



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

VILLAGE BOARD AGENDA

Wednesday, November 1, 2023 at 7:00 PM

Municipal Building Board Room

138 E. Main Street

Mount Horeb, WI

- 1) Call to order
- 2) Pledge of Allegiance
- 3) Roll call
- 4) Public Comments – non-agenda items
- 5) Consent Agenda
 - a. Consideration of October 4, 2023 Meeting Minutes
 - b. Consideration of Pay Request #4-Contract 1-2021-Brookwood Pump Station Improvements
 - c. Consideration of Nomination of Citizen Members to Committees
 - d. Consideration of Extraterritorial CSM for Deanna Opsal, North Road, Town of Blue Mounds
 - e. Consider Resolution 2023-13 Adopting Updated Record Retention Schedules
 - f. Consider increase in developer street tree fee
- 6) Agenda Items
 - a. Legislative update from State Senator Hesselbein and Representative Bare
 - b. Consideration of Creation and Funding of Child Care Registration Grant Program
 - c. Presentation of 2024 Operating Budget and 5-year Capital Improvement Plan
 - d. Consider Scheduling Budget Public Hearing: November 15, 2023 6:00 p.m.
 - e. Consideration of Village Administrator's 2024 Employment Contract
- 7) Committee Reports:
 - a. Community Development Authority

- b. Dane County Cities & Villages Committee Report
 - c. Finance/Personnel
 - d. Library Board
 - e. Mount Horeb Area Chamber of Commerce
 - f. Mount Horeb Area Joint Fire Department
 - g. Parks, Recreation, and Forestry Commission
 - h. Plan Commission
 - i. Public Safety Committee
 - j. Public Works Committee
 - k. School Liaison
 - l. Sustainability and Natural Resources Committee
 - m. Tourism Commission
 - n. Utility Commission
- 8) Village President's report
 - 9) Village Administrator's report
 - 10) Village Clerk's report
 - 11) 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
VILLAGE BOARD MEETING MINUTES
OCTOBER 4, 2023**

The Village Board met in regular session in-person on the above date in the Board Room of the Mount Horeb Municipal Building.

Call to Order/Roll Call: Village President Ryan Czyzewski called the meeting to order at 7:25pm. The Pledge of Allegiance was recited. Present were Trustees Halverson, White, Schellpfeffer, Gauger, and Scott. Trustee Jones was absent. Also present were Administrator Nic Owen, Village Clerk Alyssa Gaffney, and Youth-In-Government students Ethan Fendrick and Siobhan Mertz.

Public Comments: None

Consent Agenda: Schellpfeffer moved, White seconded to approve the following consent agenda items: September 6, 2023 meeting minutes; Recommendation of Façade Improvement Program Application for 114 and 118 W Main Street, MJ Upward Properties; Façade Grant Application for Olson's Flowers, 214 E Main Street; Pay Request 5 for Contract 23-101; Application for Temporary "Class B" Retailer's License for Mount Horeb Area Chamber of Commerce Witch's Night Out event on October 12th; Set Trick or Treat hours of 5-7pm on Halloween, Tuesday, October 31, 2023. Motion carried by unanimous voice vote.

Consider Special Assessments for Adjacent Property Owners for Sidewalk Installation along N. Brookwood Dr.: Owen explained this item. Village residents Jerry and Suzie Lewis were present and spoke in opposition of the special assessments. The board discussed the residents' concerns. Scott moved, White seconded to approve the special assessments. Motion carried by unanimous voice vote.

Consider Proclamation Recognizing Mount Horeb Children's School, Mount Horeb Community Garden and Home Energy Consultants LLC receiving Dane County Climate Champion status: Czyzewski and White explained this item. Czyzewski read the proclamation and recognized the awarded groups.

Consider draft master plans from MSA for Grundahl and Grandma Foster Parks: Halverson explained this item. Emma Wenman from MSA presented the draft master plans. Halverson moved, Schellpfeffer seconded to approve both plans. Motion carried by unanimous voice vote.

Committee reports: All committee reports were given, with no action taken.

Village President's report: Czyzewski congratulated Niki Erickson, Jack Temby, and Ethan Fendrick on the awards they recently received.

Village Administrator's report: Owen did not have anything to report.

Village Clerk's report: Gaffney reported on the stats of the 2023 Interim Market update and the Public Power week event.

Closed Session: Discussion/Consideration: Purchase of Lukken Farm for Park Space and Development. The Village Board may convene in closed session as authorized by Wisconsin Statute 19.85(1)(e) for the purpose of deliberating or negotiating the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. The Village Board may reconvene in open session and discuss and take action on the subject matter discussed in closed session: White moved, Gauger seconded to convene to closed session at 8:37pm. Motion carried by unanimous roll call vote. No action was taken, and the board did not come out of closed session.

Adjournment: Schellpfeffer moved, Halverson seconded to adjourn the meeting at the end of closed session, at 8:56pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 5.b

Consideration of Pay Request #4-Contract 1-2021-Brookwood Pump Station Improvements

BACKGROUND

Payment application reviewed and submitted by Sacha Tetzlaff of Strand Associates with the attached message:

"Nic, John and Denise,

Please see the attached Payment Application No. 4 from MZ Construction, Inc. for the Brookwood Pump Station project. I am recommending payment as requested. Please review and process payment or let me know if you have any questions or concerns. All work for the project has been completed with all that remains is a final punchlist walkthrough that John and I are planning for next week to identify any remaining items to be completed or corrected, and the final closeout for the project with documentation and all before the final payment of the retainage amount.

The lien waivers are also attached. Note, the lien waiver for A-1 Sewer Service was signed, but not notarized. MZ Construction is working on getting a notarized copy from them and I will pass it along once it is received.

Thank you,
Sacha"

RECOMMENDATION

ATTACHMENTS

1. 2023-09-25 Payment Application No. 4 MZ CONSTR



Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608.251.4843
www.strand.com

Transmittal Letter

DATE: October 16, 2023

PROJECT NO. 1123.062

COMPANY NAME: Village of Mount Horeb

ATTENTION: Mr. Nic Owen

ADDRESS: 138 East Main Street

CITY/STATE/ZIP: Mount Horeb , WI 53572

RE: Brookwood Pump Station Improvements, Contract 1-2021

WE ARE SENDING YOU:

- | | | | |
|--|-----------------------------------|--|---|
| ☐ Change Order | ☐ Drawings | ☐ Samples | ☐ Specifications |
| ☐ Copy of Letter | ☐ Enclosed | ☐ Shop Drawings | ☐ Under Separate Cover |
| ☒ Other <u>Payment Application</u> | | | |

Copies	Date	No.	Description
1	10/16/2023	4	Payment Application No. 4

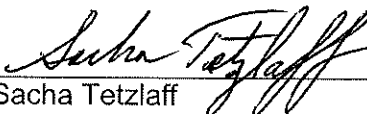
ITEMS TRANSMITTED AS SHOWN:

- | | | |
|--|--|---|
| ☒ For approval | ☐ Approved as submitted | ☐ Resubmit _____ copies for approval |
| ☐ For your use | ☐ Approved as noted | ☐ Submit _____ copies for distribution |
| ☐ As requested | ☐ Approved as noted--Resubmit | ☐ Additional Information Required |
| ☐ For review and comment | ☐ Not Approved | ☐ For signature |
| ☐ Other _____ | | |

REMARKS:

Nic - Payment Application No. 4 is enclosed. The total value of work completed or stored to date is \$331,217.80, which is 100 percent of the contract amount, including all change orders. Retainage has been reduced to 2.5 percent and is \$8,280.45. Contractor is requesting a payment in the amount of \$32,301.81.

Signed


Sacha Tetzlaff

Copy to: File

APPLICATION AND CERTIFICATE FOR PAYMENT

PAGE ONE OF 2 PAGES

TO OWNER:

Village of Mt. Horeb

138 E. Main St.

Mt. Horeb, Wisconsin 53572

FROM CONTRACTOR

MZ CONSTRUCTION, INC.

285 N. Center Street, P.O. Box 60

Livingston, WI 53554

PROJECT:

Brookwood Pump Station Improvements

Mt. Horeb, Wisconsin 53572

VIA ARCHITECT:

Strand Associates

910 W Wingers Dr.

Madison, Wisconsin 53715

APPLICATION #:

4

Distribution to:**PERIOD TO:**

September 29, 2023

CONTRACT DATE:

12/21/21

☐	Owner
☐	Const. Mgr
☒	Architect
☐	Contractor

CONTRACT FOR: WASTEWATER TREATMENT SYSTEM IMPROVEMENTS**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract.

Continuation Sheet is attached.

1. ORIGINAL CONTRACT SUM-----	\$	313,750.00
2. Net change by Change Orders-----	\$	17,467.80
3. CONTRACT SUM TO DATE (Line 1 +/- 2)	\$	331,217.80
4. TOTAL COMPLETED & STORED TO DATE-\$		331,217.80

(Column G on Continuation Sheet)

5. RETAINAGE:

a. 2.5% of Completed Work	\$	8,280.45
---------------------------	----	----------

(Columns D+E on Continuation Sheet)

b. 2.5% of Stored Material	\$	
----------------------------	----	--

(Column F on Continuation Sheet)

Total Retainage (Line 5a + 5b or

Total in Column I of Continuation Sheet-----

\$ 8,280.45

6. TOTAL EARNED LESS RETAINAGE-----

\$ 322,937.35

(Line 4 less Line 5 Total)

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT

(Line 6 from prior Certificate)-----

\$ 290,635.54

8. CURRENT PAYMENT DUE-----

\$ 32,301.81

9. BALANCE TO FINISH, INCLUDING RETAINAGE

\$ 8,280.45

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month	\$17,467.80	
TOTALS	\$17,467.80	
NET CHANGES by Change Order	\$17,467.80	

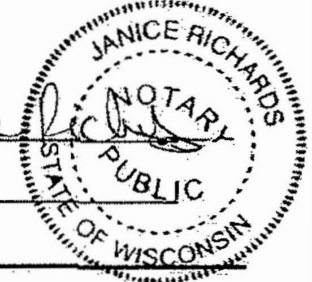
The undersigned Sub-Contractor certifies that to the best of the Sub-Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown therein is now due.

CONTRACTOR: MZ Construction, Inc.By: Cur 30

Date: September 29, 2023

State of: WisconsinCounty of: Grant

Subscribed and sworn to before

me this 29th day of September 2023Notary Public: Janice RichardsMy Commission expires: August 30, 2026

Payment of:

\$ 32,301.81

is recommended by:

Sasha Tetyoff
 Strand

10/16/2023
 (Date)

Payment of:

\$

is approved by:

(Owner)

(Date)

CONTINUATION SHEET

ATTACHMENT TO PAY APPLICATION

Page 2 of 2

Pages

APPLICATION NUMBER: 4

APPLICATION DATE: September 29, 2023

PERIOD TO: September 29, 2023

PROJECT:

Brookwood Pump Station Improvements

Mt. Horeb, Wisconsin 53572

A	B	C3	D1	E2	F	G		H	I
Item No.	Description of Work	Scheduled	Work Completed		Materials Presently Stored (Not In D or E)	Total Completed And Stored To Date (D + E + F)	% (G/C)	Balance To Finish (C - G)	Retainage
			From Previous Application	This Period					
1	Bonds	\$3,000.00	3,000.00			\$3,000.00	100%		\$75.00
2	Mobilization	\$10,000.00	10,000.00			\$10,000.00	100%		\$250.00
3	Saw Cutting & Concrete Removal	\$4,000.00	4,000.00			\$4,000.00	100%		\$100.00
4	Pumps & Pump Bases	\$30,000.00	30,000.00			\$30,000.00	100%		\$750.00
5	Valve Replacement	\$17,750.00	17,750.00			\$17,750.00	100%		\$443.75
6	Metal Fab & Install	\$24,000.00	24,000.00			\$24,000.00	100%		\$600.00
7	Concrete	\$20,000.00	20,000.00			\$20,000.00	100%		\$500.00
8	Electrical Mobilization	\$13,755.00	13,755.00			\$13,755.00	100%		\$343.88
9	Electrical Supervision	\$11,660.00	11,077.00	\$583.00		\$11,660.00	100%		\$291.50
10	Electrical Startup & Commissioning	\$1,500.00	1,500.00			\$1,500.00	100%		\$37.50
11	Electrical As Built, O&Ms & Closeout	\$750.00		\$750.00		\$750.00	100%		\$18.75
12	Electrical Demobilization	\$1,000.00		\$1,000.00		\$1,000.00	100%		\$25.00
13	Electrical Labor	\$29,177.00	24,918.94	\$4,258.06		\$29,177.00	100%		\$729.43
14	Electrical Material	\$29,089.00	28,798.11	\$290.89		\$29,089.00	100%		\$727.23
15	Electrical Cummins ATS	\$13,615.00	13,615.00			\$13,615.00	100%		\$340.38
16	Electrical LV Dist Equipment	\$9,100.00	9,100.00			\$9,100.00	100%		\$227.50
17	Electrical Lighting	\$2,674.00	1,738.10	\$935.90		\$2,674.00	100%		\$66.85
18	Electrical Altronex Full Bom	\$92,680.00	92,680.00			\$92,680.00	100%		\$2,317.00
19	Change Order #1 (Contract Date Change)								
20	Change Order #2	17,467.80		17,467.80		\$17,467.80	100%		\$436.70
21									
22									
23									
24									
25									
26									
27									
28									
29									
Total Project		\$ 331,217.80	305,932.15	\$ 25,285.65	\$ -	\$ 331,217.80	100%	\$ -	\$8,280.45

WAIVER OF LIEN

Date: September 29, 2023

Project: Brookwood Pump Station Improvements
Village of Mount Horeb, Wisconsin

Curtis Zimmerman does hereby certify that he is the President of MZ Construction, Inc., hereinafter call the "Company", and that said Company has heretofore supplied materials and/or services to the Brookwood Pump Station Improvements for Village of Mount Horeb at an agreed price. He/she does further certify that the Company has received \$162,031.25 on agreed price by Village of Mount Horeb. He does further certify that the has made suitable arrangements for payment to the Company of all sums remaining due to the Company by virtue of said delivery of materials and performance of services in connection with the aforesaid project; does hereby waive any and all rights which the Company may now or in the future have to file any lien or liens pursuant to the Lien Law of the State of Wisconsin against the aforesaid project, its Owners, or the contractor, as an inducement to the Owner to pay all sums due the contractor for the Owner pursuant to the contract between the contractor and the Owner, without any obligation on the part of the Owner to see that sums due to the Company from the contractor are paid.

IN WITNESS WHEREOF, the undersigned has set his/her hand and seal this 27th day of March, 2023

BY: Curtis Zimmerman

TITLE: President

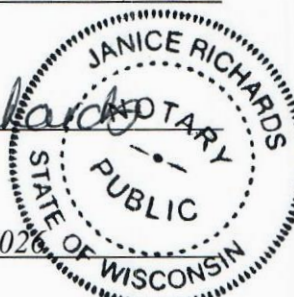
STATE OF Wisconsin

COUNTY OF Grant

On this 29th day of September, 2023, before me personally appeared Curtis Zimmerman, to me personally known, being by me duly sworn, did depose and say that he President of MZ Construction, Inc. described in and which executed the foregoing instrument.

Janice Richards
Notary Public

My Commission Expires: August 30, 2026

A circular notary seal for Janice Richards, Notary Public, State of Wisconsin. The seal contains the text "JANICE RICHARDS", "NOTARY PUBLIC", and "STATE OF WISCONSIN" around a central star.

CONDITIONAL WAIVER AND RELEASE ON PROGRESS PAYMENT

PROJECT Brookwood Pump Station Improvements, Village of Mount Horeb, Wisconsin

Upon receipt by the undersigned of a check from MZ Construction, Inc.
in the sum of \$120,231.25 payable to Pieper Electric, INC. and when the check has been properly endorsed
and has been paid by the bank on which it is drawn, this document becomes effective to release any mechanic's lien, stop notice, any state or federal statutory bond right,
any private bond right, any claim for payment and any rights under any similar ordinance, rule or statute related to claim or payment rights for persons in the undersigned's
position, the undersigned has on the job of located at :

Brookwood Pump Station Improvements

Brookwood Dr., Mount Horeb, WI 53572

to the following extent.

This release covers a progress payment for labor, services, equipment, or materials furnished to the job site or to:

Brookwood Pump Station Improvements

through :

March 31st, 2023

only and does not cover any retentions retained before or after the release date; extras furnished before the release date for which payment has not been received
extras or items furnished after the release date or pending modifications and changes. Right based upon work performed or items furnished under a written change order
which has been fully executed by the parties prior to the release date are covered by this release unless specifically reserved by the claimant in this release. This release
if any mechanic's lien, stop notice or bond right shall not otherwise affect the contract rights, including rights between parties to the contract based upon a rescission,
abandonment, or breach of the contract, or the right of the undersigned to recover compensation for furnished labor, services, equipment, or material covered by this
release if that furnished labor, services, equipment, or material was not compensated by the progress payment.

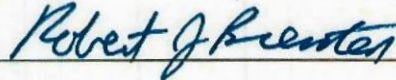
The undersigned warrants that he either has already paid or will use the monies he receives from this progress payment to promptly pay in full all of his laborers,
subcontractors, materialmen and suppliers for all work, materials, equipment, or services provided for or to the above-referenced project up to the date of this waiver.

Before any recipient of this document relies on it, said party should verify evidence of payment to the undersigned.

Pieper Electric, Inc.

Date: 5/1/2023

Signature:



Title:

Robert Brenton, Secretary

WAIVER OF LIEN

Date: April 7, 2023

Sub/Supplier: A-1 Sewer Service, Inc

Project: Brookwood Pump Station Improvements
Village of Mount Horeb, Wisconsin

Lisa Thompson ^{She} does hereby certify that ~~he~~ is the President (title) of A-1 Sewer Service, Inc., hereinafter call the "Company", and that said Company has heretofore supplied materials and/or services to the Brookwood Pump Station Improvements for Village of Mount Horeb at an agreed price. He/she does further certify that the Company has received \$ 4400- on agreed price by MZ Construction, Inc. He does further certify that the has made suitable arrangements for payment to the Company of all sums remaining due to the Company by virtue of said delivery of materials and performance of services in connection with the aforesaid project; does hereby waive any and all rights which the Company may now or in the future have to file any lien or liens pursuant to the Lien Law of the State of Wisconsin against the aforesaid project, its Owners, or the contractor, as an inducement to the Owner to pay all sums due the contractor for the Owner pursuant to the contract between the contractor and the Owner, without any obligation on the part of the Owner to see that sums due to the Company from the contractor are paid.

IN WITNESS WHEREOF, the undersigned has set his/her hand and seal this 13 day of April, 2023

BY: Lisa Thompson

TITLE: President

STATE OF _____

COUNTY OF _____

On this _____ day of _____, 20____, before me personally appeared _____, to me personally known, being by me duly sworn, did depose and say that he _____ of _____ described in and which executed the foregoing instrument.

Notary Public

My Commission Expires: _____

WAIVER OF LIEN

Date: August 3, 2023
Sub/Supplier: Pieper Power
Project: Brookwood Pump Station Improvements
Village of Mount Horeb, Wisconsin
Invoice # 871024 only

Robert Brenton does hereby certify that he is the Secretary (title) of Pieper Power, hereinafter call the "Company", and that said Company has heretofore supplied materials and/or services to the Brookwood Pump Station Improvements for Village of Mount Horeb at an agreed price. He/she does further certify that the Company has received \$646,600 on agreed price by MZ Construction, Inc. He does further certify that the has made suitable arrangements for payment to the Company of all sums remaining due to the Company by virtue of said delivery of materials and performance of services in connection with the aforesaid project; does hereby waive any and all rights which the Company may now or in the future have to file any lien or liens pursuant to the Lien Law of the State of Wisconsin against the aforesaid project, its Owners, or the contractor, as an inducement to the Owner to pay all sums due the contractor for the Owner pursuant to the contract between the contractor and the Owner, without any obligation on the part of the Owner to see that sums due to the Company from the contractor are paid.

IN WITNESS WHEREOF, the undersigned has set his/her hand and seal this 10th day of August, 2023

BY: Robert J Brenton
TITLE: Secretary

STATE OF Wisconsin
COUNTY OF Waukesha

On this 10th day of August, 2023, before me personally appeared Robert Brenton to me personally known, being by me duly sworn, did depose and say that he Secretary of Pieper Electric, Inc. described in and which executed the foregoing instrument.



[Signature]
Notary Public

My Commission Expires: 01/01/2024



AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
November 1, 2023	

AGENDA ITEM # 5.c

Consideration of Nomination of Citizen Members to Committees

BACKGROUND

Appoint Amy Kellesvig to vacated seat on Police Commission

RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

Jean Culberson, Court Clerk

AGENDA ITEM # 5.d

Consideration of Extraterritorial CSM for Deanna Opsal, North Road, Town of Blue Mounds

BACKGROUND

This is two lot CSM for Deanna Opsal for her land on North Road in the Town of Blue Mounds. The CSM creates two lots out one lot, which has previously been split by a CSM. The previous CSM separated a house and farm buildings for a sale. Due to the location of the land, the Village has no concerns with the CSM.

RECOMMENDATION

ATTACHMENTS

1. Opsal_Application
2. Opsal_Farm
3. Opsal_2.0

**APPLICATION
CERTIFIED SURVEY MAP
EXTRATERRITORIAL JURISDICTION**

Date: 10/04/23 Fee: \$350 (see attached)

The undersigned owner/agent of the described property hereby requests approval of a certified survey map described as follows:

Location of property (town name and section) NW 1/4, NE 1/4, Section 3,
T. 6 N., R. 6 E., Town of Blue Mounds

Owner Name: Deanna Opsal
Address: 2967 North Rd.
Blue Mounds, WI 53517
Email Address: ldopsal@mbtr.net
Phone: (608) 219-8306

The survey contains 2 lots and 25.7 acres.

