,935**	**396,369**	**34,982**	**(26,698)**	**(52,604)**	**(37,016)**	**(59,741)**	**(82,599)**	**(106,407)**	**(169,510)**
930-321610-000		**UNAPPR. EARNED SURPLUS-BEG**	10,039,127	10,039,127	10,457,422	10,853,792	11,500,863	10,853,792	10,801,188	10,764,172	10,704,431	10,621,832	10,515,425
930-321610-000		**UNAPPR. EARNED SURPLUS-END**	10,457,422	10,388,062	10,853,792	11,002,287	11,500,863	10,801,188	10,764,172	10,704,431	10,621,832	10,515,425	10,345,915

VILLAGE OF
MOUNT HOREB

AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
October 4, 2023	

AGENDA ITEM # 2.c

Review ARPA Fund Balances and Consider Funding Requests

BACKGROUND

At the request of the F&P Committee, I've updated the working documents to include more details regarding ARPA spending to date. I also broke the report down into pending requests and rejected (or redirected) requests. -DSchwenn 10/2/23

RECOMMENDATION

ATTACHMENTS

1. z1 2022-23 ARPA Planning Amended 10.02.23-Requested
2. z2 2022-23 ARPA Planning Amended 10.02.23-Rejected

Village of Mount Horeb
ARPA Spending Planner
Award = $788,572.89

$ 788,572.89 Original Award Amount

What	Who Benefits	Committee (or Dept Head) Overseeing	Why (Top 1-3 reasons)	When	Total Cost	$ ARPA Request	Approved Amt / Rejected	Recommended funding	Allocated Spending to Date	Plan if ARPA funds not received
New Village Website (with online form capability) & Agenda Management platform	Employees, residents and business owners using the website	Finance & Personnel (or Nic)	Enhance communication, increase efficiency	2022	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 26,503	General Fund reserves would be used
Rec Dept/Senior Center, Park Shelters, and Aquatic Center	Employees, volunteers	Parks, Recreation and Forestry	Security, tracking entry/usage-Martin Glass portion	2023	$ 16,760	$ 16,760	$ 16,000	$ 16,000	$ 8,000	Capital Budget Request approved 9/6/23
Rec Dept/Senior Center, Park Shelters, and Aquatic Center	Employees, volunteers	Parks, Recreation and Forestry	Security, tracking entry addt'l equip- BoldTronics portion	2023	$ 7,654	$ 7,654	$ -	$ -		Capital Budget Request Updated 10/2/23 per Jill Dudley approved F&P mtg 9/6/23
Mountain Bikes for PD Patrol	Residents, tourists at events	Public Safety	Crowd control, silent night patrols	2023	$ 8,000	$ 8,000	$ -	$ 8,000		Capital Budget Request
Updated Dictation Equipment	Employees	Public Safety	More efficient for admin staff	2023	$ 2,200	$ 2,200	$ -	$ 2,200		Capital Budget Request
Outdoor Pavilion	Library Patrons	Library Board	Outodoor programing area	2023	$ 40,000	$ 40,000	?			Capital Budget Request
Senior Center Chairs	Seniors, community room users	Lynn/Outreach Board	Chairs are worn and unstable	2022	$ 5,000	$ 5,000	$ 5,000	$ 5,000		Capital Budget Request
Online Application Software	Village Staff	Finance & Personnel (or Nic)	Improved efficiency and effecitveness of hiring process	2023	$ 6,000	$ 6,000		$ 6,000		Capital Budget or skip
Barriers for Front Counter	Village Staff and residents	Finance & Personnel (or Nic)	Permanent barries to increase safety	2023	$ 10,000	$ 10,000		$ 10,000		Capital Budget or skip
Resurfaace Viking Park Tennis Courts	Park Users	Parks, Recreation and Forestry	Safety concerns with worn surface/cover school costs	2023	$ 200,000	$ 100,000		$ 100,000		Capital/cost share with school
Cable tv/boardroom upgrade	Residents	Nic/Village Board	improve quality of recordings/broadcasts	2022 - 2023	$ 117,000	$ 25,000	$ 117,000	$ 25,000	$ 25,000	Cable tv funds
Village Hall tile	residents/staff	Nic/Jeff	safety of visitors to building	2023	$ 20,000	$ 20,000		$ 20,000		
New Server	Staff	Nic/Joan	Needed	2023	$ 5,000	$ 5,000		$ 5,000		
Electronic Poll Book (6-8) Machines	Residents/Volunteers/Staff-during & for elections	Alyssa/Nic/Denise	Fewer workers needed, less prep time, less post-election time; 5 yr warranty; each machine manages 800 voters @$2K ea	2024	$ 14,000	$ 14,000				
Grand Total of Requests					**$ 481,614**	**$ 289,614**	**$ 168,000**	**$ 227,200**	**$ 59,503**	
									23,990	Interest 06/2023 YTD
									753,060	**Adjusted Award (ARPA) Fund Balance**

Village of Mount Horeb
ARPA Spending Planner
Award = $788,572.89

Original Award Amount

What	Who Benefits	Committee (or Dept Head) Overseeing	Why (Top 1-3 reasons)	When	Total Cost	$ ARPA Request	Approved Amt / Rejected	Plan if ARPA funds not received	Comments
Replacement of lead service lines	All residents	Utility Commission	Safety, cost savings	2022	$ 1,420,000	$ 600,000	Rejected	Issue additional debt / use more reserves	
Ionization Air Purification System	Library Patrons and employees	Library Board	Cleaner air for library users and staff	2022	$ 11,554	$ 11,554	Rejected	Already paid from Library Reserves	no reimbursements
Reimburse Covid Expenses	Library Patrons and employees	Library Board	Sanitation and safety	2019-2(	$ 4,243	$ 4,243	Rejected	Already paid from Library Budget	no reimbursements
HR Tracking Software	Employees	Finance & Personnel (or Nic)	Ease burden on hiring, reduce risk of incidents,	2022			Rejected	No details	
Substation Improvements	Utility Customers	Utility Commission	Improve Electric system, increase reliablity	2023	$ 300,000	$ 150,000	Rejected	Utility Budget/Debt	best out of utility funds
Electric Transformers	New utility Customers	Utility Commission	Have new transformers ready for new developmetn	2023	$ 60,000	$ 30,000	Rejected	Utility Budget	best out of utility funds
New Electric Meters	New utility Customers	Utility Commission	Have new meters ready for new customers	2023	$ 36,000	$ 10,000	Rejected	Utility Budget	best out of utility funds
Wifi hot spots for parks	Park Users	Parks, Recreation and Forestry	Expand wifi availablity	2022	$ 10,000	$ 10,000	Rejected	Capital Budget or skip	not feasible