Proposed zoning, if different, will be Residential for Lot 1; Ag for Lot 2

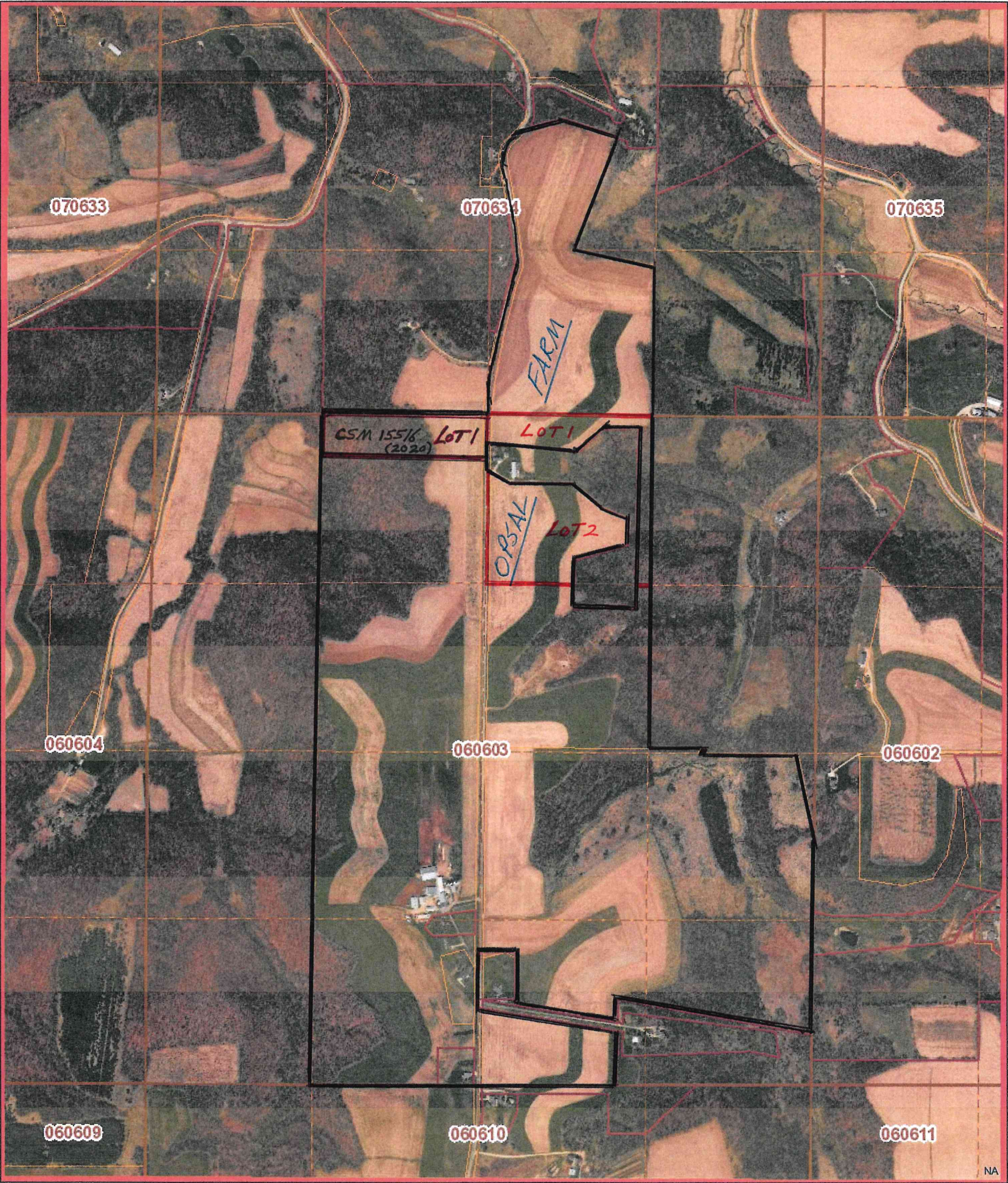
SIGNED: Robert A. Talarczyk
(applicant)
Surveyor and Agent
(applicant's interest in the property)

Applicant Name (if different from owner): Robert Talarczyk
Address: 517 2nd Ave.
New Glarus WI 53574
Email Address: bobetalarczyk@surveys.com
Phone: (608) 527-5216

Date of Plan Commission approval: _____

Date of Village Board approval: _____

Dane County Map

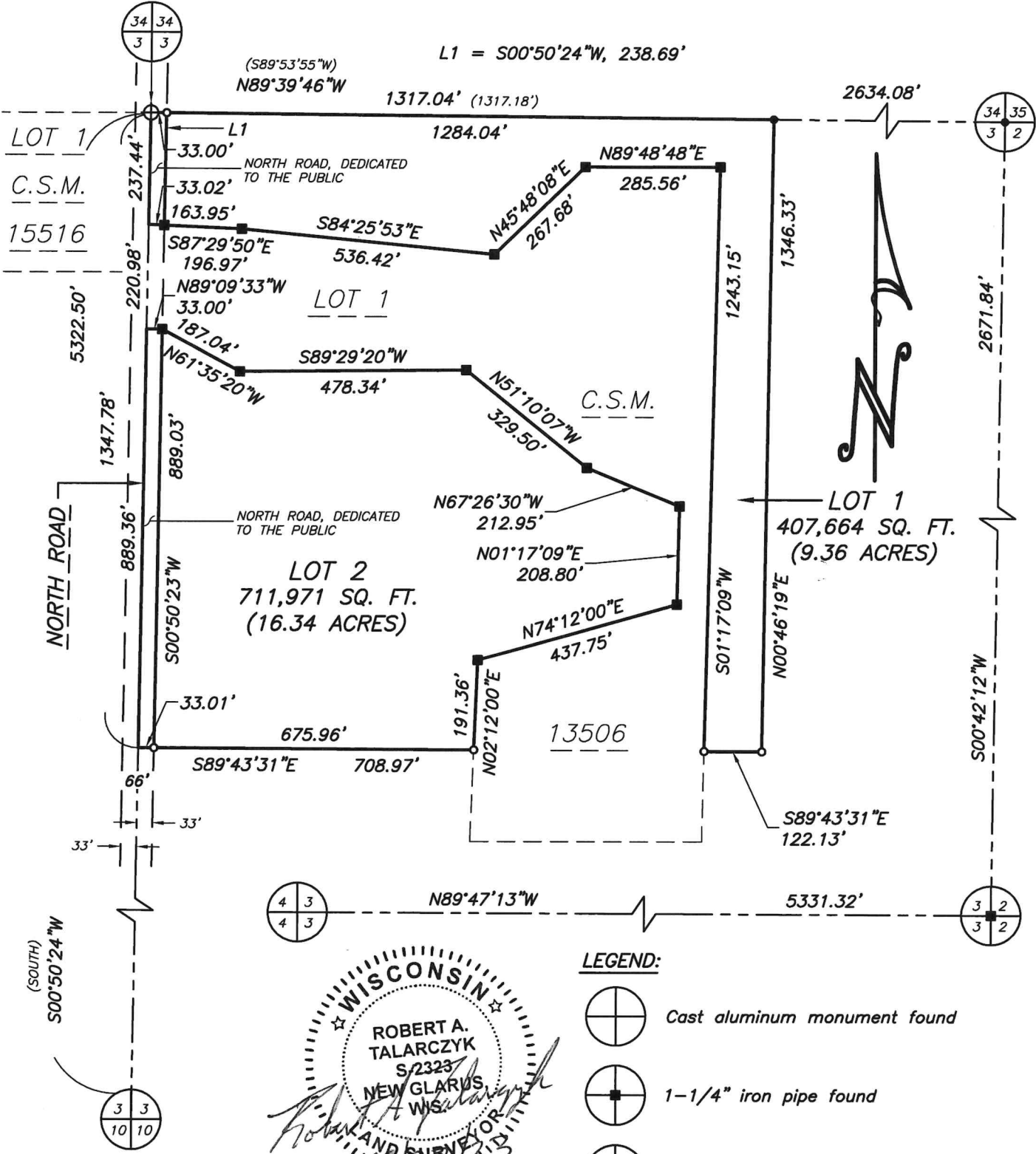


July 1, 2020

- QQ Sections
- Sections
- Plat Boundaries
- Within Plat
- Parcels

CERTIFIED SURVEY MAP No. _____

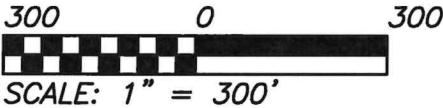
Part of the Northwest 1/4 of the Northeast 1/4 of Section 3, Town 6 North, Range 6 East, Town of Blue Mounds, Dane County, Wisconsin.



NOTES:

- 1.) Bearings are referenced to the Wisconsin County Coordinate System, Dane County Zone, NAD83 (2011), in which the North line of the Northeast 1/4 of Section 3 bears N89°39'46"W.
- 2.) Recorded data, when different than measured, is shown in parenthesis.
- 3.) All PLSS witness monuments were found and verified.

PREPARED FOR:
Deanna Opsal
2967 North Road
Blue Mounds, WI 53517
(608) 219-8306
JOB NO. 23154
POINTS 18006
DRWG. 23154_2
DRAWN BY MST



SHEET 1 OF 2

LEGEND:

-  Cast aluminum monument found
-
-
-
-
-  3/4" x 24" solid round iron rod set, weighing 1.50 lbs per lineal foot

 **TALARCZYK**
LAND SURVEYS LLC
517 2nd Avenue
New Glarus, WI 53574
608-527-5216
www.talarczyksurveys.com

CERTIFIED SURVEY MAP No. _____

That part of the Northwest 1/4 of the Northeast 1/4 of Section 3, Town 6 North, Range 6 East, Town of Blue Mounds, Dane County, Wisconsin, bounded and described as follows:
Beginning at the North 1/4 corner of said Section 3; thence S00°50'24"W, 1347.78' to the Southwest corner of the Northwest 1/4 of the Northeast 1/4 of Section 3; thence S89°43'31"E along the South line of the Northwest 1/4 of the Northeast 1/4 of Section 3, 708.97'; thence N02°12'00"E, 191.36'; thence N74°12'00"E, 437.75'; thence N01°17'09"E, 208.80'; thence N67°26'30"W, 212.95'; thence N51°10'07"W, 329.50'; thence S89°29'20"W, 478.34'; thence N61°35'20"W, 187.04' to the East right of way line of North Road; thence N89°09'33"W, 33.00' to the North-South 1/4 line of Section 3; thence N00°50'24"E, 220.98'; thence S87°29'50"E, 196.97'; thence S84°25'53"E, 536.42'; thence N45°48'08"E, 267.68'; thence N89°48'48"E, 285.56'; thence S01°17'09"W, 1243.15' to the South line of the Northwest 1/4 of the Northeast 1/4 of Section 3; thence S89°43'31"E, 122.13' to the Southeast corner of the Northwest 1/4 of the Northeast 1/4 of Section 3; thence N00°46'19"E, 1346.33' to the Northeast corner of the Northwest 1/4 of the Northeast 1/4 of Section 3; thence N89°39'46"W, 1317.04' to the point of beginning; subject to a public road right of way as shown and to any and all easements of record.
I hereby certify that this survey is in compliance with Section 236.34 of the Wis. Statutes and the subdivision regulations of the Town of Blue Mounds and Village of Mount Horeb, and that under the direction of Deanna L. Opsal, I have surveyed, monumented, and mapped the lands described hereon; and that this map is a correct representation of all exterior boundaries of the land surveyed in accordance with the information provided.

September 22, 2023



Robert A. Talarczyk
Robert A. Talarczyk, P.L.S.

OWNER’S CERTIFICATE OF DEDICATION:
As owner, I hereby certify that I have caused the land described on this Certified Survey Map to be surveyed, divided, mapped and dedicated as represented hereon. I also certify that this map is required by s.236.10 or s.236.12 to be submitted to the following for approval or objection: The Town of Blue Mounds; The Village of Mount Horeb.

WITNESS the hand and seal of said owner this _____ day of _____, 20_____.
In the presence of:

Deanna L. Opsal

STATE OF WISCONSIN)
_____ COUNTY) SS
Personally came before me this _____ day of _____, 20_____, the above named Deanna L. Opsal to me known to be the same person who executed the foregoing instrument and acknowledged the same.

My commission expires _____.

TOWN APPROVAL: This Certified Survey Map and the public dedication shown hereon is approved for recording this day of _____, 20_____ by the Town of Blue Mounds.

Town Clerk

VILLAGE APPROVAL: Approved for recording this _____ day of _____, 20_____ by the Village of Mt. Horeb.

Village Clerk

REGISTER OF DEEDS CERTIFICATE: Received for record this _____ day of _____, 20_____ at o'clock _____M., and recorded in Vol. _____ of Certified Survey Maps of Dane Co., on Pages _____.



TALARCZYK
LAND SURVEYS LLC
517 2nd Avenue
New Glarus, WI 53574
608-527-5216
www.talarczyksurveys.com

Kristi Chlebowski, Register of Deeds



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 5.e

Consider Resolution 2023-13 Adopting Updated Record Retention Schedules

BACKGROUND

Standard record retention policies have been historically set at 7 years or permanent retention for some records. The State of Wisconsin has updated its recommended record retention schedules to be specific for each type of record. The attached resolution adopts the new schedules for the listed types of records; any unspecified record will remain at 7 years.

RECOMMENDATION

ATTACHMENTS

1. reso 2023-13 Amend Record Retention Schedules DRAFT
2. Schedule WI Municipal and Related Records
3. Schedule Administrative and Related Records
4. Schedule Budget and Related Records
5. Schedule Human Resources and Related Records
6. Schedule Payroll and Benefits and Related Records

RESOLUTION 2023-13
AMENDING MUNICIPAL RECORDS RETENTION SCHEDULE

WHEREAS, the Village of Mount Horeb, Wisconsin (hereinafter the "Village"), had previously adopted a retention schedule for the preservation of public records; and,

WHEREAS, the Village recognizes the value of adopting a records retention schedule to provide legal authority for the destruction of nonpermanent municipal records when they are no longer needed, and the permanent retention of municipal records that have enduring value; and

WHEREAS, the Village wishes to adopt a new record retention schedule set forth by the Wisconsin Public Records Board which may be subsequently amended from time to time; and

WHEREAS, the Village designates the Mount Horeb Area Historical Society (MHAHS) as its repository of public records deemed historically significant; and

WHEREAS, MHAHS as its repository of public records will contact the Wisconsin State Historical Society for all records they do not wish to store; and

NOW, THEREFORE, BE IT RESOLVED, that the Village of Mount Horeb, by its Village Board hereby adopts the following schedules approved by the State of Wisconsin Public Records Board ("Records Board") on September 19, 2023:

- (1) General Records Schedule - Wisconsin Municipal and Related Records
- (2) General Records Schedule - Administrative and Related Records
- (3) General Records Schedule - Budget and Related Records
- (4) General Records Schedule - Human Resources and Related Records
- (5) General Records Schedule - Payroll and Benefits and Related Records
- (6) Those provisions of the records retention regulations set forth by the Public Service Commission of Wisconsin, and approved by the Records Board, to the extent said regulations apply to Village records.
- (7) Any future amendments to the above schedules approved by the Records Board.

Records for which a retention period is not provided for shall be retained at least seven years unless a different retention period is approved by the Records Board or established by other applicable law or regulation, in which case the different retention period shall apply.

At least 60 days' notice shall be given to the State Historical Society prior to the destruction of any record as provided by Wis. Stats. § 19.21(4)(a), unless notice has been waived by the State Historical Society

This is to certify that the foregoing resolution was duly adopted by the Village Board of the Village of Mount Horeb at its regular meeting held on the November 1, 2023.

APPROVED:

Ryan Czyzewski, Village President

ATTEST:

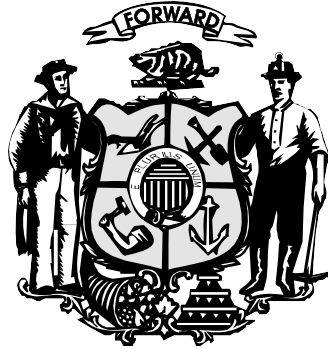
Alyssa Gaffney, Village Clerk

General Records Schedule

Wisconsin Municipal and Related Records

Approved by the Public Records Board:

August 27, 2018



Expiration: August 27, 2028

Revised: June 15, 2020

For use by all units of Wisconsin Government at the Municipal level

Wisconsin Municipal Records Schedule

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Introduction

Wisconsin Municipal Records Schedule

Records are a basic tool of transacting business on behalf of all local government units. They are the foundation for government accountability. Records management is regulated by Wisconsin state law, and accordingly, the Wisconsin Municipal Records Schedule (WMRS), upon adoption, provides legal authorization to dispose of records on a regularly scheduled basis. The schedule serves as a mechanism for consistent retention and disposition of similar types of records across all municipal governments and provides assurance of accountability to the public.

The schedule was developed following guidelines for complying with legal, fiscal, and archival requirements for records retention and facilitates cost-effective management of records commonly found in municipal governments.

Wisconsin Statute § 19.21(1) defines public records as “all property and things received from the officer’s predecessor or other persons and required by law to be filed, deposited, or kept in the officer’s office, or which are in the lawful possession or control of the officer or the officer’s deputies.” Records are defined by Wisconsin Statute § 19.32(2) as “any material on which written, drawn, printed, spoken, visual, or electromagnetic information or electronically generated or stored data is recorded or preserved, regardless of physical form or characteristics, that has been created or is being kept by an authority.” Public records are also defined as being “all books, papers, maps, photographs, films, recordings, optical discs, electronically formatted documents, or other documentary materials, regardless of physical form or characteristics, made or received by any state agency or its officers or employees in connection with the transaction of public business” (Wis. Stat. § 16.61(2)(b)).

I. **Applicability:**

The WRMS is available for adoption by all Wisconsin cities, villages, and towns; along with other non-county local units of government. County governments should refer to the County General Schedule for their record retention requirements. The WMRS is intended to serve as guidance for records that are created or received by your particular unit. Adopting the schedule does not require local units to begin creating any record series that they currently do not produce.

Records retention guidelines apply regardless of record format. Records covered by the WMRS may be retained in electronic, paper, or other formats. The schedule applies to all records: born digital (including those created or transmitted via e-mail), data contained in database systems, tapes/cartridges and other types of electronic records and information systems maintained by agencies. Municipalities must also meet the standards and requirements for the management of electronic records outlined in [Chapter Adm. 12](#).

II. Purpose:

Record schedules are intended to be used by records creators as a tool to SIMPLIFY their records management responsibilities, not to make them more complex. It is the intention of the WMRS to streamline municipal records management by:

- Providing clear and uniform guidance for the retention and disposition of records common to most municipal governments;
- Eliminating the need for individual municipalities to develop and obtain Wisconsin Public Records Board approval of records retention/disposition schedules;
- Facilitating uniformity in the retention and disposition of records across all municipalities; and
- Promoting the cost-effective management of municipal records.

III. Implementation:

The WMRS is a schedule that municipalities MAY adopt to manage their records. Municipalities ARE NOT required to adopt the schedule for use. The WMRS does not replace the ability of municipalities to create and adopt records schedules through the creation of ordinances. See Additional Options below for more information.

Adopting the Schedule:

- Submit the original and two copies of the [Notification of General Schedules Adoption Form \(PRB-002\)](#) to:
State Archivist
Wisconsin Historical Society
816 State St.
Madison, WI 53706
- The Wisconsin Public Records Board (PRB) will acknowledge your Notification of Adoption by returning a signed copy of the adoption to the municipality.
- After confirmation of PRB approval, municipalities should enact an ordinance adopting the WMRS as their official schedule.

Municipalities are expected to supersede any previously approved, unique, ordinances which cover records included in the adopted Municipal Schedule. Retain any approved schedules in existing ordinances for records that ARE NOT covered by the Municipal Schedule.

Additional Options:

All municipalities may adopt the PRB approved General Records Schedules to supplement the WMRS. See Section VI of this instruction for more information.

Specific schedules may also be set by Records Disposition Authorizations (RDAs). Visit the following PRB webpage for more information: [Information for Counties and Municipalities](#)

Municipalities that choose not to adopt the WMRS are still required to schedule the destruction of obsolete records through ordinance as stated in Wis. Stat. § 19.21(4). Retention periods that are not specifically set by state statutes CANNOT be scheduled for less than 7 years without approval from the PRB.

IV. Using the Schedule:

The Municipal Schedule is arranged into seven different sections, which include similar types of record series. Sections may be broken down into subsections for easier reference. All individual schedules include the title of a series, description, retention times, confidential status, and information about notifying the Historical Society.

The following is an example of the format:

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Subsection				

- Record Series Title – Descriptive title of the record series. This is a basic title, not necessarily universally used by all municipalities.
- Series Description – Brief overview of the records that are included in the record series.
 - If a specific statute or legal source defines a retention period for the records it is identified in this field.
- Retention – Indicates the minimum time period a record series must be maintained and a description of what initiates the start of the retention clock.
 - **Creation:** Is used when the creation of the record initiates the retention time period. (*Example:* If a RDA existed for ABC Annual Reports, the event might be written as *Creation+ 3 years* meaning an ABC Annual Report must be retained for three years after it is created.)
 - **Fiscal:** Is used if the retention time period is initiated by the end of a fiscal year. (*Example:* RDAs that exist for annual budgets might be written as *Fiscal+ 6 years* meaning a budget would have to be retained for six years after the end of that fiscal year.)
 - **Event:** Is used if a specific event other than Creation or Fiscal initiates the retention time period. (*Example:* A RDA that exists for a housing relocation program has the event written as *Event+ 5 years; Event=Approval Letter for*

Relocation Plan”. In this scenario, it means all records associated with this RDA have to be retained for five years after the official letter was sent by the state to approve the relocation plan.)

- **Permanent:** Is used if the records need to be maintained permanently by the creating municipality. See [Guidelines for the Permanent Retention of Records](#) for more information.
- General references on retention periods for municipal records are found in Wis. Stat. § 19.21(4)(b), Wis. Stat. § 19.21(6), or Wis. Stat. § 19.21(8).
- **Confidential** – Indicates whether or not the record series contain information that is required by statute to be kept confidential. See Section V of this guide for more information on confidential records.
- **WHS Notification** – Wis. Stat. § 19.21(4)(a) requires that all municipal public records must be offered for transfer to the Wisconsin Historical Society 60 days prior to their destruction. This field indicates if notification to the Wisconsin Historical Society is required before records can be destroyed. Column will either state NOTIFY or WAIVED.
 - **Waived:** The Wisconsin Historical Society has determined the record series has low historical value and waived the notification period as indicated Wis. Stat. § 19.21(4)(a). Municipalities are free to destroy any waived records without notification once they reach their required retention period.
 - **Notify:** You are required to send written notification to the Wisconsin Historical Society before destruction. Please contact the Wisconsin Historical Society with questions on how to properly notify on the destruction of public records.
 - **N/A:** indicates that the retention is permanent.

Final Disposition:

Municipal records, which have met the retention time outlined in the WMRS, have only two dispositions: Destroy or transfer to the Wisconsin Historical Society. Records that are held beyond their retention period but are not destroyed are still subject to all public records laws.

- **Destruction:** Records identified as “waived” in this schedule may be destroyed without notifying the Wisconsin Historical Society. Local units should dispose of all public records in a manner that ensures they are completely destroyed.
 - If records contain confidential information, or “information that can be associated with a particular individual through one or more identifiers or other information or circumstances” (Wis. Stat. § 19.62(5) including, but not limited to names, addresses, social security numbers, and banking information it must be destroyed confidentially. This means that these records must be disposed of in a way that renders them unreadable and unable to be reconstructed. Typically, this can be achieved by cross cut shredding or pulping. Many organizations choose to hire an outside vendor to handle the process of disposing of confidential information.
 - **Note on records older than 75 years:** the waived designation does not apply. Notification should be given on any records 75 years or older regardless if they have been indicated in the schedule as having been waived.
- **Transfer:** Records identified as “notify” must be offered, in writing, to the Wisconsin Historical Society. Per Wis. Stat. § 19.23(2), the Wisconsin Historical Society assumes title control and public records responsibility of all transferred records. Obsolete municipal records may not be transferred to local historical societies or other repositories because the statutes

do not specify other institutions can hold title to public records. Only the records creators and the Wisconsin Historical Society are identified in statutes as being official holders of title. Information on transferring records can be found on the [Society's webpage](#) pertaining to proper handling of obsolete records.

- **Permanent:** Records identified as “permanent” have been identified as containing significant historical information and long-term business value. Municipalities are responsible for ensuring the long-term preservation of these records. The Wisconsin Historical Society will, in certain circumstances, accept “permanent” records for transfer if the municipality is unable to maintain these records.

Records that have passed their retention period should not be destroyed if any of the following conditions apply:

- Records are required for financial or performance audits either currently underway or known to be planned.
- Records are subject to a “legal hold” because they may be relevant to an existing, pending, or anticipated legal proceeding.
- A related open records request has been received and not completed, or statutorily required time periods have expired.

V. Confidential Records and Personally Identifiable Information (PII)

Confidential Records:

Some records series may contain confidential or restricted access records. The WMRS identifies any record series containing information required by Wisconsin Statute, administrative rule, or other legal authority to be kept confidential or protected from public access. The confidential column is marked “yes” if ANY records in the series may contain confidential information.

Even when specific confidentiality statutes do not apply, application of substantive common law principles through the balancing test considerations under Wis. Stat. § 19.35(1)(a), may affect disclosure of the record under the public records law.

When an individual or an individual’s representative makes an open records request for records containing personally identifiable information about that individual, there is no balancing test, but the disclosure exceptions under Wis. Stat. § 19.35(1)(am), must be considered. Wis. Stat. § 19.35(1)(am) exceptions include:

- endangering an individual’s life or safety;
- endangering the security of a prison, including the security of the population or staff;
- identifying a confidential informant; and
- records collected or maintained in connection with complaints, investigations, or other circumstances that may lead to various administrative or court proceedings.

It is strongly recommended that local governments consult with legal counsel when responding to an open records request. Additional resources on open records requests can be found by visiting the Wisconsin Department of Justice, [Office of Open Government’s website](#).

Personally Identifiable Information (PII):

Wisconsin law defines Personally Identifiable Information (PII) as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances” (Wis. Stat. § 19.62(5)). The municipal unit is responsible for evaluating their record series to determine if PII is included. The inclusion of PII does not automatically restrict records, nor does it make them confidential. The confidential column is only marked “yes” in cases where specific statutes restrict access.

VI. Additional Schedules:

Municipal governments should be aware that there are additional schedules that apply to public records. All Wisconsin municipalities have the option of adopting any of the [General Records Schedules](#) that have been approved by the PRB. These schedules may cover additional record series not found in the WMRS. In some cases, the WMRS points to the General Schedules for covering some specific records series (such as personnel records). Information on adopting schedules can be found on the PRB [Counties and Municipalities Resource Webpage](#).

Municipalities should also be aware that there are two separate General Records Schedules for the following:

- [Wisconsin School Districts](#)
- [Wisconsin Public Libraries and Library Systems](#)

In addition, municipalities should check the schedule set by the Public Service Commission of Wisconsin (PSC) for Municipal Utilities. A complete list of records and schedules is located in “[Investigation to Consider Proposed Changes to Records Retention Requirements for Electric, Gas and Water Utilities](#).”

Municipal Court Records are scheduled by [Supreme Court Rule 72](#), which specifies the retention periods for court records and requires municipal courts to give 60 day notice to the Wisconsin Historical Society prior to destroying obsolete records. Furthermore, SCR 72 states that notice is not required for records in which “the historical society has indicated, by blanket waiver, that it has no interest for historical purposes.” The Wisconsin Historical Society has waived the sixty-day notification period for all municipal court records dated 1941 or later. This waiver applies to all municipal courts throughout the state and allows for the disposal of municipal court records without further notification. Municipal Courts are still obligated to maintain the records for the minimum time specified in SCR 72. Please contact the Wisconsin Historical Society if you have any questions regarding Municipal Court Records.

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Administrative Records

Wisconsin Municipal Records Schedule

Requirements Specific to Administrative Records

The Administrative Records section is organized by the following subsections:

- Administration (general)
- Common Council/Village Board/Town Board
- Emergency Planning
- Human Resources/Personnel
- Legal
- Licenses and Permits
- Municipal Land Ownership
- Municipal Vehicles
- Payroll
- Real Property Titles

This section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review and consult the appropriate General Records Schedules listed below:

- [Administrative Records General Schedule](#)
- [Fleet and Aircraft Management Records](#)
- [Human Resources and Related General Schedule](#)
- [Payroll & Related General Schedule](#)

Municipal Court Records are scheduled by [Supreme Court Rule 72](#), which specifies the retention periods for court records and requires municipal courts to give 60 day notice to the Wisconsin Historical Society prior to destroying obsolete records. Furthermore, SCR 72 states that notice is not required for records in which “the historical society has indicated, by blanket waiver, that it has no interest for historical purposes.” The Wisconsin Historical Society has waived the sixty-day notification period for all municipal court records dated 1941 or later. This waiver applies to all municipal courts throughout the state and allows for the disposal of municipal court records without further notification. Municipal Courts are still obligated to maintain the records for the minimum time specified in Supreme Court Rule 72. Please contact the Wisconsin Historical Society if you have any questions regarding Municipal Court Records.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Administration Records (general)				
Appointment Files	Materials documenting appointments and nominations to boards, task forces, councils, or other bodies. May include applications; cover sheets, letters of recommendation, resumes, and correspondence.	Event+2 years; Event=End of term	No	Notify
Appointment Files (not selected)	Unsuccessful appointments and nominations to boards, task forces, councils, or other bodies.	Event+1 year; Event=Position filled	No	Waived
Committee Records and Minutes (Excluding Common Council and Zoning Board)	Records of committees, boards, councils, and commissions, other than Common Council. Includes meeting minutes, agenda packets, reports, and resolutions. See Common Council section for retention of Common Council Minutes. See schedule for Zoning Board Records in Public Works Section.	Creation+7 years	No	Notify
Complaints (External)	File related to complaints regarding issues not related to a specific program. Complaints are not otherwise regulated by state or federal requirements.	Event+2 years; Event=Complaint resolution, dismissal or end of litigation	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Contracts and Agreements	Any contracts or agreements to which the municipality is a party.	Event+6 years; Event=End date or cancellation of contract	No	Waived
Correspondence (Senior Level or Elected Official)	Business-related correspondence (paper and electronic) of senior level staff and elected officials.	Event+6 months; Event=Separation from position/end of term <i>(Note: Correspondence that relates specifically to a program or project may need to be retained per that particular schedule)</i>	No	Notify
Correspondence (General Staff)	Business-related correspondence (paper and electronic) of non-appointed general staff.	Event+1 year; Event=Creation or receipt <i>(Note: Correspondence that relates specifically to a program or project may need to be retained per that particular schedule)</i>	No	Waived
Grants	Records relating to grant-funded projects where the agency is the grant recipient or issuer, including the application process, the receipt and expenditure of grant funds, or denial.	Event+4 years; Event=Date of final report or notification of denial	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
House Number and Address Change File	Provides official control and reference source for city addresses.	Permanent	No	N/A
Internal Policies and Procedures	Established departmental policies and procedures. (Note: May also be called administrative practices or directives or executive directives).	Event+7 years; Event=Date the policy/ procedure is superseded or made obsolete	No	Waived
Memorandums of Understanding (MOU) & Service Level Agreements (SLA)	Agreements between government units. Sometimes define agreements between a large government unit's separate divisions or bureaus.	Event+4 years; Event=Ending date of the MOU or SLA.	No	Waived
Notice of Removal of Human Corpse	Form for the removal of a human corpse if death occurs in a hospital, nursing home, or under hospice care at any location.	Event+2 months; Event=Date of death	No	Waived
Oath of Office	Elected or appointed municipal officers may be required to take, and file in writing, an official oath within ten days after receiving notice of election or appointment.	Event+5 years; Event=End of term	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Open Records Requests and Responses	Records relating to regular and reformulated, repetitious, systematic or continuing requests by individuals, groups or organizations for access to general information under the provisions of the Wis. Stats. §§ 19.35-19.37.	Event+3 years; Event=Response provided	No	Waived
Organizational Chart	Repository of the official organizational structure of offices.	Event; Event=Superseded	No	Waived
Organizational Planning	Includes division and unit strategic business and operational planning files such as, but not limited to, final plan and significant work papers.	Event+7 years; Event=Completion of plan	No	Notify
Petitions	Petitions submitted to municipalities for improvements or changes to existing municipal services/structures.	Event+7 years; Event=Petition approved or denied	No	Waived
Press/News Releases	Information about municipality programs and events.	Creation+3 years	No	Notify

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Proclamations	Proclamations issued by the mayor, commissioner, or elected executive on behalf of the municipality.	Event+1 year; Event=End of elected representative's final term	No	Notify
Reports (Annual)	Annual reports produced by all departments and programs.	Event+7 years; Event=Date of issue	No	Notify
Reports (Monthly)	Monthly reports of divisions/committees.	Creation+3 years	No	Waived
Subject Files (Senior Level or Elected Official)	Subject files (paper and electronic) of senior level staff such as department heads and elected officials.	Event+6 months; Event=Separation from position/end of term	No	Notify
Common Council/Village Board/Town Board				
Affidavits of Publication	Records providing proof of publication for legal notices as required by law. (Note: See Wis. Stat. § 985.12 for more information on proof of publication).	Event+7 years; Event=Date of publication	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Audio Tapes	Recordings of meetings used to produce minutes. Authority provided by Wis. Stat. § 19.21(7).	Event+90 days; Event=Date the minutes have been approved and published	No	Waived
Common Council/Board Meeting Minutes	Official minutes of the Common Council/Village Board/Town Board.	Permanent	No	N/A
Ordinances	Official ordinances and any ordinance books kept by municipalities.	Permanent	No	N/A
Resolutions	Official records pertaining to resolutions passed by municipalities.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Emergency Planning¹				
Continuity of Government/ Operational Plan and Documentation	Agency official plan and documentation of the Continuity of Operations Plan/Continuity of government plan.	Event; Event=Superseded by revised plan	No	Waived
Critical Incident Management Plans	Critical incident management plans, local site security plans, local emergency action plans, life safety, and other similar documents.	Event+3 years; Event=Superseded by revised plan	No	Waived
Disaster Recovery Records	Records created during the disaster recovery process.	Event+3 years; Event=Date recovery effort is complete ²	No	Waived
Human Resources/Personnel				
Grievance Case File	Records of grievances filed by employees.	Event+7 years; Event=Date grievance is closed	Yes ³	Waived

¹ No specific statutes restrict the records in this series. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to release.

² Retention is 3 years from the date of the final Financial Services Report when Federal Grant money is involved.

³ No specific statutes restrict this type of record. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of record. Personnel files may contain patient health records which may be protected by Wis. Stat. § 146.82 and/or the Health Insurance Portability and Accountability Act (HIPAA).

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Personnel Files	Documents employee personnel actions during the employment of the employee. Applies to ALL employees.	Event+7 years; Event=End of employment/service	No ⁴	Waived
Legal				
Attorney Opinions	Municipal attorney opinions given to answer specific questions regarding the interpretation and application of statutes and ordinances, or other legal matters.	Permanent	No ⁵	N/A
Case Files	Files include, but are not limited to, pleadings and legal arguments, evidence, research, orders, legal summons and subpoenas issued. ⁶	Event+7 years; Event=Close of case	No ⁷	Notify on historically significant cases only ⁸

⁴ No specific statutes restrict this type of record. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of record. Personnel files may contain patient health records which may be protected by Wis. Stat. § 146.82 and/or the Health Insurance Portability and Accountability Act (HIPAA).

⁵ Records may contain material protected by Attorney-Client Privilege Wis. Stat. § 905.03.

⁶ Records may contain the client file with information pertaining to expenses, attorney notes, medical records, government agency filings, discovery such as requests for production of documents, deposition transcripts, and evidence.

⁷ Records may contain material protected by Attorney-Client Privilege Wis. Stat. § 905.03.

⁸ Historically significant case files include those that have established legal precedents; cases that received widespread attention from the public and news media; and cases recognized for their uniqueness. Examples of such cases include, but are not limited to, major civil rights cases, major labor relations cases, major environmental cases, cases dealing tribal governments and treaty rights, major cases with constitutional implications, and cases related to major prosecutions of public officials.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Licenses and Permits				
License Applications	Includes license applications (approved and unapproved) and license stubs. Includes all non-alcohol related licenses including, but not limited to, non-intoxicating beverages, soda water beverages, food handling and sales, mobile home park licenses, restaurant, retail dairy products, pet, and animals. Also includes permits for the excavation of streets by private utility companies.	Creation+3 years	No	Waived
Liquor and Beer Licenses	Includes license applications (approved and unapproved) and license stubs. Authority provided by Wis. Stat. § 125.04(3)(i).	Creation+4 years	No	Waived
Permits	Permits for public space usage. Includes, but not limited to, burning, street usage, and parking permits. NOTE: See Public Works Section for retention of building permits.	Creation+5 years	No	Waived
Permits (septic tanks)	Permit for a septic tank. The permit records the location and ownership of the tank.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Land Ownership				
Land Titles, Conveyances and Easements	Documentation for municipal owned land. Also includes any legal rights granted to others that relate to municipal owned land.	Permanent	No	N/A
Sales of Facilities and/or Land (Case Files)	Includes appraisals and related valuations. Projects where a municipality plans or actually sells either facilities and/or land assets.	Event+6 years; Event=date of the completion of the transaction	No	Waived
Municipal Vehicles				
Motor Vehicle Control and Assignment Records	Documentation of agency motor vehicle assignments to employees. Includes completed documentation on reservations for pool cars, individual trips, driver profiles, check-in and checkout logs.	Event+1 year; Event=date the vehicle is disposed	No	Waived
Motor Vehicle and Heavy Equipment Maintenance Records	Records documenting service and repair orders to motor vehicles. These records normally include maintenance orders, logs, fiscal documents, such as requisitions or purchase orders for parts or services, vehicle warranties, operation and repair manuals and parts lists.	Event+1 year; Event=date the vehicle is disposed	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Vehicle Use Agreements	Agreements between individuals and municipalities required before driving a municipal owned vehicle.	Event+1 year; Event=termination of agreement or employment	No	Waived
Vehicle Inspection Reports	Inspections of municipal vehicles.	Event+1 year; Event=date the vehicle is disposed	No	Waived
Payroll⁹				
Employee Payroll & Benefit File	Includes various documents that are maintained throughout the employee's term of employment.	Event+7 years; Event=Employee retirement, transfer or termination	No	Waived
Monthly and Quarterly Payroll Reports	Includes, but is not limited to, quarterly report of federal income tax withheld; quarterly report, payroll summary; state's quarterly report of wages paid, and monthly memorandum report.	Event+5 years; Event=Report Issued (provided record has been audited)	No	Waived

⁹ No specific statutes restrict this record series. However, the balancing test per Wis. Stat. § 19.35(1)(a) should be applied prior to releasing this type of information.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Payrolls and Payroll Registers	Payroll listings showing gross and net pay, as well as deductions for state employees. Referred to on questions of back pay and income taxes.	Creation+4 years	No	Waived
Real Property Titles				
Title Documentation	Records documenting the title of land owned by the municipality including the abstract and certificate of title, opinions of title, and title insurance policies.	Permanent	No	N/A

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Cemetery Records

Wisconsin Municipal Records Schedule

Requirements Specific to Cemetery Records

Municipalities and towns are required to assume ownership of abandoned private cemeteries. Cemeteries are considered abandoned if the cemetery association or other organization that once cared for the cemetery no longer exists and no legal owner can be found (Wis. Stat. § 157.115(1)).

- The municipality or town must care for the cemetery to the same standards as other municipal or town cemeteries.
- Six or more residents of your town or municipality may petition the circuit court to require that the town or municipality assume ownership or move any graves to another location.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Annual Report and Documentation	Includes the annual report to the cemetery board and the records needed to prepare the report. Authority provided by Wis. Stat. § 157.62(4).	Permanent	No	N/A
Care Funds	An accounting of amounts deposited in, amounts withdrawn from, other income accruing to, and the balance at the end of the reporting period of care funds of the cemetery, including the funds in Wis. Stat. § 157.11(9g)(a), Wis. Stat. § 157.12(3), and Wis. Stat. § 157.125. Includes records that show for each deposit, the name of the purchaser or beneficiary of the contract relating to the deposit and the item purchased. Authority provided by Wis. Stat. § 157.62(4).	Permanent	Yes Confidential per Wis. Stat. § 157.62(2)(c)	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Contract for Sale	Copy of each contract for the sale of a cemetery lot, mausoleum space, or cemetery merchandise. Authority provided by Wis. Stat. § 157.62(4).	Event=3 years; Event=After all of the obligations of the contract have been fulfilled	No	Waived
Grave Registration Records	Records that identify the deceased's name, date of death, and internment and location of remains.	Permanent	No	N/A
Preneed Trust Funds	An accounting of amounts deposited in, amounts withdrawn from, income accruing to, and the balance at the close of the reporting period of any preneed trust funds of the cemetery. Include records that show for each deposit, the name of the purchaser or beneficiary of the contract relating to the deposit and the item purchased. Authority provided by Wis. Stat. § 157.62(4).	Event+15 years; Event=Date of the deposit or withdrawal	Yes Confidential per Wis. Stat. § 157.62(2)(c)	Waived
Reburial of Human Remains	Includes records confirming an attempt to notify individuals specified in Wis. Stat. § 157.112(3)(b)1.-4. when none of the individuals specified are available. Authority provided by Wis. Stat. § 157.112(3m)	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Report for Final Disposition	Report for final disposition completed by the funeral director or other person preparing the body for burial or other final disposition. The reports are filed with the local registrar, but may also be filed with the cemetery to serve as a record of interment. See Wis. Admin. Code § DHS 135.06(1)(a)(1) for more information.	Permanent	No	N/A

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Community Development/Public Services

Wisconsin Municipal Records Schedule

Requirements Specific to Community Development/Public Services

The Community Development/Public Services section is organized by the following subsections:

- Housing Program
- Outreach
- Parks
- Public Transportation
- Sanitation

This section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review the [County General Schedule](#) for reference on scheduling similar records. The County General Schedule cannot be adopted by municipalities for use, but the schedules can be used for creating record schedules through municipal ordinances.

Municipalities that have records pertaining to Public Health should use the County General Schedule to create ordinances to schedule those records.

Public Transportation Surveillance Recording records should follow the schedule for Surveillance Recording records found in the *Public Works* section; *Maintenance and Operations* subsection.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Housing Program				
Program Files	Correspondence, breakdown of projects, HUD regulations, and supporting files.	Event+7 years; Event=Audit	No	Notify
Outreach				
Public Program Files	Outreach programs for municipality sponsored programs.	Event+7 years; Event=Superseded or end of program, whichever is first	No	Notify
Parks				
Park Master Plan	Master plans for parks and park systems. May include maps, drawings, photographs, and reports.	Superseded	No	Notify
Program Files	Records relating to programs, events, and activities.	Creation+3 years	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Reservation Requests, Rental Agreements, Use Permits, and Contracts	Permits, agreements, and contracts for the use of parks, shelters, and facilities.	Event+3 years; Event=Date of reservation	No	Waived
Supervisors Daily Report of Work Completed	Summarizes progress made on a particular job, noting the time required, employees assigned and vehicles used.	Creation+2 years	No	Waived
Public Transportation				
Accessible Boarding Reports	Reports documenting the accessibility of vehicles.	Creation+5 years	No	Waived
Americans with Disabilities Act (ADA) Customer Eligibility Files	Files determining the eligibility of customers for ADA transit programs.	Event+6 years; Event=Termination of service or participation by customer	Yes (Patient health information may be protected by Wis. Stat. § 146.82)	Waived
Bus Route Schedules and Timetables	Documentation of transit schedules, timetables, routes, and route history.	Event+3 years; Event=Superseded	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Dispatch Files	Boarding and alighting, extra board weekly projections and assignments, daily work schedules, and bid mark-ups.	Creation+7 years	No	Waived
Fare Information Files	Research, background, studies, and other materials used to determine fares.	Creation+7 years	No	Waived
Operation Reports	Daily, weekly, or other periodic reports summarizing transit system operations and ridership and lost and found reports.	Creation+3 years	No	Waived
Operator Assignment Records	Documentation of assignment of individual operators to routes and shifts.	Creation+3 years	No	Waived
Sanitation				
Composting Regulations	Documents pertaining to the disposal of yard waste.	Event+7 years; Event=Superseded	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Curbside Recycling Program	Documentation of the curbside recycling program including policies, procedures, and administration of the program.	Event+7 years; Event=Superseded	No	Waived
Drop Off Site/Recycling Yard Waste	Site operation files and records.	Creation+7 years	No	Waived
Household Hazardous Waste Collection Center	Records related to the collection and disposal of paints, corrosives, flammables, toxics, used motor oil, and car/truck batteries.	Creation+30 years	No	Waived
Landfill/Garbage Dump Sites	Location of any fill, records of materials deposited, cover materials used, reports of leachate and methane leakage and treatment, source of fill materials, (household, commercial) source of cover materials, and inspection reports.	Permanent	No	N/A

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Election Records

Wisconsin Municipal Records Schedule

Requirements Specific to Election Records

Additional information regarding election records is available through the Wisconsin Election Commission. Municipalities are encouraged to review the [Election Administration Manual](#) available on the Wisconsin Elections Commission Website for more in-depth information about managing election related records. Retention times in this section that are not specifically stated in Wisconsin Statutes are taken from the *Election Administration Manual*.

- Federal Election records must be maintained for 22 months as specified in Wis. Stat. § 7.23(1)(f).
- Recounts or Pending Litigation are subject to a longer retention pending litigation or recounts as specified in Wis. Stat. § 7.23(2).
- All other material not described below are identified by Wis. Stat. § 7.23(1)(k) as having a retention period of 90 days after the election.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Ballots and Equipment				
Applications for Absentee Ballots (Federal Elections)	Includes copies of proof of identification when submitted with application. Authority provided by Wis. Stat. § 7.23(1)(f).	Event+22 months; Event=Election ¹⁰	No	Waived
Applications for Absentee Ballots (State, County, Local Elections)	Includes copies of proof of identification when submitted with application. Authority provided by Wis. Stat. § 7.23(1)(k).	Event+90 days; Event=Election	No	Waived
Ballots (Federal Elections)	Federal election ballots. Authority provided by Wis. Stat. § 7.23(1)(f).	Event+22 months; Event=Election	No	Waived
Ballots (State, County, Local Elections)	State, county, local offices. Authority provided by Wis. Stat. § 7.23(1)(h).	Event+30 days; Event=Election	No	Waived

¹⁰ All materials and documentation associated with a federal election must be retained at least 22 months after the election. Federal elections include those for the office of President of the U.S., U.S. Senator, and U.S. House of Representatives (Wis. Stat. § 7.23(1)(f)).

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Ballots (Unused and related Materials)	Only applies to unused ballots and materials.	Event+3 business days; Event=Completion of all election canvasses ¹¹	No	Waived
Detachable Recording Units	Data storage devices used in electronic voting equipment. Authority provided by Wis. Stat. § 7.23(1)(g).	Event+21 days; Event=Election ¹²	No	Waived
Detachable Recording Units (Primary Elections)	Data storage devices used in electronic voting equipment. Authority provided by Wis. Stat. § 7.23(1)(g).	Event+14 days; Event=Election (see footnote 3)	No	Waived
Campaign				
Campaign Finance Reports	Financial disclosure reports filed by candidates during election campaigns. Authority provided by Wis. Stat. § 7.23(1)(d).	Event+6 years; Event=date of receipt	No	Waived

¹¹ Materials must be retained in event a petition for recount has been filed.

¹² Before clearing or erasing the units or compartments, a municipal clerk shall transfer the data contained in the units or compartments to a disk or other recording medium which may be erased or destroyed 22 months after the election to which the data relates. The requirement to transfer data does not apply to units or compartments for use with tabulating equipment for an electronic voting system that was approved for use prior to January 1, 2009, and that is not used in a federal election.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Campaign Registration Statements	Statements filed by candidates for public office. Includes Notification of Non-candidacy for reelection forms. Authority provided by Wis. Stat. § 7.23(1)(d).	Event+6 years; Event=termination issued by the registrant	No	Waived
Reports and Lists				
Official Canvassers Statements	Prepared statement showing the results of each election. Authority provided by Wis. Stat. § 7.23(1)(i).	Event+10 years; Event=election	No	Waived
Election Notices	Includes proofs of publication and correspondence filed in connection with such notices. Authority provided by Wis. Stat. § 7.23(1)(j).	Event+1 year; Event=Election	No	Waived
Election Notices (Federal Elections)	Includes proofs of publication and correspondence filed in connection with such notices. Authority provided by Wis. Stat. § 7.23(1)(f).	Event=22 months; Event=Election	No	Waived
Election Voting and Registration Statistics Reports	Reports filed by municipal clerks on registration, voting, and absentee voting.	Event+22 months; Event=Election	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Ineligible Elector Registrations	Elector registrations deemed ineligible for voting. Status and reasons for ineligibility should be noted. Authority provided by Wis. Stat. § 7.23(1)(c).	Event+4 years; Event=When deemed ineligible	No	Waived
Poll (Voter) Lists	List compiled by election officials on election day showing the names and addresses of electors who actually cast votes in an election defined in Wis. Stat. § 5.02(14). Authority provided by Wis. Stat. § 7.23(1)(e).	Event+22 months; Event=Election	No	Waived

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Finance Records

Wisconsin Municipal Records Schedule

Requirements Specific to Finance Records

The Finance section is organized by the following subsections:

- Budget
- Fiscal
- Purchasing

Municipalities are encouraged to adopt the following general schedules in instances where this schedule does not adequately provide coverage for all types of records that could be created:

- [Budget & Related General Records Schedule](#)
- [Fiscal & Accounting Related Records General Schedule](#)
- [Purchasing & Procurement General Schedule](#)

Note: Records in this series may contain confidential or restricted information. Even when specific confidentiality statutes do not apply, application of substantive common law principles through the balancing test considerations under Wis. Stat. § 19.35(1)(a), may affect disclosure of the record under the public records law. *Please consult Section V: Confidential Records and Personally Identifiable Information (PII) of the Introduction for more information on this topic.*

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Budget				
Approved Annual Operating Budget	Records related to establishing the base level agency annual operating budget each fiscal year.	Fiscal+6 years	No	Waived
Audit Reports	Reports that evaluate the financial holdings of the municipality.	Event+3 years; Event=Final report issued	No	Waived
Budget Development	Records include final budget requests (forms or their equivalents), justifications/analysis, policy papers, related correspondence, and requests for information.	Fiscal+6 years	No	Waived
Final Budget Submittal	The final budget document for the municipality.	Fiscal+6 years	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Borrowing				
Bond Records	All records associated with municipal bonds. Also includes the bond register, bond payment register, and any certificates of destruction when the bond agent has been authorized to destroy cancelled bonds, coupons, and promissory notes.	Event+7 years; Event=Bond issue expires or following payment of all outstanding matured bonds/notes/coupons, whichever is later	No	Waived
Payments and Receipts				
Bank Statements and Reconciliations	Statements received from institutions holding the municipality's funds.	Creation+7 years	No	Waived
Cashbook	Overall record accounting for receipts and disbursements, usually for fiscal or calendar year.	Event+7 years; Event=Audit	No	Waived
Collection & Disbursement Reports	Reports showing the amounts collected, amounts retained by county/local government, and portion sent to state.	Event+3 years; Event=Transaction date	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Credit Card Receipts or Information Received from Sales	Credit card receipts and related documentation associated with credit card transactions.	Event+3 years; Event=Transaction date	No	Waived
Financial Support Records	Records used in reconciling bank statements and verifying expenditures. Includes, but not limited to, credit/debit notices, cash reconciliations, and deposit stubs.	Event+1 year; Event=Audit	No	Waived
Issued Checks	Checks issued by the municipality that are outstanding or have been cleared by the bank.	Creation+7 years	No	Waived
Purchasing				
Contract and Request for Bid/Proposal File	Records pertaining to the procurement of all commodities and services which may require a contract. This includes both successful and unsuccessful bids.	Event+6 years; Event=End date of resulting contract or cancellation date of contract or bid/proposal	Yes ¹³ Some information may qualify for Trade Secret protection per Wis. Stat. § 19.36(5)	Waived

¹³ Some information may qualify for other legal protection such as copyright, patent, trademark or licensing. It is possible some vendors may identify information as confidential that is not actually protected by law.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Vendor Performance Files	Documentation of vendors and contractors who fail to meet the terms and specifications of purchasing contracts.	Event+6 years; Event=End of contract	No	Waived

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Public Works

Wisconsin Municipal Records Schedule

Requirements Specific to Public Works

Records in the Public Works section are arranged under the following subsections:

- Building Inspection
- Engineering
- Maintenance and Operations
- Planning and Zoning
- Utilities

The Public Works section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review and consult the appropriate General Records Schedules listed below:

- [Facilities Management and Related Records](#)

Wis. Stat. § 19.21(4)(b) defines the minimum retention cities, villages, and towns may set for water stubs, receipts of current billing, and customer's ledgers of any municipal utility as 2 years. In addition, municipalities should check the schedule set by the [Public Service Commission of Wisconsin \(PSC\) for Municipal Utilities](#). A complete list of records and schedules is located in ["Investigation to Consider Proposed Changes to Records Retention Requirements for Electric, Gas and Water Utilities."](#)

Schedules specific to Police/First Responder records are not included in the WMRS. Consult the County General Schedule for records schedules for similar records which can be used as a basis for the creation of schedules and/or ordinances.

Surveillance recording schedule applies to municipally operated security footage for public buildings, street cameras, and public transportation. The schedule **does not apply** to footage recorded by police body cameras, patrol dashboard cameras, or any similar police recording device.

Municipalities should have adequate and clear procedures in place that explain the proper handling and destruction of surveillance recordings. Clear communication with appropriate municipal personnel will help to ensure that the record is not destroyed prematurely and public requests and/or any legal or program needs are met in a timely manner.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Building Inspections				
Building Inspection Records	Summary of inspection history of a particular property. Records include original building permit, site plans, certificate of occupancy, conditional use documents, comprehensive design reviews, and violations for both residential and commercial structures. Also includes inspection of plumbing, electrical, ventilation, heating, and air conditioning.	Event+1 year; Event=Life of building	No	Waived
Building Plan Review and Inspection	Conditionally approved building plans, calculations, and correspondence. Authority provided by Wis. Admin. Code § SPS 361.60(5)(f)1.b. Note: applies to certified municipalities only (see Wis. Admin. Code § SPS 361.60(2)). ¹⁴	Event+4 years; Event=Construction completed	No	Waived
Building Plans: Residential 1 and 2 Family Dwellings	Includes architectural, design specs, structural and utility plans submitted for inspection review. Authority provided by Wis. Admin. Code § SPS 320.10(6)(a)2.	Event+4 years; Event=Construction completed	No	Waived

¹⁴ Note: Refer to Wis. Admin. Code § SPS 361.60(5) for detailed information on the specific types of buildings that first class, second class, and other municipalities are authorized by the Department of Safety and Professional Services to review. Prior to applying this schedule, the Municipality must review and take the steps outlined in Wis. Admin. Code § SPS 361.60.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Building Inspection: Residential 1 and 2 Family Dwellings	Applications forms, correction orders, correspondence and inspection records. Authority provided by Wis. Admin. Code § SPS 320.10(6)(a)3.	Event+7years; Event=Construction completed	No	Waived
Code Compliance Inspection Reports	Reports completed during field investigations to determine if buildings and system installations comply with the specifications of appropriate codes.	Permanent	No	N/A
Engineering				
Airport Improvement Petition File	Material submitted to the Department of Transportation when a municipality wants to make an improvement to the airport. Records may include public hearing records, briefs, reports and recommendations, and correspondence.	Event+7 years; Event=p petition submitted to DOT	No	Waived
Airport Master Plan	The Airport Master Plan provides information about the condition of the airport and projects development for the next 20 years.	Event+20 years; Event=new plan issued	No	Notify
Municipal Construction Plans: Final As-Built Projects	Final as-built plans and original drawings for public for buildings, streets, sewers, sidewalks, etc.	Event; Event=life of structure	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Construction Plans: Final As-Built Projects (Historically Significant)	Use for historically significant projects. <i>(Typically large-scale projects. May include construction of a major municipal facility, as well as projects involving facilities significant to the State of WI or United States history; buildings on the State or National Register of Historic Places.)</i>	Event; Event=life of structure	No	Notify
Environmental Assessment & Impact Statements	Official copies of environmental assessments, impact statements and related documentation related to municipal construction projects. ¹⁵	Event+6 years; Event=Termination of municipal ownership of the land	No	Notify
Maps: Construction and Topographical	May include maps covering environmental impact/changes, development of specific areas, and the impact on public infrastructure (utilities, roads, sidewalks).	Permanent	No	N/A
Municipal Project Records	All documents pertaining to a project including, design and construction contracts, proposed and approved amendments to all contracts, bidding plans and specifications, details on materials used on each project, and all other related project materials. Use for buildings, streets, sewers, sidewalks, etc.	Event+10 years; Event=Date project is completed	No	Waived

¹⁵ May include: environmental assessment reports and drafts, environmental impact statements (draft and final), legal notices, comments from the public, DNR and others, related correspondence and supporting materials.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Project Records (Historically Significant)	Use for historically significant projects. <i>(Projects are typically large-scale and may include new construction of a major municipal facility, as well as projects involving facilities significant to the State of WI or United States history; buildings on the State or National Register of Historic Places.)</i>	Event; Event=Life of structure	No	Notify
Maintenance and Operations				
American with Disabilities Act (ADA) Facility Reviews	Records cover ADA inspections, investigations, complaint investigations, facility logs and reports regarding ADA compliance relating to facilities and structures.	Event+6 years; Event=Close of review or audit	No	Waived
Asbestos and Hazardous Material and Environmental Remediation Case File	Project files on asbestos abatement and hazardous materials and environmental remediation projects at state owned buildings. ¹⁶	Event+30 years; Event=Completion of the project	Yes ¹⁷	Waived
Building Maintenance: Equipment Repair and Service Records	Documents the installation, maintenance, service and history of equipment commonly used to maintain facilities.	Event+1 month; Event=Removal and disposal of equipment	No	Waived

¹⁶ OSHA 29CFR 1926.1101 governs asbestos abatement projects. The records include medical surveillance records for certain people who wear protective equipment performing asbestos abatement work.

¹⁷ Patient health care records in this series are confidential per Wis. Stat. § 146.82.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Building Lease Files	Files on leased facilities.	Event+7 years; Event=End of lease	No	Waived
Maps	Series may document road locations or surfaces, zoning information, parks, flood plains, soils, or parcel boundaries. This record series may also include indexes to maps. ¹⁸	Permanent	No	N/A
Physical Plant Monitoring and Inspection Reports	Records documenting the operation of all facets of facilities: VAC; plumbing, mechanical, electrical, structural as well as special monitoring of building components.	Creation+6 years	No	Waived
Profile and Grade Books	Documentation of landscape and features.	Permanent	No	N/A

¹⁸ Copies of maps that are retained by local government offices after originals have been sent to other government units for retention may be destroyed 90 days after they have been transferred. Example: Certified survey maps sent to the county register of deeds office for retention under Wis. Stat. § 236.34(2).

Record Series Title	Series Description	Retention	Confidential	WHS Notification
State Highway Aids Program Records	Records of state aid pertaining to road maintenance.	Creation+7 years	No	Waived
Street and Sidewalk Operations File	Documentation of the performance of tasks related to street and sidewalk maintenance. This may include solid waste management, street cleaning, repairs, snow removal, and garbage collection.	Creation+7 years	No	Waived
Surveillance Recordings	Monitoring and surveillance recordings for public buildings, street cameras, and public transportation. ¹⁹	Event+120 days ²⁰ Event=Date of recording (Note: Recordings may be subject to longer retention. See footnote for more information.) ²¹	No	Waived
Planning and Zoning				
Aerial Photographs	Aerial photographs used for planning and map creation.	Event; Event=Superseded	No	Notify

¹⁹ The schedule does not apply to footage recorded by police body cameras, patrol dashboard cameras, or any similar police recording device.

²⁰ 120 days is the time within which a claim may be filed against a governmental body as defined in Wis. Stats. § 893.80.

²¹ Surveillance recordings that are required for any legal or programming purpose (such as open records requests, claims, case file, or litigation holds) must be retained in accordance with any applicable records schedules and/or have completed their legal or programming requirements.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Annexation Records	Incorporation records such as petitions, hearing testimony and exhibits, court orders, notices, resolutions, and related correspondence. ²²	Permanent	No	N/A
Comprehensive Growth and Development Plan	Provides general goals, objectives, policies and implementation recommendations to guide the future growth and development of the city.	Event+14 years; Event=Superseded by new plan	No	Notify
Conditional Use Permits	Applications and related documents for a conditional use permit. Applications include site plan, appicate statement, and evidence evidence/documentation. May also include public hearing notice, reports, public hearing documentation, and decision.	Event+7 years; Event=Termination of conditional use permit	No	Waived
Easements	Grants of easement to the municipality.	Permanent	No	N/A
Final Plats	A map showing the divisions of a piece of land, this series includes vacation or alterations of plats, annexation plats, and final subdivision plats.	Permanent	No	N/A

²² Records cover proposed incorporations of town areas into cities and villages pursuant to Wis. Stats. §§ 66.0201 - 66.0209, and municipal consolidations of towns with cities and villages pursuant to Wis. Stat. § 66.0229.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Preliminary Plats	Created during the development of subdivisions.	Event; Event=Superseded by final plat	No	Waived
Property Survey Records	Includes field notes, benchmark books, and section corner monument logs.	Permanent	No	N/A
Zoning Appeals, Approved	Material submitted to appeal a zoning decision. May include maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Permanent	No	N/A
Zoning Appeals, Unapproved	Material submitted to appeal a zoning decision. May include maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Event+7 years; Event=Final appeal is closed	No	Notify
Zoning Board and Zoning Board of Appeals Meeting Material	Agendas, minutes, reports, plans, and other material submitted to the Zoning Board, and/or Zoning Board of Appeals.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Zoning Ordinance	The text of the zoning ordinance spells out uniform rules that apply to each zoning district including: uses of the land (permitted, conditional and prohibited uses), dimensional standards (lot size, frontage, setbacks, building height, bulk, floor area), and the density of development. Authority provided by Wis. Stat. § 60.61.	Permanent	No	N/A
Zoning, Rezoning Files	May include, but is not limited to, maps, rezoning application, written local description of the proposed zoning boundaries, and drawings of the boundaries. Also includes public hearing records.	Permanent	No	N/A
Zoning Variance Files	Records related to area and use variances. Documentation submitted by landowners to secure a variance to the zoning ordinance.	Permanent	No	N/A
Utilities ²³				
Abandoned Mains and Services As-Built	Records may include final designs and location maps. Includes plans of private sewer and water systems.	Permanent	No	N/A

²³ Wis. Stat. § 19.21(4)(b) defines the minimum retention cities, villages, and towns may set for water stubs, receipts of current billing, and customer's ledgers of any municipal utility is 2 years

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Excavation Plans of Private Utilities	Plans submitted by utilities needing to excavate to develop, expand, or repair utility lines.	Permanent	No	N/A
Inspections	Records documenting the inspection of water and sewer lines.	Permanent	No	N/A
Sewer Inspection Records	Indicates problems such as cracked or broken pipes, improper alignment, or loose lateral connections.	Event; Event=Superseded	No	Waived
Water and Sewer Main Break Records	A record documenting the history of breaks in water and sewer main lines.	Permanent	No	N/A
Water, Storm, and Sanitary Sewer Main Maps	Maps providing the location of water, storm, and sanitary sewer mains. Also provides information about the depth, slope, size and composition of these features.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Wind Energy System Applications (Approved)	Written record of decision-making relating to applications for a wind energy system. Authority provided by Wis. Admin. Code § PSC 128.34(1)(c).	Event+7 years (Event=Wind energy system decommissioned)	No	Waived
Wind Energy System Applications (Denied)	Written record of decision-making relating to applications for a wind energy system. Authority provided by Wis. Admin. Code § PSC 128.34(1)(b)	Event+7 years (Event=year decision was issued)	No	Waived

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Revenue Records

Wisconsin Municipal Records Schedule

Requirements Specific to Revenue Records

Records in the Revenue section are arranged under the following subsections:

- Assessment
- Board of Review
- Special Assessment
- Tax Calculation and Collection

The Revenue section is intended to provide municipalities with schedules for the most common record series generally grouped under this topic. Municipalities that are in need of schedules for records not covered in this section are encouraged to review the [County General Schedule](#) for reference on scheduling similar records. The County General Schedule cannot be adopted by municipalities for use, but the schedules can be used for creating record schedules through municipal ordinances.

Final real property assessment rolls have a retention period of 15 years and may be destroyed after that time has lapsed. However, states that no assessment roll containing forest crop acreage may be destroyed without the prior approval of the secretary of the Department of Revenue. Municipalities should assume that assessment rolls from rural areas include forest crop acreage and that this provision applies to their assessment rolls. Municipalities should contact the Wisconsin Department of Revenue, Local Government Services Bureau for more information. This step is in ADDITION TO notifying the Wisconsin Historical Society of the upcoming record destruction.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Assessment				
Cadastral Maps	Includes any plats, assessor's plats, certified surveys, or aerial photographs used in determining taxable boundaries.	Permanent	No	N/A
Final Assessment Rolls	Both real and personal property rolls.	Creation+15 years (Provided no Forest Crop Acreage is recorded) ²⁴	No	Notify
Low Income Property Owner's Certification of Occupancy (PR-231)	Form used to determine property tax exemption as low-income housing, as defined by Wis. Stat. § 70.11(4a).	Event+5 years; Event=Form submitted to local assessor	No	Waived
Master Property Records	Details the appraisal of real property, based on the field inspections of the assessor. Use this schedule for any Master Property Record Cards (PA-500), Agricultural Work Cards (PA-703), or Residential Record Card Inserts.	Event+5 years; Event=Life of structure	No	Notify

²⁴ Wis. Stat. § 19.21(4)(a) states that no assessment roll that contains forest crop acreage may be destroyed without the prior approval of the secretary of revenue. Notification to the Wisconsin Historical Society is still required before approved assessment rolls can be destroyed.

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Municipal Assessment Report	Reports a taxation district's annual assessed values. It is a summary of all the Real Estate and Personal Property assessed values for a taxation district as of the close of January 1.	Event+5 years; Event=Final report filed with DOR	No	Waived
Notice of Increased Assessment (PR-301)	Notices sent to property owners informing them of change in valuation from the previous year for any real property. Also includes Notice of Personal Property Assessment (PR-299) and Agricultural Land Conversion Change (PR-298).	Creation+7 years	No	Waived
Occupational Tax Forms (PA-002; PA-006; PA-014)	Forms submitted by property owner/agent regarding iron ore concentrates, coal, and petroleum, to the local assessor.	Event+5 years; Event=Date submitted to assessor	No	Waived
Property Tax Exemption Request (PR-230)	Form used for requesting exemption from property taxes; real and personal property.	Event+6 months; Event=Submission of Taxation District Summary Report to DOR	No	Waived
Request to View Property Notice (PR-300)	Notifies property owner of their rights, options, and responsibilities with regard to view property for assessment.	Event+5 years; Event=Date of assessment	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Statement of Assessment (PA-521C)	Report of the aggregate assessed value of all personal and real property.	Event+7 years; Event=Form submitted to DOR	No	Waived
Statement of Personal Property (PA-003)	Statements filed with local assessor declaring taxable personal property.	Creation+5 years	Yes Confidential per Wis. Stat. § 70.35(3)	Waived
Tax Exemption Reports (PC-220)	Reports filed by individuals who own property exempt from personal property tax under Wis. Stat. § 70.11. The reports are submitted to the municipal clerk. Use this schedule for Multi-Parcel Tax Exemption Reports (PC-220A).	Event+6 months; Event=Submission of Taxation District Exemption Summary Report to DOR	No	Waived
Taxation District Exemption Summary Reports (PC-226)	Reports the total number of exempt properties by purpose and value. Compiled from Tax Exemption and Multi-Parcel Tax Exemption Reports.	Event+2 years; Event=Report submitted to DOR	No	Waived
Board of Review				
Board of Review Support Materials	Includes notes taken by clerk, written objections and all other materials submitted to the board of review, audio recordings, and any transcripts of board of review proceedings. Authority provided by Wis. Stat. § 70.47(8)(f).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Form of Objection	Objections submitted by taxpayers. Includes written objections and all other material submitted to the board of review.	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waived
Minutes of the Board of Review Proceedings	Record of all proceedings of the board of review. Also includes the Summary of Board of Review Proceedings (PA-800) Authority provided by Wis. Stat. § 70.47(5).	Creation+7 years	No	Notify
Notice of Board of Review Determination	Final decisions sent to property owners. Authority provided by Wis. Stat. § 70.47(12).	Event+7 years; Event=Final action of Board of Review or completion of appeal	No	Waived
Special Assessments				
Final Resolution	Final authorization of special assessments. Authority provided by Wis. Stat. § 66.0703(8)(d).	Permanent	No	N/A
Payment Register	Record of the receipt of scheduled payments.	Event+7 years; Event=Final collection of payments	No	Waived

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Preliminary Resolutions	Issued by municipal district describing the purpose of the project, calculations, limits of assessment district, and number of installments to be paid. See Wis. Stat. § 66.0703(4) for more information.	Creation+2 years (provided report is on file with public works project record)	No	Waived
Report of Special Assessment	Report of project that includes plans, specifications, cost estimates, and property affected. See Wis. Stats. §§ 66.0703(5)-(6) for more information.	Creation+2 years (provided report is on file with public works project record)	No	Waived
Tax Calculation and Collection				
Escrow Account List	List of real estate taxes paid directly from an escrow account.	Event; Event=Superseded	No	Waived
Final Tax Roll	Real and personal property rolls. Calculated from assessment rolls to include total taxes and charges to be collected.	Creation+15 years	No	Notify
Statement of Taxes	Combined record of calculations used to set final taxes.	Permanent	No	N/A

Record Series Title	Series Description	Retention	Confidential	WHS Notification
Tax Calculation Support Records	Any record used to calculate municipal taxes. These include any certificates, evaluations, levies, estimates, payments, and credits used to determine real and personal property tax rolls.	Event+7 years; Event=Audit	No	Waived
Tax Receipts	Receipts issued by treasurer upon payment of taxes. Includes any supporting documents associated with issuing and recording receipts of payments.	Event+7 years; Event=Audit of records by outside accounting firm	No	Waived
Tax Settlements	Used to verify tax collections compared to the taxes levied in the municipal records.	Event+7 years; Event=Audit	No	Waived
Unpaid Tax Statements	List of postponed real property, delinquent real property, and delinquent personal property taxes.	Creation+15 years (Retain with tax roll)	No	Waived

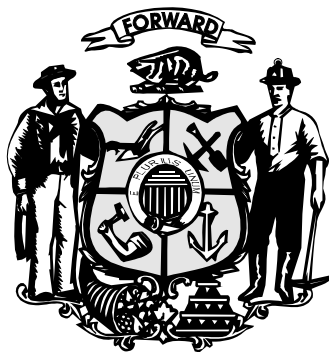
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General Records Schedule

Administrative and Related Records

Approved by the Public Records Board:

March 21, 2022



Expiration: March 21, 2032

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, including the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer administrative records. The schedule is applicable to administrative records regardless of format or media.

This schedule governs both administration and administrative related records. Records in this schedule pertain to both administration, higher-level position related records, and administrative, program management related records. Sections included in this schedule are: Position Related, Organization and Structure, Governance, Communication and Reporting, Program Records, Training and Events, and Operational.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively

to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Position Related - Appointed Staff or Equivalent may include, but are not limited to, Agency Head, Deputy, Executive Assistant, Division Administrators, Regional Directors, Chancellors, Vice Chancellors, Provost, Vice-Provosts, and elected local officials.								
ADMIN200	Business Records - Appointed Staff or Equivalent Positions	Business-related correspondence, files, calendars and records of appointed staff or equivalent.	Yes	Follow agency specific statutory citations.	EVT + 3 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date of separation from position.		ADM00004 ADM00009 ADM00030
ADMIN201	Business Records - Non-Appointed Staff	Business-related correspondence, files, calendars and records of non-appointed staff or equivalent.	Yes	Follow agency specific statutory citations.	CR + 1 year and destroy confidential.	Event is date of creation.	Pertains to records where the content is not managed by another RDA.	ADM00005 ADM00010
ADMIN202	Transition Briefings – Appointed Staff or Equivalent Positions	Records prepared to provide an overview of the organization during transitions from outgoing management to incoming management.	No	No	EVT + 2 years and destroy.	Event is date outgoing employee separates from their position.	Description of projects being worked on. Contacts. List of files in share drives / file cabinets that are central to the position.	ADM00021
ADMIN203	Transition Briefings – Non-Appointed Staff	Records prepared to provide an overview of a position during a transition from an outgoing employee to an incoming employee.	No	No	EVT +1 year and destroy.	Event is date new employee begins their position or decision made not to refill.	Description of projects being worked on. Contacts. List of files in share drives / file cabinets that are central to the position.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Organization and Structure – Records relating to operational planning and functions including re-organizations and transfer of responsibility plans.								
ADMIN250	Organizational Planning Documentation	Strategic business and operational planning files. May include, but not limited to, final plan and supporting background documents.	No	No	EVT + 6 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date plan is completed or superseded.	Strategic plans are typically prepared at the agency level. Business and operational plans are typically executed at the division and bureau level.	ADM00017
ADMIN251	Organizational Documentation – Bureaus, Divisions, Departments	Documentation of organizational changes or transfer of high-level administrative, functional or regulatory responsibilities. May include, but not limited to, reports explaining the changes, internal analysis of changes, new organizational charts or descriptions of roles and responsibilities.	Yes	No	EVT + 2 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date change is completed.		ADM00018 ADM00019
ADMIN252	Organizational Documentation – Sections and Work Units	Documentation of organizational changes or transfer of administrative, functional or regulatory, responsibilities at the section or work unit level. May include, but not limited to, reports explaining the changes, internal analysis of changes, new organizational charts or descriptions of roles and responsibilities.	Yes	No	EVT + 2 years and destroy confidential.	Event is date change is completed.		ADM00020

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Governance – High-level records typically related to statutory requirements.								
ADMIN300	Administrative Rules – Development and Background	Records used to develop and revise Administrative Rules including Emergency Rules. May include, but not limited to, background materials, rule drafts, code interpretations, summary of public comments from hearings, Legislative and agency comments, correspondence, fiscal estimates, orders and reports.	No	No	EVT + 10 years and transfer to Wisconsin Historical Society or UW Archives.	Event is the effective date or legislative objection date of each rule.	This series does not include the final approved rules which are maintained by the Legislature.	ADM00003
ADMIN301	Boards, Councils, or Commissions	Records associated with boards, councils, commissions, or their sub-committees, that are established by legislation or Governor's Executive Order. May include, but not limited to, member listings, appointment notifications, charter or project mandate, operating rules, roles and responsibilities, agendas, meeting notes and attached documentation, interim reports, presentations.	May include PII	May include Confidential Information	EVT + 5 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date of meeting or approval of document.	Closed session materials may be confidential under Wis. Stat. § 19.85(1) . Materials must be identified as closed session – confidential.	ADM00025

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN302	Department Lobbyist and Lobbying Activities	Records used for filing lobbying time or expenditure and activity reports at the state level. May include, but not limited to, all accounts, bills, receipts, books, papers and other documents necessary to substantiate the expense statement, including records identifying the amount of time that is spent on lobbying each day as described by Wis. Stat. § 13.68(5) .	Yes	No	EVT + 3 years and destroy confidential.	Event is date of submittal of expense statement.		ADM00014
ADMIN303	Legal Notices	Includes legal notices required by law or by court order to be disseminated via methods as described by Wis. Stat. § 985.01(2) . May include, but not limited to, publication of laws, ordinances, resolutions, financial statement, budgets and proceedings intended to give notice in an area; notice of public hearings before a governmental body and notices of meetings of private and public bodies; notices and certificates of elections, and facsimile ballots; notices intended to inform the public that they may exercise a right within a designated period or by a designated date.	No	No	CR + 1 year and destroy.	Event is date of creation.		ADM00016

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN304	Memorandums of Understanding (MOU) & Service Level Agreements (SLA)	A MOU or SLA is typically used for coordination of administrative activities between entities who share a common function. May include, but not limited to, supporting documentation, correspondence setting the terms of the agreement or the final agreement itself.	No	No	EVT + 4 years and destroy.	Event is date agreement ends or is superseded.	Agreements between government units or a large government unit's separate divisions or bureaus who may share functions such as a help desk or the temporary interchange of a state employee.	ADM00029

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN305	Public Records Requests and Responses	Records relating to requests for public records as specified under the provisions of Wis. Stat. §§ 19.35-19.37 and the Federal Freedom of Information Act (FOIA). Includes original request, notice of scope changes to the request, billing, collection of fees, acknowledgement of receipt of request, follow-up letters and transmittal memorandums, requests for extension, third-party notification, access request review recommendations and summaries, listing of records searched and used to respond to requests, and logs maintained documenting receipt and response of requests. May also include request response package including any redaction of information. Also includes abandoned or withdrawn requests.	Yes	Yes Wis. Stat. § 19.35(1)	EVT + 3 years and destroy confidential.	Event is date response is provided or request is abandoned or withdrawn.	If requests are denied, records covered here include request denials and related justification, mediation, representations from third parties, recommendations, court orders, and reviews. Does not include source records that are provided to fulfill the public records request. These must be held for a minimum of 90 days unless informed otherwise by the court according to Wis. Stat. § 19.35(5) and then resume their normal lifecycle under their specific records schedule.	ADM00022
ADMIN306	Biennial or Annual Required Report Documentation	Supporting documents related to preparing the biennial or annual reports required by Wis. Stat. § 15.04 .	No	No	EVT + 4 years and destroy.	Event is date report submitted.	Does not include the completed reports and publications that must be distributed per Wis. Stat. § 35.83 to various libraries.	ADM00002

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Communication and Reporting – Exchange of information inside and outside of a governmental unit.								
ADMIN350	Internal Communications	Records that document communication within an entity/unit between staff regarding its operations. These communications may be provided through a variety of methods such as, but not limited to, documents, photographs, audio, and video. Applies to the sender of the original record and not the recipient.	May contain PII	No	EVT + 3 years and destroy confidential.	Event is date disseminated.	Announcements, intranet articles and internal newsletters. Staff meeting materials.	ADM00015 ADM00024
ADMIN351	External Communications	Records that document communications regarding business services and information outside the entity/unit. These communications may be provided through a variety of methods such as, but not limited to, documents, photographs, audio, video, and social media. Applies to the sender of the original record and not the recipient.	No	No	EVT + 3 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date disseminated.	Daily media logs, news/press releases, media advisories, op-ed columns and articles. Summaries of surveys or questionnaires.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN352	Transitory Records	Records that are non-substantive, required only for a short time, have little or no documentary or evidential value, and are not required to meet legal or fiscal obligations. These records shall not be used to initiate, sustain, evaluate, or provide evidence of decision-making or public policy. Both of the statements/ conditions above must be met for the records to be considered transitory and applies regardless of the format of the record.	May contain PII	May include Confidential Information	EVT + 0 years and destroy confidential.	Event is date when created or received.	Alerts and notifications (e.g., check your email, meeting about to start). Messages confirming short term arrangements (e.g., taxi ready at 5 PM). Responses to routine requests (e.g., web-site address, contact information, site location, publications) Not all texts or emails are transitory.	ADM00011
ADMIN353	External Complaints	Records of complaints from the public regarding issues not related to a specific program and are not otherwise regulated by state or federal requirements.	Yes	No	EVT + 2 years and destroy confidential.	Event is date of complaint resolution, dismissal or end of litigation.	Complaints related to a specific program would be filed with those records.	ADM00007
ADMIN354	Activity and Production Reports	Reports by individuals, offices or teams that document the business of the unit of government. May include, but not limited to, progress reports, workload reports, status of work assignments, backlog or production reports, and ad hoc reports.	No	No	CR + 1 year and destroy.	Event is date of creation.		ADM00001

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN355	Status Reports	Reports that document and report on the business functions of the division and its supporting bureaus. These reports are often prepared for the department or agency head, or an equivalent position. May include, but not limited to, accomplishments, goals, statistics, awards received, anticipated program needs and plans, as well as any supplementary documentation to support such reports.	No	No	EVT + 3 years and transfer to Wisconsin Historical Society or UW Archives	Event is date report is submitted.		ADM0001A
ADMIN356	Staff Biographies	Biographies of appointed or equivalent staff and staff whose work has wide-reaching local, state or international impacts. May include, but not limited to, biographical information, headshots, and materials describing their body of work.	Yes	No	EVT + 3 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date of separation from position.	Curriculum Vitae (CVs) Descriptions of research or projects and their impacts. Lists of authored publications or articles. Awards or commendations.	ADM00028

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Program Records – Business records evidencing how a program functions and the services it provides.								
ADMIN400	Policies and Procedures	Policies and procedures designed to help employees perform their duties and navigate their department or government unit. May include, but are not limited to, manuals, manual codes, handbooks, and administrative practices. Procedures under this RDA have typically gone through a vetting process and are intended to support policies in a direct manner.	No	No	EVT + 7 years and destroy.	Event is date policy or procedure is superseded or obsolete.		ADM00023

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN401	Policies and Procedures – Historically Significant	Policies and procedures which have government unit or enterprise-wide broad or long-term, significant impact. These records reflect new policies / procedures or changes to existing policies / procedures that impact employees, or the services provided. These policies and procedures must meet at least one of the following: • Establish precedent and have a broad impact that significantly impacts employees, citizens or the services provided. • Be recognized for its uniqueness by established outside peers or authorities. • Receive widespread attention from the news media.	No	No	EVT + 7 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date policy or procedure is superseded or obsolete.	Executive Directives Communications explaining the new change. Reports or analysis supporting the change. Impacts analysis of the policy or procedure.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN402	Project Records	Records documenting approved projects with internal impact. The team's work may include, but is not limited to: • An exploratory analysis of an issue • Addressing an internal issue that does not have a wide-reaching impact. May also include, but not limited to, meeting agendas and minutes, correspondence, project reports, member lists and responsibilities. May be associated with a workgroup, team, a non-statutorily established committee or similar.	No	No	EVT + 5 years and destroy.	Event is date of project completion.	Training and outreach specific to the project. Project plans and schedules. This schedule does not include IT or facilities projects which have their own record schedule. Records in this series may not be as robust as information contained in a standard project management plan due to its more limited nature.	ADM00027

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN403	Project Records – Historically Significant	Records documenting approved government unit or enterprise-wide projects with broad impact. These projects must meet at least one of the following: - Establish precedent and have a broad impact that significantly impacts employees, citizens or the services provided. - Be recognized for its uniqueness by established outside peers or authorities. - Receive widespread attention from the news media. May include, but not limited to, meeting agendas and minutes, correspondence, project reports, member lists and responsibilities. May be associated with a task force, workgroup, team, a non-statutorily established committee or similar.	No	No	EVT + 5 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date of project completion.	Project charter, plan or schedule. Project requirements, specifications, evaluations, and summaries. Training and outreach specific to the project. This schedule does not include IT or facilities projects which have their own records schedule. Records in this series consists of information typically contained in a standard project management plan.	ADM00026

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN404	Project Records – Not Completed	Records documenting unit or enterprise-wide projects that were not completed. May include, but not limited to, meeting agendas and minutes, correspondence, project reports, member lists and responsibilities.	No	No	EVT + 3 years and destroy.	Event is date project was denied or date of last activity.	Project charter, plan or schedule. Project requirements, specifications, evaluations and summaries. Training and outreach specific to the project. This schedule does not include IT or facilities projects which have their own records schedule.	
ADMIN405	Entity Subject Records	Records which document the activities of an entity/unit and are typically arranged by topic or subject. These records do not belong to a specific individual but are held at the highest level in a program area.	No	No	EVT + 5 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date obsolete or superseded.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN406	Grants	Grant records and supporting documentation where the government unit is the grant recipient or issuer. May include, but are not limited to, records that are submitted material for the grant application or review process, or documents related to the receipt and expenditure of grant funds or the grant denial.	May include PII	May include Confidential Information	EVT + 4 years and destroy confidential.	Event is date of final report or denial is received / sent.	Grant proposals and letters of support. Notification of award or denial of grant funds. Contracts and agreements. Grant status, narrative reports.	ADM00013
Training and Events								
ADMIN450	Charity Campaigns	Charity campaign records which may include, but are not limited to, committee meeting minutes/agendas, flyers, announcements, and campaign events. Applies to the sender of the original record and not the recipient.	No	No	EVT + 2 years and destroy.	Event is date of campaign is completed.	Charity campaigns such as Partners in Giving. Clothing and school supply drives. Does not include deduction request forms which will be found in the Payroll GRS.	ADM00006

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN451	Events – Planning and Preparation	Records related to the planning, preparation and administrative activities of special events such as conferences, forums, special programs, performances, and similar. May include, but not limited to, mailing lists, RSVP tracking, attendee lists, seating charts, contracts, room reservations and logistical information, signage and event correspondence, evaluation forms, travel and speaker arrangements. Events may be hosted at state facilities or sponsored by a unit at a non-state facility.	Yes	No	EVT + 3 years and destroy confidential.	Event is date event occurs.	All invoices related to events should be retained per the appropriate Fiscal and Accounting General Records Schedule.	
ADMIN452	Events – Publicity and Proceedings	Records related to the publicity and proceedings of special events such as conferences, forums, special programs, performances, and similar. May include, but is not limited to, materials created to advertise the event, items distributed to attendees and details about the event itself. Events may be hosted at state facilities or sponsored by a unit at a non-state facility.	Yes	No	EVT + 3 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date event occurs.	Announcements, flyers and speaker biographies. Programs, schedules, and handouts or materials distributed to attendees. Photographs and audio or video recordings. Texts of speeches presented.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN453	Training Course Materials	Materials prepared and used by staff to provide routine training targeted to internal and external audiences. Records may include, but not limited to, presentations, handouts and other materials.	No	No	EVT + 3 months and destroy.	Event is date materials are superseded or obsolete.	Basic skill development. Records management, operational or functional training. Training related to licensure or certifications must be retained under a program-specific RDA.	ADM00012
Operational – Records commonly associated with day-to-day operations.								
ADMIN500	Forms Catalog / Listing	List of blank forms available.	No	No	EVT + 0 years and destroy.	Event is date catalog or list is superseded or obsolete.	Document Sales product list	ADM00104
ADMIN501	Forms Change Request Files	Includes development information, change requests received from users, printing specifications and orders, format samples of each approved version and sponsor/program manager approvals.	No	No	EVT + 6 months and destroy.	Event is date form is approved for use.		ADM00101
ADMIN502	Forms History Files	A history of authorized final forms created and assigned an official identification number. May include, but not limited to, order sheets, and product history reports.	No	No	EVT + 5 years and destroy.	Event is date form is obsolete.	Completed forms are covered by a program specific RDA.	ADM00100
ADMIN503	Forms Request Orders	Records used to fill requests for blank forms. May include, but not limited to, inventory location and active orders reports.	No	No	EVT + 1 month and destroy.	Event is date request filled.		ADM00103

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN504	Library Catalog / Listing	List of library materials held by a government library.	No	No	EVT + 0 years and destroy.	Event is date catalog or list is superseded.	Public libraries and/or public library systems should use Wisconsin's Public Libraries and Public Library Systems and Related Records General Records Schedule. School libraries should use the Wisconsin School District General Records Schedule.	ADM00111
ADMIN505	Library Circulation or Loan Reports	Records documenting the use of government library materials.	May include PII	May be confidential per Wis. Stat. § 43.30 depending on library designation or circulation system.	EVT + 0 and destroy confidential.	Event is date materials are returned and/or fines are paid.	Public libraries and/or public library systems should use Wisconsin's Public Libraries and Public Library Systems and Related Records General Records Schedule. School libraries should use the Wisconsin School District General Records Schedule.	ADM00112
ADMIN506	Mailing Address Lists and Updates	Lists used to send mailings or mail materials to subscribers or regular recipients. Also includes changes used to update address records. May include, but not limited to, USPS, inter departmental mail, and email lists.	No, exempt under Wis. Stat. § 16.61 (3)(u).	No	EVT + 0 years and destroy.	Event is date list is superseded or obsolete.	USPS address change cards. Reports generated from move update software.	ADM00122 ADM00123

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN507	Mail and Messenger Service Distribution and Routing Plans, Schedules, and Lists	Service delivery and pickup routes, schedules, and distribution lists used to administer mail and messenger services such as route diagrams, schedules or charts.	No	No	EVT + 0 years and destroy.	Event is date superseded or discontinued.		ADM00121
ADMIN508	Mail Pickup and Delivery Records	Records that document that mail and messages were picked up and delivered. May include, but not limited to, mail and fax logs, certified or registered mail receipt forms, signed pickup and delivery receipts, delivery and pickup route lists, and spreadsheets.	Yes	No	CR + 1 year and destroy confidential.	Event is date of creation.	These records may be required as evidence in public records cases alleging that the government unit did not respond in a timely manner to inquiries or requests for service by the public. Does not include records specifically required as evidence of the execution of a contract, timely receipt of bids, or compliance with a specific statute or regulation.	ADM00120

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN509	Records Inventory	Descriptive reports of inventory for in-house and offsite records storage. Inventory reports may contain information indicating titles, record series, contents, locations, volume, inclusive dates, RDA (Record Retention/Disposition Authorization) numbers, and other attributes of those records. The inventory is used for staff reference to ensure compliance with retention requirements, and to run reports for audit(s) or risk management purposes.	No	No	EVT + 10 years and destroy.	Event is date superseded.	Internal inventories of records maintained. Inventory reports from the State Records Center or other storage vendors. For inventory stored at the State Records Center (SRC) or Other State Owned, Off-Site Storage Facility. The SRC or other state-owned storage facility is responsible for the official record. For inventory stored at a Non-State Owned, Off-Site Storage Facility and On-Site at Government Unit Storage. The government unit is responsible for the official record.	ADM00130

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN510	Records Inventory Disposition Files	Records documenting authorized / approved destruction of records or transfer to an archival repository. May include, but not limited to, destruction request and approval forms, State Records Center annual and mid-year disposition files/reports, purge lists, transfer to archives eligibility, and related correspondence.	No	No	CR + 25 years and destroy.	Event is date of creation.	For inventory stored at the State Records Center (SRC) or Other State Owned, Off-Site Storage Facility, the SRC or other state-owned storage facility is responsible for the official record. For inventory stored at a Non-State Owned, Off-Site Storage Facility or On-Site by a Government Unit, the government unit is responsible for the official record. These records are retained to document the legal disposition of records in case of discovery actions during litigation or when requested for use in audits.	ADM00133

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN511	Records Storage/Transfer Files	Records used to transfer and retrieve inventory to and from inactive storage, and to maintain control while in storage. May include, but not limited to, records tracking missing files, boxes, or electronic media. Also, may include retrieval requests, transfer forms or lists, internal storage requests, and charge out slips or logs.	No	No	CR + 3 years and destroy.	Event is date of creation.	For inventory stored at the State Records Center (SRC) or Other State Owned, Off-Site Storage Facility, the SRC or other state-owned storage facility is responsible for the official record. For inventory stored at a Non-State Owned, Off-Site Storage Facility or On-Site by a Government Unit, the government unit is responsible for the official record.	ADM00134
ADMIN512	Records Retention Disposition Authorizations (RDA) Index	Internal index used to track RDAs.	No	No	EVT + 10 years and destroy.	Event is date index is superseded.		ADM00132

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN513	Records Retention Disposition Authorizations (RDA) – Government Unit Official Record	Records Retention Disposition Authorizations (RDAs) approved by the Wisconsin Public Records Board (PRB). This is the agency, campus, or other government unit official record. RDAs must be retained to document compliance with State records management laws and regulations and as the authority to retain and/or dispose of records specified in such policies.	No	No	EVT + 20 years and destroy.	Event is date closed or superseded.		ADM0131A
ADMIN514	Records Retention Disposition Authorizations (RDA) – PRB Official Record	Records Retention Disposition Authorizations (RDAs) approved by the Wisconsin Public Records Board (PRB). This is the PRB official record, which is maintained by the PRB Executive Secretary.	No	No	EVT + 100 years and destroy.	Event is date closed or superseded.	Agencies and governmental units are provided with a signed version of their approved RDAs which are retained by them according to ADMIN513.	ADM00131

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
ADMIN515	Records Management Program	Records used to support the administration of a records management program. May include, but not limited to, correspondence and memoranda, copies of laws, regulations, and other related retention and disposition requirements and documentation compiled to support a records management program. This documentation may be used to draft, amend, or renew a Records Retention Disposition Authorization (RDA). May also include supporting legal information for citations contained in an RDA.	No	No	EVT + 10 years and destroy.	Event is date document no longer needed or RDA is approved.	Tracking or guidance documents. Surveys and studies. Records management related articles, vendor literature, management plans.	ADM00135

Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
ADM00110	Interlibrary Loan Files	EVT+3 years and destroy	No longer created or received.

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments

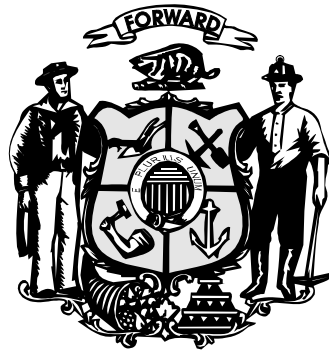
Revision History			
A listing of changes to this GRS.			
Revision Date	RDA Number	Record Series Title	Revision Made
3/21/2022	ADM00102	Forms Inventory Records	Superseded by FIS00050

General Records Schedule

Budget and Related Records

Approved by the Public Records Board:

November 21, 2022



Expiration: November 21, 2032

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, including the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer budget and budget related records. The schedule is applicable to budget records regardless of format or media.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Biennial Budget Development and Implementation								
BUD00002	Budget Director Records	The Budget Director File is the main file within the State Budget Office and in state agencies in which many official materials are maintained. It contains the bulk of the policy documents and further information pertaining to the Biennial Budget process. May include, but not limited to, memoranda, reports, directives, correspondence files and annual reports within the Director's possession.	No	No	FIS+6 years and transfer to Wisconsin Historical Society.	Event is end of fiscal year.		
BUD00003	Biennial Review Estimates	Report of actual and estimated revenues for the current and forthcoming biennium required by Wis. Stat. §16.43.	No	No	FIS+6 years and transfer to Wisconsin Historical Society or UW Archives.	Event is end of fiscal year.		
BUD00004	Program Revenue Supplements and Positions	Records of program revenue supplement and appropriation requests under Wis. Stat. §§ 16.505(2) and 16.515. May include, but not limited to, memos, requests, justifications, budget analyst analysis, supporting documentation and recommendation.	No	No	FIS+6 years and transfer to Wisconsin Historical Society or UW Archives.	Event is end of fiscal year.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
BUD00005	Supplemental Federal Positions & Related Reports	Reports by the Department of Administration as required under Wis. Stat. § 16.54(8) on federal funds allotted in excess of those approved in the biennial budget process. These reports contain the specific agency name, alpha appropriation, dollar increase over authorized amount and also an explanation of the increase for the related position.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00006	Budget Development Documents	Records include supporting documentation and budget related policy documents used in the preparation and completion of the biennial budget under Wis. Stat § 16.46. May include, but not limited to, final agency requests, justifications/analyses, policy papers (from the Department of Administration and the Legislative Fiscal Bureau (LFB)), statutory language proposal drafted by the Legislative Reference Bureau, requests for information and final agency responses for policy clarifications, requests for information to and from agency staff and SBO and LFB analysts, and related correspondence. Also includes agency head presentation to Joint Finance Committee on the agency budget request. May include comments from public hearings if Governor does these hearings as part of the biennial budget development.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		BUD00023

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
BUD00009	Position Control Allocation Request	Series includes requests, responses and supporting documentation used to change the information on positions on the file and to delete positions under Wis. Stat. §§ 13.10, 16.54, 16.505(1)(c) and (2) related to Wis. Stat. § 16.004(7) .	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00010	Position Listings	Detailed position reports showing the full salary funding calculation under standard budget adjustments.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00011	Budget Related Research and Analysis	Budget studies, reports, and surveys developed relating to budget planning. May include, but not limited to, surveys used to compare a business unit or the State to other entities.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00015	Proposed Vetoes	Suggestions and policy rationale submitted to the Governor on draft vetoes pertaining to the proposed budget, appropriation or other legislative bills.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
BUD00018	Decision Item Narratives (DINs) and Related Documents	These records contain succinct summaries of the need, options, and proposed solution. They provide a description of the decision item such as building operations, additional financial positions, increased Limited-Term Employees (LTE) funds, ongoing capital equipment needs and technical position consolidation. DINs may also be developed for proposed statutory language changes without fiscal consequences. May include, but not limited to, final briefing papers, spreadsheets with statistics and calculations, worksheets, schedules, research materials, and supporting documents pertaining to the reconciliation process.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.	Completed final analysis should be maintained under BUD00006, Budget Development Documents.	BUD00019 BUD00025
BUD00020	Base Reconciliation	Summaries of expenditure items including permanent and project position salaries, fringe benefits, supplies and services, permanent properties, non-allotted reserves, and other supporting documents as well as the adjusted base year level of funds associated with each item.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
BUD00021	Biennial Budget Submission	All documents related to the final biennial budget submission under Wis. Stat. § 16.42 which are submitted to the State Budget Office, their forms or equivalents. May include, but not limited to, Agency Budget Request, Revenue Projections/Balance Statement, Title Final Details Listing and Department Appropriation Structure File Maintenance, Department Summaries Form, Program Summaries Form, and the Position Changes and Salary Documentation Worksheet.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00022	External Briefing Documents	Records include materials prepared by budget staff to brief decision-makers on initiatives contained in the biennial budget. May include, but not limited to, issue papers, summaries, correspondence, briefings and other information.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		
BUD00024	Final Budget Submitted to an Oversight Board	Budget submitted to an oversight board. May include, but not limited to, summaries of all divisions, departments that exist and also details what amounts of funds should be allocated to each of them. Applies only to government units with boards which review and approve biennial budget requests before submittal to the budget office.	No	No	FIS+6 years and destroy.	Event is end of fiscal year.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Operating Budget Development - Implementation								
BUD00030	Original Approved Annual Operating Budget	Records related to establishing the base level annual operating budget each fiscal year. May include, but not limited to, initial dollar allotment and position allocation for each fiscal year and travel and training plans within the organization.	No	No	FIS+5 years and destroy.	Event is end of fiscal year.		
BUD00031	Amendments and Adjustments to Annual Operating Budget	Records related to amendments and adjustments to annual operating budgets. May include, but not limited to, changes to budget lines either self-initiated by the government unit or that require external approval; requests and decisions on supplements for pay plan or space; revenue re-estimates and expenditure studies; mandatory lapses of approved budget amounts; separate legislation passed into law that contains appropriated funds; supplements or requests under Wis. Stat. § 13.10; requests and decisions under Wis. Stat. §§ 16.505 and 16.515; and federal appropriation re-estimates under Wis. Stat. § 16.54.	No	No	FIS+5 years and destroy.	Event is end of fiscal year.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Other Budget Related Records								
BUD00040	Management Reviews / Studies / Audits	Reports or studies that are either mandated by state law or directed to be conducted by the Governor or agency head. Also includes budget related management audits as mandated by Wis. Stat. § 16.004(6) .	No	No	EVT+5 years and transfer to Wisconsin Historical Society or UW Archives.	Event is date report is completed.		
BUD00041	Legislative Fiscal Estimates and Bill Analysis Files	Fiscal estimate records under Wis. Stat. § 13.093(2)(a) . May include, but not limited to, bill analyses, fiscal estimates and notes, final working documents, and correspondence.	No	No	FIS+4 years and transfer to Wisconsin Historical Society or UW Archives.	Event is end of fiscal year.		
BUD00042	Joint Finance Committee Meeting Materials	Meeting materials of the Joint Finance Committee established under Wis. Stat. § 13.10 . May include, but not limited to, agendas, minutes, agency requests, analyses and recommendations.	No	No	FIS+5 years and transfer to Wisconsin Historical Society or UW Archives.	Event is end of fiscal year.		

Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments
ADM00002	Biennial or Annual Report Documentation	Agency files associated with preparing the agency biennial or annual reports submitted to DOA. Material related to Biennial or Annual reports prepared by agencies as required by Wis. Stat. 15.04.	
ADM00023	Internal Policies and Procedures	Procedures Established departmental policies and procedures. Note: May also be called Administrative Practices or Directives or Executive Directives. External policies/regulations/manuals, etc., must be retained under a program-specific RDA.	
PAY00016	Master Pay Period Record	Detailed histories of payroll and leave transactions. Records capture payroll and leave data. May include, but not limited to, timesheet, or equivalent, information, benefits statement, wage and tax statement (W2) documents.	
HR000181	Training Request Documentation	Documents used to obtain agency approval to attend and/or register for specific classes and documentation that the person attended specific training programs.	

Revision History

A listing of changes to this GRS.

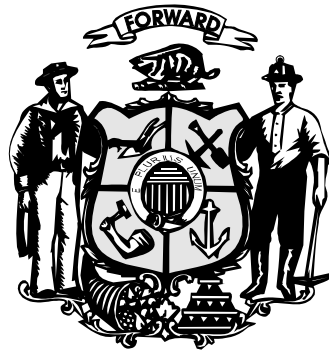
Revision Date	RDA Number	Record Series Title	Revision Made
	BUD00001	Policies and Procedures Related to Budgeting	Superseded by ADMIN400.
	BUD00007	Employee/Position Report File - Quarterly DOA Report to JFC on the Total Authorized Positions for Each State Agency	Record Series for Dept. of Administration only.
	BUD00008	Chapter 20 History (Interim and Final)	Record Series for Dept. of Administration only.
	BUD00012	Executive Biennial Budget	Record Series for Dept. of Administration only.
	BUD00013	Executive Budget Veto Messages	Record Series for Dept. of Administration only.
	BUD00014	Executive Budget and Veto Briefing Documents	Record Series for Dept. of Administration only.
	BUD00016	Critical Payroll (Bi-Weekly Payroll Detail)	Superseded by PAY00016
	BUD00017	November 20 Report	Record Series for Dept. of Administration only.
	BUD00043	Governor's Review and Approval of Agency Administrative Rules	Record Series for Dept. of Administration only.
	BUD00044	External Approval of State Agency Travel and Training	Superseded by HR000181

General Records Schedule

Human Resources and Related Records

Approved by the Public Records Board:

March 25, 2019



Revised: November 21, 2022

Expiration: March 25, 2029

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer Human Resources records. The schedule is applicable to human resources records regardless of format or media. For further information on policies and procedures, refer to the [Wisconsin Human Resources Handbook](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule and for further information on who may use General Records Schedules. In particular, please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

The broad categories within the document are:

- General Policies and Procedures
- Recruitment and Selection
- Classification and Compensation
- Workforce Management
- Employment Relations
- Affirmative Action and Equal Employment Opportunity
- Medical
- Employee Assistance (EAP)
- Training
- General Human Resource Administration

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating an RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

As of October 1, 2015, most state agencies are using STAR (PeopleSoft) as the infrastructure for finance, budget, procurement, business intelligence, and human resource functions. Most human resources functions began utilizing STAR in December 2015.

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

Information about identity theft and information security is available at <http://itsecurity.wi.gov/>.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure; however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not, however, contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS, it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
General Policies and Procedures								
HR000002	Delegation Agreements	Formal agreements between Division of Personnel Management (DPM) and state agencies delegating authority for certain HR-related activities to agency appointing authorities.	No	No	EVT + 5 years and destroy.	Event is date new agreement signed.	These agreements are not the same as Service Level Agreements (SLAs) and Memorandums of Understanding (MOUs), which are governed by ADM00029.	
HR000003	Delegation Performance Audits	Audits of agency performance of personnel practices, per established policies and procedures and per the terms of the specific delegation agreement. Agency responses and recommended actions required to maintain delegation.	No	No	EVT + 3 years and destroy.	Event is date of final audit report.		
Recruitment and Selection Records								
HR000011	Request to Staff Positions	Forms or systems processes to begin to staff a position.	No	No	EVT + 4 years and destroy.	Event is date request is approved or denied.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000013	Recruitment and Selection Related Records	Includes job announcements for positions (permanent, project and LTE) under recruitment by state agencies and maintained by state agencies. These job listings originate in Wisc.Jobs, the official website for Wisconsin jobs, but they can also come from agency standalone recruitment announcements. Also includes internal agency transfer announcements. It also includes the recruitment and assessment folder, which contains, but is not limited to, the position description, job announcement, Selection Assessment Strategy, Adverse Impact Analysis, assessment, benchmarks, employment applications, score sheet, raters, oral board members, rater remarks, advertisements, correspondence with applicants, assessment administration related documents, and requests to reuse/reactivate an existing register.	Yes	Yes Wis. Stat. §§ 19.36(7)(b), 19.36(10), 103.13(6) and 230.13	EVT + 4 years and destroy confidential.	Event is date of completion of recruitment (or recruitment campaign for group hires) or the date of agency decision to no longer recruit for the position(s).		HR000012 HR000014 HR000016

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
		It also contains the register and certification records such as the list of individuals who took and passed an assessment and those certified for further consideration. The certified list contains the Reports of Action on each candidate's status (e.g., Selected, Not Selected, Not Interested, Failed to Respond, etc.). The certified list is used to conduct additional screens or interviews for a particular job/vacancy. Includes interview questions, benchmarks, interview notes and evaluations, resumes, cover letters, work simulation tests and scores, reference checks, and any other related information used in evaluation of applicants.						

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000015	Staffing Decision Appeals	Appeals for all types of staffing decisions. Includes letters of appeals, related correspondence, and final decisions.	Yes	Yes Wis. Stat. §§ 19.36(10), 103.13(6) and 905.03 May contain attorney-client privilege or attorney-client work product.	EVT + 7 years and destroy confidential.	Event is date appeal is closed by settlement, Wisconsin Employment Relations Commission (WERC) decision, or end of court case.		
HR000017	Background Checks and Fingerprint Documentation	Background checks and fingerprint documentation for all candidates and hires where an agency chooses or is required to perform such checks. Records include any checks that are completed and used as a factor in the decision to consider or hire an individual for a position. Including, but not limited to, criminal and fiduciary checks. These checks must be performed in accordance with Federal and State laws along with the Wisconsin Human Resources Handbook.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 6.5 years and destroy confidential.	Event is date last result is received.	These records are NOT be kept in the Personnel file.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR00017A	Background Checks Consent Forms and Fingerprint Documentation – No Check Completed	Background checks consent forms and similar fingerprint documentation for candidates where an agency did not perform the check.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 3 months and destroy confidential	Event is date of completion of recruitment (or recruitment campaign for group hires) or the date of agency decision to no longer recruit for the position(s).		
HR000018	Documentation After Hire	Written Hiring Reason for Classified and Project Appointments or equivalent forms to comply with Wis. Stats. §§ 230.21(1m)(b), 230.25(1p), and 230.27(k) and related instructions.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 4 years and destroy confidential.	Event is date of hire.		
HR000020	LTE Requests	LTE Request form or equivalent.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 1 year and destroy confidential.	Event is last day on payroll.		
HR000021	Requests for Consideration of Employment Status Changes and Related Records	Requests from individuals with eligibility under the civil service system for permissive reinstatement, contractual transfers, non-contractual transfers, and voluntary demotions and related records.	Yes	Yes Wis. Stats. §§ 19.36(7)(b) and 230.13	EVT + 4 years and destroy confidential.	Event is date of response.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000022	Unsolicited Resumes and General Expressions of Interest in Employment	Includes interest in permanent, project, or limited term positions.	Yes	No	EVT + 6 months and destroy confidential.	Event is date of receipt.		
HR000023	Resume Banks	A file of candidates interested in employment in the Wisconsin Civil Service which are maintained for a variety of purposes including promotion of affirmative action goals.	Yes	No	CR + 1 year and destroy confidential.	Event is date of creation.		
HR000025	Non-Select Letters or Emails	Non-select letter to each applicant who interviewed or was considered but not hired.	Yes	Yes Wis. Stat. §§ 19.36(7)(b) and 19.36(10)	EVT + 1 year and destroy confidential.	Event is end of recruitment.		
HR000026	Federal I-9 Forms	Federal form to document that the employer checked immigration status of hires. The Federal Immigration Reform and Control Act of 1986 (IRCA) requires all employers to verify the employment eligibility of employees hired after November 7, 1986.	Yes	Yes Wis. Stat. § 19.36(10) 8 USCS 1324(a)	EVT + 3 years after date of hire or 1 year after termination, whichever is longer, per USCIS 13248, and destroy confidential.	Event is date of hire or date of termination.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000027	Selective Service Eligibility Verification Related Records	Documentation of verification of Selective Service System registration prior to an initial appointment to a state of Wisconsin position, as required by Wis. Stat. § 230.143.	Yes	Yes Wis. Stat. § 19.36(10) 5 USCS 5529	EVT + 4 years and destroy confidential.	Event is date of appointment.	The selective service web application at: https://www.sss.gov/regver/wfverification.aspx is used to verify a candidate's registration status. Selective service registration can be documented by printing out the confirmation of the applicant's registration status.	
Classification and Compensation and Related Records								
HR000040	Agency Requests and Action on Creating Classifications	Agency requests and action on requests to create new classifications and the related reports. Includes placement of classification into an appropriate pay schedule and range, and determination if the position is a Career Executive position.	No	No	EVT + 3 years and destroy.	Event is date of approval or denial of request.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000041	Requests and Decisions for Reclassification of Civil Service Positions	All materials used for justification and analysis of reclassification requests. Includes current and prior position descriptions, related forms, official organization chart, and related material.	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 6 years and destroy confidential.	Event is date of final decision, <i>not</i> effective date of transaction.	The official notification of all reclassification actions, which includes a detailed explanation of the justification is to be placed in the employee's official Personnel file.	
HR000042	Reallocations of Civil Service Positions	All materials used for justification and analysis of reallocation requests. Includes current and prior position descriptions, related forms, official organization chart, and related material.	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 6 years and destroy confidential.	Event is effective date of transaction.	The official notification of all reallocation actions, which includes a detailed explanation of the justification, is to be placed in the employee's official Personnel file.	
HR000043	Approval of Classification Levels after DOA Approval of the Reorganization	Documentation of the analysis and approval of classification levels as a result of a formal reorganization. These reorganizations may be approved by legislative action and sometimes are the result of gubernatorial and agency appointing authority decisions.	No	No	EVT + 2 years and destroy.	Event is date reorganization is officially implemented.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000046	Position Classification Specifications	Documents defining civil service classifications that serves as the basic authority for the assignment of positions to a classification.	No	No	EVT + 15 years and destroy.	Event is date a specification is discontinued or updated.	Division of Personnel Management maintains older versions of current class specifications as well as previous class specifications.	
HR000047	Classification Surveys and Related Documentation	Survey reports and related documentation with classes created and/or abolished along with any resulting HR bulletins.	No	No	EVT + 6 years and destroy.	Event is close of survey or action taken.		
HR000048	Personnel Transaction Appeals	Appeals of reclassifications, reallocations, classification survey, and status of positions as a protective occupation.	Yes	Yes Wis. Stat. §§ 19.36(10) and 905.03 May contain attorney-client privilege or attorney-client work product.	EVT + 7 years and destroy confidential.	Event is date appeal is closed by settlement, Wisconsin Employment Relations Commission (WERC) decision, or end of court case.		
HR000049	Protective Occupation Requests	These records document agency requests to have a position identified as a protective occupation.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 7 years and destroy confidential.	Event is date of approval or denial of request.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000050	Fair Labor Standards Act (FLSA) Formal and Informal Complaint Files	Records include allegations of FLSA violations by state agencies as well as state investigation, the results of such investigation, and remedial action, if appropriate.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 5 years and destroy confidential.	Event is date of determination.		
HR000051	Fair Labor Standards Act (FLSA) Status Requests	Requests from agencies to determine if individual employees are exempt or non-exempt under FLSA.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 3 years and destroy confidential.	Event is date of determination.		
HR000052	Review of Positions for Placement in Executive Salary Groups (ESG)	Division of Personnel Management review of position description for placement in the ESG. Also includes requests to change ESG designation of specific positions in the statutes.	No	No	PERM	Retention Justification: These records contain historical information utilized to determine appropriate ESG assignments for the position under review to identify changes and for comparison positions.	Notification letters of results of ESG reviews are to be placed in the employee's official Personnel file. It is necessary for DPM and the state agency to maintain a historical file on ESG reviews.	
HR000053	Agency Requests to Raise the Minimum Rate for a Classification	Agency requests to raise the minimum rate for classifications in order to match market conditions for certain types of positions.	No	No	EVT + 3 years and destroy.	Event is last effective date of labor agreement or compensation plan.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000054	Agency Requests to Hire Above the Minimum (HAM)	Agency requests to hire above the minimum rate for recruitment in order to address the need for unusual qualifications or attract applicants with above the minimum qualifications (over and above what is normally required at entry to the classification). Applies to both delegated and non-delegated agencies.	No	No	EVT + 3 years and destroy.	Event is date of approval or denial of request.		
HR000055	Accretions and Conversions	Requests for change in positions from or to classified civil service.	No	No	CR + 3 years and destroy.	Event is date of creation.	Conversions and accretions are not appealable to WERC.	
HR000056	Biennial Compensation Plan for Non-Represented Employees	Includes preliminary proposals, public hearings, and the final proposal presented to the Joint Committee on Employment Relations. A similar set of documents exists for every recommendation for a modification or amendment made during the biennium.	No	No	PERM	Retention Justification: Needed to reconstruct employees' pay.	One complete set of compensation plans is to be retained permanently for use in reclass, pay on reinstatement, and pay on restoration computations.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000057	Moving and Lodging Expense Reimbursement	Requests for moving and lodging reimbursement as a result of recruitments or personnel transactions of current state employees.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 3 years and destroy confidential.	Event is date of approval or denial of request.	There is permissive authority for hiring authorities to request and Division of Personnel Management approve such reimbursement subject to established maximum amounts. Some agencies have delegated authority to approve these reimbursements.	
HR000058	Alphabetical Listing of Classifications	A listing of all classifications and associated data (e.g. class code, pay schedule, pay range, etc.) in the civil service system, current as of certain date.	No	No	EVT + 10 years and destroy.	Event is superseded.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000059	Nominations for Compensation Awards	Required form or memo requesting that employees be considered for compensation awards. This may include discretionary merit, equity, or retention awards.	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 3 years and destroy confidential.	Event is date of approval or denial of award.	Award notification letter for those individuals receiving awards is to be placed in the employee's official Personnel file.	
HR000060	Compensation Awards Related Reports	Reports on agency compensation awards, pay upon appointment, and award distribution, per state policies and procedures.	Yes	Yes Wis. Stat. § 19.36(10)	CR + 3 years and destroy confidential.	Event is date of creation.		
HR000061	Labor Market Surveys	State-conducted and proprietary wage surveys and ad hoc wage surveys. Survey documents and analysis materials including working papers and labor market survey responses.	No	No	EVT + 5 years and destroy confidential.	Event is survey conclusion.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000062	Compensation Tables and Special Reports	Payroll statistical reports include tables which, along with special reports that are generated, are used in planning and during collective bargaining. Big 10 tables provide payroll information on classifications. Little 10 tables and leave reports provide information on leave utilization and various additional compensation tools.	No	Yes Wis. Stat. § 19.36(10)	CR + 15 years and destroy confidential.	Event is date of creation.	Big 10, Hr. & \$, Little 10, etc. Tables 1, 5, 6, 7, 8 and 10, and special reports.	
HR000064	Compensation Reserve Development Reports and Documentation	DPM is responsible for the development of the compensation reserve recommendation which is submitted to the Department of Administration State Budget Office. This recommendation is reviewed during the development of the Governor's biennial budget and will be the compensation and benefit package resulting from collective bargaining and the non-represented plans, increases in health insurance premium costs, and other related items. DPM is responsible for monitoring and reporting on the status of the reserve and providing counsel on adjustments to be made.	No	Yes Wis. Stat. § 19.36(10)	CR + 6 years and destroy confidential.	Event is date of creation.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000065	Cost Analysis of Economic Proposals During Collective Bargaining	Division of Personnel Management (DPM) has responsibility for developing and computing the economic proposals and union economic demands during collective bargaining. The files consist of analysis of the economic component of issues raised during bargaining.	No	Yes Wis. Stat. § 19.36(10)	CR + 8 years and destroy confidential.	Event is date of creation.	See HR000102 for Bargaining Unit Master, Case Files Agreement.	
Workforce Management								
HR000044	Agency Requests and Decisions on Changes to Employing Unit Structure	Agency requests and decisions on changes to established employment unit structures within an agency.	No	No	EVT + 2 years and destroy.	Event is date of approval or denial of request.		
HR000081	Agency Level Workforce Plans and Related Action Plans	Agency level workforce plans submitted in accordance with Governor's directive, action and project plans maintained by state agencies relating to workforce planning, and related documents. Action plans detail the steps that will be taken to address issues identified through the workforce planning process. The project plan is an outline of how to complete the process.	No	No	EVT + 10 years and destroy.	Event is date plan is finalized and adopted by agency.		HR000082

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000083	Workforce Planning Guide and Summary of Agency Workforce Plans	Statewide summary report of agency-submitted workforce plans and related planning materials prepared to assist state agencies. Also included is the workforce planning guide.	No	No	EVT + 10 years and transfer to Wisconsin Historical Society.	Event is date report is issued or new guideline is finalized.		
HR000084	Employee Layoff Records	Layoff records may include notice of at-risk status or impending layoff; all union/individual notices; copy of the layoff plan to include organization charts, if appropriate; and any other documents that detail or explain the layoff as it affected the employee. Other documents may include performance and discipline analysis, seniority lists, referral to other positions, and documentation that a reasonable offer was made and either accepted or turned down.	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 7 years and destroy confidential.	Event is date plan is approved, effective date of layoff, or cancellation of plan.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000085	Workforce Reduction Policies and Procedures	Includes policy guidance issued to state agencies concerning implementation of reduction of work hours: layoff or furlough. May include answers to common questions, processes and procedures for implementation of layoff or furlough, specific responses to agency questions, and other informational resources relating to implementation.	No	No	EVT + 7 years and transfer to Wisconsin Historical Society.	Event is date policy or procedure is superseded or obsolete.	Procedures under this RDA have typically gone through a vetting process and are intended to support the agency's policies in a direct manner. This RDA does not necessarily include worker instructions which may be viewed as task-specific directions used to ensure compliance with policies and procedures.	
HR000087	State Agency Layoff and Furlough Plans	Includes the final approved plans and related correspondence prior to final approval.	No	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 7 years and destroy.	Event is date plan is approved, effective date of layoff, or cancellation of plan.	Agency layoff plans are submitted for review and approval. Furlough plans are required by Governor's Executive Order #285 to be submitted and approved.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Employment Relations and Related Records								
HR000102	Bargaining Unit Master Agreements Case File	Records related to contract language and interpretation of collective bargaining agreement language for individuals that bargain with the state. Includes bargaining notes, analysis of union proposals, and materials on development of state positions on collective bargaining agreements.	No	Yes Wis. Stat. § 19.36(10)	EVT + 10 years and transfer to Wisconsin Historical Society.	Event is date signed labor agreement is enacted into law or date of labor agreement implementation, whichever is later.		
HR000103	Significant Collective Bargaining Policy Issues	Contains the first agreement with the major unions and significant union management issues, such as those related to strikes, unfair labor practices, etc. that have continuing reference value. Material may be added from Bargaining Unit Master files.	No	Yes Wis. Stat. § 19.36(10)	PERM	Retention Justification: These records contain historical information utilized to assess how to handle current and future issues.		
HR000104	Agency Collective Bargaining and Collective Bargaining Agreement Administration Case File	Records related to contract language and interpretation of collective bargaining agreement language, usually maintained by an agency Human Resources office.	No	No	EVT + 10 years and transfer to Wisconsin Historical Society.	Event is date signed collective bargaining agreement is enacted into law or date of labor agreement implementation, whichever is later.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000106	Union Member Grievance Arbitration Case Files	Case files used to track grievance arbitrations from receipt through case resolution. Includes grievant name and names of other parties (e.g., state agencies, supervisor, arbitrator, union representative, etc.), case summary, case chronology, decision/resolution and remedy, if any.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	PERM	Retention Justification: There is no statute of limitations for union grievances. The possibility always exists that a union can chose to go forward with a grievance and take it to arbitration.		
HR000107	Signed Collective Bargaining Agreements	Master collective bargaining agreement for each bargaining unit of each biennium. Used as an ongoing reference document.	No	No	PERM	See Retention Justification for HR000106.		
HR000108	Union Member or Group Grievances, Appeals to Arbitration, and Non-Precedential Arbitration Decisions	File includes completed employee contract grievance report form or equivalent and related records.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	EVT + 5 years and destroy confidential.	Event is date grievance is resolved.	If arbitration decision is precedential, records are permanent and must be kept according to HR000109. If grievance is significant and is precedent-setting, records are to be kept according to HR000104.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000109	Arbitration Decisions - Precedential	Arbitration decisions that set precedents for collective bargaining.	Yes	Yes Wis. Stat. § 19.36(10)	PERM	Retention Justification: These records contain historical information utilized to assess how to handle current and future decisions.		
HR000110	Non-Represented Employee Grievances and Appeals	A written complaint requesting relief in an employment matter for which the department has the ability to make the change. Many departments have specified grievance forms. The grievance is to note the subject and contain a clear and concise statement of the grievance by indicating the issue involved, the date the incident took place, and the relief sought.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 5 years and destroy confidential.	Event is date grievance is resolved.	See HR000108 for Union Member Grievances. Significant grievances that set a precedent are to be placed in an agency grievance case file and be kept according to HR000111.	
HR000111	Agency Grievance Case File	Case file may include information about the grievant, contractual language being grieved, relief sought, grievance response, status of grievance, and potential arbitration results.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 5 years and destroy confidential.	Event is date of grievance final disposition or closure.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000112	Employee Discipline Related Records	Includes investigatory related records such as meeting minutes, evidentiary materials, hearing notices, and related correspondence including notice of no finding. Records may include notices to employee of demotion, suspension with or without pay, or termination. When employees, represented and non-represented, consistently fail to meet minimal performance standards or violate department work rules or state law, discipline may be administered.	Yes	Yes Wis. Stat. §§ 19.36(10) and 230.13	EVT + 5 years and destroy confidential.	Event is close of discipline (date discipline was issued or notice to employee of no action taken).	Investigatory documentation and notice of no finding is NOT be included in the employee's official Personnel file. The official notification of discipline letter is to be placed in the employee's official Personnel file.	HR000113
HR000114	Personnel-Related Litigation Case Files	Cases not resolved through arbitration where the state is party to lawsuit.	Yes	Yes Wis. Stat. §§ 19.36(10) and 905.03 May contain attorney-client privilege or attorney-client work product.	EVT + 5 years and destroy confidential.	Event is date case is closed.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000115	Union Management Meetings	Documentation of union and management meetings from the management perspective.	No	Yes Wis. Stat. § 19.36(10)	CR + 5 years and destroy confidential.	Event is date of creation.		
HR000116	Formal Documentation with the Joint Committee on Employment Relations (JCOER)	Meeting requests, notices, collective bargaining contracts, fiscal estimates, compensation plan and amendments, meeting summaries, motions and correspondence.	No	No	PERM	Retention Justification: Needed for historical reference purposes, to reconstruct employees' pay, and as models for future compensation plans.		
Equal Employment Opportunity and Affirmative Action Related Records								
HR000132	Diversity Awards	Nominations and awards presented to honor agencies and programs/initiatives which exhibit best practices in EEO/AA/diversity.	No	No	CR + 5 years and destroy.	Event is date of creation.		
HR000133	Affirmative Action Report for Wisconsin State Government	Report prepared for the Governor, Legislature, and state agency appointing authority detailing the status of state affirmative action program accomplishments derived from state payroll data.	No	No	CR + 10 years and transfer to Wisconsin Historical Society.	Event is date of creation.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000134	State Agency Equal Employment Opportunity/Affirmative Action Plans (EEO/AA) and Veteran Hiring Plans	Affirmative Action and Veteran Hiring plans for each state agency. Required by Wis. Stat. §§ 230.04(9) and 230.42, respectively.	No	No	EVT + 3 years and transfer to Wisconsin Historical Society.	Event is date of plan approval.	Agency efforts to comply with EEO/AA standards contained in the guidelines for the development of their plans are monitored. See HR000135.	
HR000135	Compliance Reviews of State Agency Affirmative Action (AA) Plans	Compliance reviews of agency AA activities. The reviews assess agency mechanisms to achieve the AA-related goals established in the agency AA plans. This may include supporting documents and reports and agency responses to recommendations.	No	Yes Wis. Stat. § 19.36(10)	EVT + 3 years and destroy confidential.	Event is date of final report.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000137	Underutilization Reports	A report prepared and updated by the Division of Personnel Management (DPM) that determines the availability of women and minorities in Wisconsin's relevant labor force. The availability of women and minorities is then compared to Wisconsin's state government's work force to determine which job groups have fewer women or minorities than could reasonably be expected by their availability in the relevant labor force. The report is prepared from US Census data, US Education data, workforce data from the state payroll system, and applicant data from Bureau of Merit Recruitment and Selection.	No	No	CR + 6 years and transfer to Wisconsin Historical Society.	Event is date of creation.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000141	Discrimination and Harassment Case Files	These files contain complaint statements or allegations; correspondence; investigative reports which state the decision made; and appendices and other materials gathered as evidence in discrimination or harassment cases files by the public, employees, and applicants for employment by state agencies.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 5 years and destroy confidential.	Event is date of case closure.	This record series documents that agencies are providing due process under the law in managing allegations of discrimination and harassment. See HR000114 for Personnel-Related Litigation Case File if a lawsuit is filed.	
HR000142	Mediation Files	These files contain mediation requests, evaluation forms, mediation outcome, and related correspondence.	Yes	Yes Wis. Stat. § 19.36(10), 51.30, and 146.82	EVT + 5 years and destroy confidential.	Event is date of final mediation outcome.	Mediation files relating to harassment complaints, discrimination complaints, personnel litigation, retaliation complaints, discipline, or other personnel-related investigation records should be maintained under the relevant RDA.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
Medical Related Records								
HR000150	Employment-Related Medical Case Files	Includes medical exams, test results, communication with health professionals, and occupational health-related records.	Yes	Yes Wis. Stat. § 146.82	EVT + 8 years and destroy confidential.	Event is date of separation from employment in job that requires medical exams or maintenance of medical records.	Due to confidentiality of medical records, do not combine with the official employee Personnel File. Do not use this record series for worker's compensation claims. See RISK0010.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000151	Medical Records involving Employee Exposure to Hazardous Substances	Includes the specifics of the incident and any follow-up actions to address the exposure. The OSHA standard provides for employee access and retention of certain records, when there has been exposure to toxic substances and harmful physical agents. See OSHA standard 29CFR 1910.1020. Employee medical record; employee exposure records; analysis using exposure or medical records; and applicable Material Safety Data Sheets or equivalent materials. Files may include Background data of environmental monitoring (i.e. laboratory reports and sampling reports, collection and analytical methodology (sampling plan) and summary of background data relevant for environmental monitoring).	Yes	Yes Wis. Stat. § 146.82	EVT + 30 years and destroy confidential.	Event is termination of employment.	In cases of exposure, an employee medical record case file would be created, if it does not exist. If a medical file did exist, it would be transferred to this record series and subject to a longer retention period. The exposure incident records are maintained under RISK0049.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000152	Drug and Alcohol Test Records - Training and Collection Processes	These records include the process developed as a result of testing requirements mandated by law or an approved employer policy.	No	No	EVT + 2 years and destroy confidential.	Event is date superseded or obsolete.	For example, process developed in accordance with the Omnibus Transportation Employee Testing Act and the related Federal Department of Transportation regulations.	
HR000153	Drug and Alcohol Test Records - Negative or Canceled Test Results	Records of negative or cancelled controlled substance or alcohol test results that were below Federal Department of Transportation standards.	Yes	Yes Wis. Stat. § 146.82	CR + 1 year and destroy confidential.	Event is date of creation.		
HR000154	Drug and Alcohol Test Records - Positive Test Results	Verified positive drug test results; alcohol test results with a concentration at or above Federal Department of Transportation standards; equipment calibration documentation; documentation of refusal to take a required drug or alcohol test; and Substance Abuse Professional referrals and evaluations.	Yes	Yes Wis. Stat. § 146.82	CR + 5 years and destroy confidential.	Event is date of creation.	Place in existing, or create, employee Medical file. The employee cannot return to duty until specified conditions are met.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000155	Drug and Alcohol Test Records - Previous Employers	Verified positive drug test results; alcohol test results with a concentration at or above Federal Department of Transportation standards collected when legally required to do so; equipment calibration documentation; documentation of refusal to take a required drug or alcohol test; and Substance Abuse Professional referrals and evaluations received from previous employers.	Yes	Yes Wis. Stat. § 146.82	EVT + 3 years and destroy confidential.	Event is date of receipt.	For example, records required to be collected under Federal DOT regulations 49 CFR Part 40, Section 40.25.	
HR000156	Family and Medical Leave Act (FMLA) State Guidelines	State guidelines interpreting FMLA. Used as a resource document for administering FMLA.	No	No	PERM	Retention Justification: Needed for historical reference purposes, to reconstruct FMLA issues, and as models for future changes.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000157	Employee Family and Medical Leave Act (FMLA) Requests and Related Records	Consists of the completed federal or state forms to request Family and Medical Leave and employer responses. May include payroll and employee data, dates of leave taken, record of any dispute and its resolution, medical certification, and fitness for duty certification.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	CR + 3 years and destroy confidential.	Event is date of creation.	All notification letters to employees relating to FMLA records are to be maintained in an employee's Medical file.	
Employee Assistance Program (EAP) Related Records								
HR000162	Employee Assistance Program (EAP) Policy and Standards	This series includes the current executive order with the approved policies and program standards governing the EAP.	No	No	EVT + 5 years and transfer to Wisconsin Historical Society.	Event is date policy or standard is superseded or obsolete.		
HR000163	Employee Assistance Program (EAP) Statistical Reports and Program Accomplishments	The information in this series summarizes program utilization and various other program activities and is used for purposes of program evaluation, policy/procedure development, and the development of future program goals. This series includes statistical reports, agency utilization summaries, and statewide year-end reports and summaries of EAP activities.	No	No	CR + 5 years and transfer to Wisconsin Historical Society.	Event is date of creation.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000166	Employee Assistance Program (EAP) Surveys	Records created when EAP surveys are conducted. This may include individual employee surveys following utilization of EAP services.	Yes	Yes Wis. Stat. § 19.36(10)	EVT and destroy confidential.	Event is completion of survey analysis.	EAP services are provided through a statewide third-party service contract	
HR000167	Wellness Initiative - Statewide Activities	Records may include documents, information, and resources related to wellness initiatives.	No	No	CR + 5 years and destroy.	Event is date of creation.		
HR000168	Agency Wellness Program and Related Activities	Consists of documentation of program activities performed under an agency's wellness program. Program activities may include educational presentations, promotion of wellness, on-site health screenings, health fairs, on-site activity classes such as pilates/yoga, and on-site weight loss programs.	No	No	CR + 5 years and destroy.	Event is date of creation.		
Training Related Records								
HR000181	Training Request Documentation	Documents used to obtain agency approval to attend and/or register for specific classes and documentation that the person attended specific training programs.	Yes	No	EVT + 1 year and destroy confidential.	Event is date of approval or denial of request.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000182	Course Evaluations	Written information from course attendees evaluating the class and the instructors who presented the materials.	Yes	No	EVT + 1 year and destroy confidential.	Event is date evaluation is completed.		
HR000183	Hired Training Vendors	A file of training vendors who have taught or provided training to state of Wisconsin employees.	Yes	No	EVT + 1 year and destroy confidential.	Event is date vendor last provided a class.	See ADM00012 for Training/Course Materials.	
HR000185	Training Attendance and Course Offering Records	Records of employee attendance at training activities, which may include employee name, work unit name, address, telephone, dates of training, name of class attended, and evidence of satisfactory completion of training. Course catalogs include course offerings, dates, fees, registration deadlines, and sample forms on how to register.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 5 years and destroy confidential.	Event is date of training.	Lists of completed training classes may be placed in the employee's official Personnel file, which should transfer with the employee when they transfer within state service.	HR00180

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
General Human Resource (HR) Administration								
HR000190	Official Personnel File	Documents employee personnel actions during employment. Includes files for permanent, project and limited term employees (if applicable), in both the classified and unclassified state service. Documents may include: - Certification Request from which an appointment is made - Evidence of awards received from the State - Formal apprenticeship agreements - Leave of Absence With Pay Due to Injury Request/Authorization - Leave of Absence Without Pay Request/Authorization - Interchange Agreement Notice - Letters of appointment and assignment - Letters of commendation	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	EVT + 8 years and destroy confidential.	Event is termination of state service.	The official employee Personnel file belongs to Division of Personnel Management and, beginning February 2017, is maintained electronically. <i>Note:</i> Payroll and tax-related records are to be kept in a separate payroll-related employee case file per the <u>Payroll Records General Schedule</u>, as this has a shorter retention period.	HR000024 HR000045 HR000192 HR000194

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
		- Letters of discipline including demotion, suspension with or without pay, or termination - Letters of resignation/termination - Letters of expectation related to work activities - Notice of actions affecting employee's pay status - Performance evaluations - Position description (original and any subsequent) - Probationary Service Report (former title) or probationary performance evaluations and letters related to the results of the employee's probationary period(s) or trial period - Notice of Reallocation - Notice of Reclassification - Records of equity, retention, and merit or performance awards - Training records All other material concerning an employee including Outside Employment or Conflict of Interest requests, requests and responses for alternative work schedules, licensure or certification, documents, etc.						

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000191	Volunteer and Unpaid Internship Documentation	Applications, resumes, and other materials related to staffing unpaid volunteer and internship positions.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 2 years and destroy confidential.	Event is date volunteer or intern completes their assignment.		
HR000193	Exit Interview Records	The records include exit interview forms that document and address issues and concerns both negative and positive of employees who are leaving a state agency or transferring to another unit within the organization.	Yes	Yes Wis. Stat. § 19.36(10)	EVT + 3 years and destroy confidential.	Event is date of final interview.		
HR000195	Reasonable Accommodation Requests and Evaluations	To ensure equal employment access for all individuals with disabilities, employees may submit requests for reasonable accommodation to make facilities accessible, adjusting work schedules, acquiring or modifying equipment or restructuring a job through the reassignment of non-essential tasks. Medical documentation may be required. Records may include requests for accommodations, evaluations, response, approval or denials, and related correspondence.	Yes	Yes Wis. Stat. § 146.82	EVT + 8 years and destroy confidential.	Event is date of denial of request or end of accommodation.	Place applicable records in existing, or create, employee Medical file.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000196	Emergency Contact Information for Employees	Information on who to contact in case of an emergency at the workplace.	Yes	Yes Wis. Stat. § 19.36(10)	EVT and destroy confidential.	Event is date superseded.		
HR000199	Letters of Recommendation or Endorsement	Free format letters or pre-printed forms recommending or endorsing an applicant for a position or admittance to a school program.	Yes	Yes Wis. Stat. §§ 19.36(10) and 103.13(6)	CR + 6 months and destroy confidential.	Event is date of creation.		
HR000200	Agreements to Provide Work Opportunities for Supported or Monitored Employees	Agreements to provide inmates, developmentally disabled individuals, people on public assistance or other groups with a work site.	Yes	No	EVT + 1 year and destroy confidential.	Event is termination of program or renewal.		
HR000201	Employee Interchange Agreements	Approved agreement for the temporary interchange of an employee for up to two years under the civil service system.	Yes	No	EVT + 2 years and destroy confidential.	Event is end of the agreement.	Letter transferring employee via an interchange is to be placed in the employee's official Personnel file.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000202	Personnel History Roster	A complete employment record generated from payroll data that includes employee name, social security number (SS#), dept. 2nd level, class title, pay range and schedule, effective date, position type, base salary, and transaction type.	Yes	Yes Wis. Stat. § 19.36(10) 5 U.S.C. § 552a	PERM	Retention Justification: Wis. Stat. § 230.04(12)	Formerly called "history fiche." Prior to 1970, a paper-based index card was maintained for each employee. This is a cumulative report including information on employees no longer on the payroll system.	
HR000204	Implemented Suggestions and State Employee Suggestion Board Cash Awards	A case file is created for each suggestion to be submitted to the State Employee Suggestion Board that was evaluated by agency personnel as having merit and a determination that the suggestion was implemented. Cash awards may be granted following review by the State Employee Suggestion Board.	Yes	No	CR + 4 years and destroy confidential.	Event is date of creation.	Award letter or certificate may be placed in the employee's official Personnel file. Fiscal records are handled per the Fiscal and Accounting General Records Schedule for the agency that makes the awards.	

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
HR000205	Employee Suggestion Program Submissions & Responses	Case files established for each suggestion, which includes the suggestion, evaluation of the suggestion, and a response.	Yes	No	EVT + 2 years and destroy confidential.	Event is date of response.		

Closed Series

A closed series contains records that are no longer created, nor are they expected to be in the future.

RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
HR000019	Annual Summary Report to OSER on Hires	CR + 5 years and destroy confidential.	Publication
HR000063	Hours and Dollars Reports – Monthly - OSER only	CR + 4 years and destroy confidential.	No longer used
HR000080	Workforce Planning and Fact Book – OSER only	PERM	Publication
HR000105	Local Union Agreements	EVT + 5 years and destroy confidential.	No longer created
HR000130	Council on Affirmative Action Annual Report- OSER Only	CR + 10 years and transfer to WHS.	Publication
HR000136	Federal EEOC-4 (Equal Opportunity Office) Report for the State of Wisconsin – OSER only	CR + 6 years and destroy.	Publication
HR000138	Veterans Employment Report – OSER only	CR + 3 years and transfer to WHS.	Publication
HR000139	State Employment Options (W-2) Annual Report	CR + 6 years and transfer to WHS.	Publication
HR000140	TOPjobs Summer Affirmative Action Internship Program Annual Report – OSER only	CR + 3 years and transfer to WHS.	Publication
HR000160	Employee Assistance Coordinator(s) Case Files	EVT + 5 years and destroy confidential.	No longer used

Closed Series A closed series contains records that are no longer created, nor are they expected to be in the future.			
RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
HR000161	Denied Application Files for EAP Coordinator Position	EVT + 5 years and destroy confidential.	No longer used
HR000164	EAP Contact Report Form	EVT and destroy.	No longer used
HR000165	EAP Case Files	EVT + 1 year and destroy confidential.	No longer used
HR000197	Seniority Lists	EVT and destroy confidential.	No longer used

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments
ADM00012	Training/Course Materials	Materials prepared and used by staff to provide information targeted to internal and external audiences.	
ADM00023	Internal Policies and Procedures	Established departmental policies and procedures.	
ADM00025	Boards, Councils, or Commissions	Records associated with boards, councils, commissions established by legislation or Governor's Executive Order.	
ADM00029	Memorandums of Understanding (MOU) & Service Level Agreements (SLA)	A MOU or SLA is used for a variety of purposes to define agreements between state agencies and in some cases even to define agreements between a large state agency's separate divisions or bureaus.	
RISK010	Worker's Compensation Claims Case Files	Worker's compensation claims filed by state and UW System employees.	

Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
3-25-2019	HR000001	Policies and Procedures Relating to State HR Operations	Supersede with ADM00023
3-25-2019	HR000012	Job Announcements	Supersede with HR000013
3-25-2019	HR000014	Register/Certification Folder	Supersede with HR000013
3-25-2019	HR000016	Interview Documentation	Supersede with HR000013
3-25-2019	HR000024	Appointment Letters	Supersede with HR000190
3-25-2019	HR000045	Position Description and Related Forms and OSER Approval, where appropriate	Supersede with HR000190
3-25-2019	HR000082	Agency Action and Project Plans Related to Workforce Planning	Supersede with HR000081
3-25-2019	HR000086	State Agency Policies and Procedures for Implementing Layoff or Furlough	Supersede with ADM00023
3-25-2019	HR000100	Labor Management Cooperation Committee Related Records	Supersede with ADM00025
3-25-2019	HR000101	OSER Materials relating to Labor Management Cooperation - OSER Only	Supersede with ADM00025
3-25-2019	HR000113	Employee Discipline Records – Notice to Employee	Superseded with HR000112
3-25-2019	HR000131	Council on Affirmative Action Meeting Minutes - OSER Only	Supersede with ADM00025

Revision History

A listing of changes to this GRS.

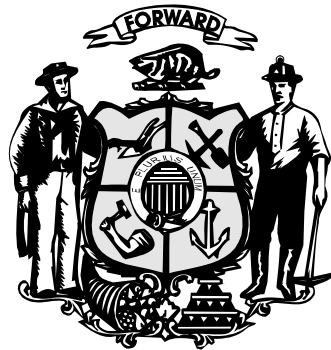
Revision Date	RDA Number	Record Series Title	Revision Made
3-25-2019	HR000180	Catalog of State Offered Training Courses - OSER only	Supersede with HR000185
3-25-2019	HR000184	Course Materials for Basic Supervisory Training	Supersede with ADM00012
3-25-2019	HR000192	Employee Performance Evaluations	Supersede with HR000190
3-25-2019	HR000194	Alternative Work Schedule Records	Supersede with HR000190
3-25-2019	HR000198	Employee Handbook Including Agency Work Rules	Supersede with ADM00023
3-25-2019	HR000203	State Employee Suggestion Board Meeting Minutes	Supersede with ADM00025
11-21-2022	HR000142	Mediation Files	New
11-21-2022	HR000185	Training Attendance and Course Offering Records	Amended

General Records Schedule

Payroll and Benefits and Related Records

Approved by the Public Records Board:

08/30/2021



Expiration: 08/30/2031

For use by all units of Wisconsin Government at the State, County, and Municipal level

I. Scope

This schedule governs the records retention obligations of state agencies pursuant to [Wis. Stat. § 16.61](#), and applies to “public records” as defined in [Wis. Stat. § 16.61\(2\)\(b\)](#). These “public records” are referred to as “records” in this schedule.

This schedule covers records which most state agencies, including the University of Wisconsin System Administration, the University of Wisconsin Institutions, all Wisconsin counties, municipalities and other units of local government create and use to administer payroll and benefits related records. The schedule is applicable to payroll and benefits records regardless of format or media.

This general schedule may *not* include records which are unique to the mission of a single government unit. Records that are unique to the mission of a specific government unit require a separate Records Disposition Authorization (RDA). The department or institution is responsible for creating a RDA that must be submitted to, and approved by, the [Public Records Board \(PRB\)](#).

See the [Introduction to General Records Schedules](#) for additional information about how to use this schedule. In particular please review the restrictions on conditions that might preclude the authorized destruction of documents in the normal course of business including open records requests, ongoing legal holds, or audits currently underway or known to be planned.

This schedule goes into effect upon final approval by the Public Records Board.

II. Records Format

Records covered in this schedule may be in paper, electronic, or other formats. Electronic format examples include those created or transmitted via e-mail, data contained in database systems, and tapes/cartridges. To safeguard the information contained in records maintained *exclusively* in electronic format, agencies must meet the standards and requirements for the management of electronic records outlined in [Wis. Admin. Code ch. Admin 12](#).

As of October 1, 2015, most state agencies are using STAR (PeopleSoft) as the infrastructure for finance, budget, procurement, business intelligence, and human resource functions.

III. Personally Identifiable Information

Wisconsin law requires authorities to specifically identify certain record series within a general records schedule that contain Personally Identifiable Information (PII). [Wisconsin Stat. § 19.62\(5\)](#) defines PII broadly as “information that can be associated with a particular individual through one or more identifiers or other information or circumstances.” Despite this broad definition, [Wis. Stat. § 16.61\(3\)\(u\)\(2\)](#), requires that record series within a schedule containing the following types of PII need not be identified as such: a) the results of certain computer matching programs; b) mailing lists; c) telephone or e-mail directories; d) record series pertaining exclusively to agency employees; and e) record series that contains PII incidental to the primary purpose for which the records series was created, and f) those relating to state agency procurement or budgeting. If in doubt as to whether a specific record series contains PII, check with your agency legal counsel.

IV. Confidentiality of Records

Most records are not confidential and are open to public disclosure, however, there are exceptions. This GRS will identify any record series that may contain information required by law to be kept confidential or specifically required to be protected from public access, identifying the state or federal statute, administrative rule, or other legal authority that so requires. If in doubt as to whether or not a specific record, or content in that record, is confidential, check with your agency legal counsel. A record series should be identified as confidential even if not all records in the series contain confidential information and not all parts of records covered by the series are confidential.

V. Superseded Record Series

“Superseded” means that a new record series or RDA number has been used to cover records that were previously identified differently. The last column in the following GRS table titled “Previous RDA Number (if applicable)” provides a cross walk between new and any superseded RDA numbers. When revising a GRS, an attempt is made to retain the previous RDA number, providing the underlying records remain the same.

VI. Related Records

The “Related Records Series” section provides information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records. See the “Related Records Series” section included in this document.

VII. Closed Record Series

When revising a GRS it is common for some previously included record series to be closed. The “Closed Series” section lists series containing records that are no longer created, nor are they expected to be in the future. See the “Closed Series” section included in this document.

VIII. Revision History

See the “Revision History” section for a listing of changes to this GRS.

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00004	Payroll Adjustments	Adjustments made to the payroll and supporting documentation. May include, but not limited to, retroactive adjustments to hours worked, lump-sum pay adjustments, benefit adjustments, and gross salary adjustments.	Yes	No	EVT+5 years and destroy confidential.	Event is last date of pay period.		PAY00003
PAY00005	Leave Accounting Records	Records used to process transactions for current leave usage, sabbatical and other long-term leave and includes the ending balance for the pay period.	Yes	Yes Wis. Stat. § 146.82	EVT+15 years and destroy confidential.	Event is last date of pay period.		PAY00006 PAY00007
PAY00008	Paycheck Detail Records	Records are final payroll results of the payroll processing functions for each employee. May include, but not limited to, calculations to arrive at gross and net check amounts.	Yes	Yes Wis. Stat. §§ 19.36(10), 19.36(13), and 40.07	EVT+15 years and destroy confidential.	Event is last date of pay period.	See HR00020 2 for Personnel History Roster records.	
PAY00010	Medicare Request Response	Case files developed to establish the government's right to recovery and/or impose other sanctions or corrective actions. Most of these involve pursuing recovery that contractors were unsuccessful with or clarifying Medicare policy. There may also be general correspondence reiterating Medicare policies.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	EVT+10 years and destroy confidential.	Event is date case closed or date of final action.		
PAY00011	Payroll Registers	Listings showing gross and net pay, as well as deductions for employees. Also includes payroll voucher signature page.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+4 years and destroy confidential.	Event is last date of pay period.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00012	Payroll and Benefits Reports	Source documents and output reports. May include, but not limited to, leave request and associated approval or denial, overtime documentation, Limited Term Employee (LTE) tracking, fringe benefit tracking and reports, Wisconsin Retirement System (WRS) remittance and lookback, and unemployment compensation gross earnings and taxable wage report.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+5 years and destroy confidential.	Event is date report is generated.		PAY00013 PAY00014
PAY00015	Levy and Garnishment Records	Employee wage actions for state or federal court ordered wage assignments or earning garnishments, federal IRS levies and Wis. Dept. of Revenue liens.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+3 years and destroy confidential.	Event is date levy or garnishment is terminated.		
PAY00016	Master Pay Period Record	Detailed histories of payroll and leave transactions. Records capture payroll and leave data. May include, but not limited to, timesheet, or equivalent, information, benefits statement, wage and tax statement (W2) documents.	Yes	Yes Wis. Stat. § 19.36(10)	EVT+15 years and destroy confidential.	Event is end of calendar year.		
PAY00019	Payroll Administrative Reports	Reports generated to administer the payroll system. May include, but not limited to, ERA deduction totals and deferred compensation information.	Yes	No	EVT+2 years and destroy confidential.	Event is date report is generated.		

RDA Number	Record Series Title	Series Description	PII (See III. above)	Confidential (See IV. above)	Minimum Retention and Disposition	Event Description	Examples/ Notes	Previous RDA Number (if applicable)
PAY00020	Financial Institution Accounting Records	Reports and correspondence related to transfers of payroll funds to financial institutions. Documents issues and concerns related to transfers of funds to banks for payroll, reports that total deduction totals and related records. May include, but not limited to, electronic deposit correspondence and ACH cancellation notices.	Yes	Yes Wis. Stat. §§ 19.36(10) and 19.36(13)	FIS+4 years and destroy confidential.	Event is end of fiscal year.		
PAY00021	Employee Payroll and Benefit Records	Documents maintained throughout the employee's term of employment such as withholding agreements and voluntary insurance records. May include, but not limited to, federal and state withholding, earned income credit, and ERA records.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+8 years and destroy confidential.	Event is date of termination of state service.		PAY00022
PAY00025	Unemployment Compensation Records	Requests and action associated with staff requesting unemployment compensation. May include, but not limited to, requests to employer for wage and separation information, notice of determination or redetermination, check stubs, and earnings history report and supporting documentation.	Yes	Yes Wis. Stat. §§ 19.36(10) and 40.07	EVT+5 years and destroy confidential.	Event is date of receipt or response.		
PAY00027	Employee Leave and Overtime Requests	Employee leave and overtime requests. May include, but not limited to, initial request, approval, denial, or change and related correspondence.	Yes	Yes Wis. Stat. §§ 19.36(10) and 146.82	EVT+5 years and destroy confidential.	Event is date of last correspondence related to leave or overtime request.		

Closed Series A closed series contains records that are no longer created, nor are they expected to be in the future.			
RDA Number	Record Series Title	Minimum Retention and Disposition	Rationale
PAY00001	TACS Transaction Data	CR+1 year and destroy confidential	Closed.
PAY00002	Personnel (WISPER) Transaction Data	CR+45 days and destroy confidential	Closed.
PAY00009	Time and Leave Entry Systems	CR+5 years and destroy	Closed.
PAY0016A	Payroll / Leave History Reports – Agencies	CR+10 years and destroy	Closed.
PAY00017	Payroll File Maintenance and Dumps	EVT and destroy	Closed.
PAY00024	Summary Reports of Benefits Programs – Agency Copies	CR+7 years and destroy	Closed.

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments
ADM00001	Routine Activity and Production Reports Created by Individuals or Work Units	Occasional and/or periodic reports by individuals, offices or teams that document the business of the agency. Note: Reports at the division level must be retained under a program-specific RDA.	
ADM0001A	Activity (Status) Reports Received from Bureaus within the Division and Division Status Reports Prepared for the Office of the Secretary	Occasional and/or periodic reports that document and report on the business functions of the division and its supporting bureaus.	
ADM00023	Internal Policies and Procedures	Established departmental policies and procedures. Note: May also be called Administrative Practices or Directives or Executive Directives. External policies/regulations/manuals, etc., must be retained under a program-specific RDA.	
FIS00026	Tax Records	Records or reports filed with the federal Internal Revenue Service, Social Security Administration or State Department of Revenue, or other state agency related to administration of tax collection. Also includes records received for collection of taxpayer identification.	

Related Records Series

Information on other record series in approved GRSs which may relate to the broader functional area of this GRS. These record series are listed to facilitate a more complete understanding of all the record series within the broad scope of this function of government. It may not however contain a complete listing of all records series used within your agency for these types of business records.

RDA Number	Record Series Title	Description	Notes/Comments
HR000157	Employee Family and Medical Leave Act (FMLA) Requests and Related Records	Consists of the completed federal or state forms to request Family and Medical Leave and employer responses. May include payroll and employee data, dates of leave taken, record of any dispute and its resolution, medical certification, and fitness for duty certification.	
HR000202	Personnel History Roster	A complete employment record generated from payroll data that includes employee name, social security number (SS#), dept. 2nd level, class title, pay range and schedule, effective date, position type, base salary, and transaction type.	

Revision History

A listing of changes to this GRS.

Revision Date	RDA Number	Record Series Title	Revision Made
	PAY00013	TACS Validation and File Maintenance Reports	Superseded by PAY00012 and HR000157.
	PAY00018	Central Payroll Routine Reports	Superseded by ADM00001 and ADM0001A.
	PAY00023	Tax Reports	Superseded by FIS00026.
	PAY00026	Procedures Relating to State Payroll Operations	Superseded by ADM00023.



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

Jeff Gorman, Public Services
Director

AGENDA ITEM # 5.f

Consider increase in developer street tree fee

BACKGROUND

The Village charges a fee for new street trees when they enter into a development agreement with a developer. The Village uses these funds set aside in the Terrace Tree Fund to acquire and plant street trees. It is the role of the PRF Commission to periodically review these fees. Our current fee of \$300/tree has been in place for several years. Due to increased tree and labor costs, I am proposing a new fee of \$407/tree.

The Parks, Recreation and Forestry Commission discussed increasing the fee higher to allow for future cost increases, but development fees such as this need to reflect the actual cost of the service. The Committee recommend approval of the fee increase and will review the fee more frequently in future years.

RECOMMENDATION

I am recommending a new fee of \$407/tree be proposed to the Village Board for approval.

ATTACHMENTS

1. street tree fee proposal 10.2023

**DEVELOPER FEES
STREET TREE PLANTING
FEE INCREASE PROPOSAL
OCTOBER 2023**

	<u>CURRENT FEE</u>	<u>PROPOSED FEE</u>
Average tree cost including delivery	\$184	\$245
Administrative Cost (10%)	\$18	\$25
Planting Cost (wages+benefits)	<u>\$98</u>	<u>\$137</u>
TOTAL	\$300	\$407



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY**AGENDA ITEM # 6.a**

Legislative update from State Senator Hesselbein and Representative Bare

BACKGROUND**RECOMMENDATION****ATTACHMENTS**

None



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 6.b

Consideration of Creation and Funding of Child Care Registration Grant Program

BACKGROUND

The Village, School District and Chamber of Commerce have formed a group called the Community Coalition to meet and identify joint projects that are mutually beneficial to all three of the coalition members and the Mount Horeb Community as a whole. One item that has been identified in the workforce area is the shortage of daycare providers. With the current competitive environment of the labor market, addressing the child care shortage is an important area where we can help make our businesses more competitive for much needed workers.

To fill this gap in child care, the Coalition identified a potential assistance program to encourage persons to become licensed in-home day care providers. The proposed program would reimburse individuals that go through the process to become certified as in-home daycare providers the \$500 fee for the program. The request is to provide up to \$6,000 which would fund 12 new in-home daycare facilities. The Community Development Authority saw a presentation on the program and are recommending approval. In order to receive reimbursement, the applicant would need to provide proof of their certification, which is essentially the last step before opening an in-home daycare.

RECOMMENDATION

ATTACHMENTS

1. Mount Horeb Child Care Initiative Proposal - Village Board



MOUNT HOREB COMMUNITY COALITION



The Mount Horeb Area School District, the Mount Horeb Area Chamber of Commerce, and the Village of Mount Horeb form a Community Coalition through which we will work to elevate Mount Horeb as a great place to live, to work, and to start or grow a business. We will do this by providing a quality education to our future workforce and developing our current workforce; by supporting our local businesses with information and exposure; and by attracting and retaining local businesses.



BACKGROUND

Mount Horeb is facing a severe lack of child care providers, particularly in the birth-to-2 year-old age group. We currently have 12 regulated child care providers in the Village of Mount Horeb, including in-home child care providers and group child care centers. These 12 providers, when operating at full capacity, provide 545 child care slots.

We estimate our current waiting list to be about 120 from birth to school-age. 50 of those are under 2 years old. In order to bring the waitlist down to a manageable level, the Village needs roughly 12 additional in-home providers who would be able to serve up to 8 children at a time.

The lack of available child care impacts the community in a number of ways. Prospective residents who would like to move into the community may choose not to do so if they cannot find child care. This impacts our school district enrollment and it prevents quality workers from bringing their talents into our community. Businesses may struggle to attract and retain quality talent and fill workforce needs if child care is not readily available. New businesses may look elsewhere if child care is not accessible for their workforce. To do nothing to mitigate this crisis would do the community a great disservice.



OBJECTIVE

The Mount Horeb Child Care Initiative is a branded initiative whose aim is to facilitate the growth of regulated in-home child care providers within the Village of Mount Horeb. It provides resources and removes barriers so that residents interested in starting a regulated child care business would have the guidance and support to do so.

The goal of the program is to facilitate the opening of 12 regulated (certified or licensed) in-home providers in Mount Horeb over the course of the next 5 years. This would greatly reduce our bottleneck, bring down waitlists, and it would provide opportunities for our residents and

much needed resources for our businesses. Moreover, it would position Mount Horeb at a strategic advantage when recruiting new businesses and enticing new residents.



THE MOUNT HOREB CHILD CARE INITIATIVE

PHASE 1 – Community Information Sessions

The Mount Horeb Child Care Initiative will offer four free information sessions annually, which are open to the public and are combination of in-person and online. The sessions are led by a certification specialist and pre-licensing technical consultant from 4-C, Community Coordinated Child Care, which is the pre-licensing organization for our area. This speaker provides an overview of the different forms of regulated child care, they walk through the steps required to open a regulated child care business, and they provide next steps for learning more and starting the process.

There is no cost associated to these info sessions. The Mount Horeb Area Chamber of Commerce has committed to coordinating these sessions and marketing them to the community through the ways they typically reach audiences, including e-blasts, new releases, social media marketing, hanging posters around town, and leveraging our community champions, such as the Mount Horeb Public Library, the Mount Horeb Area School District, and existing child care providers.

PHASE 2 –Certification Reimbursement Grant

When a resident of Mount Horeb decides to pursue becoming a regulated child care provider, they will have to complete classes to become certified. The cost for these classes equals about \$500.

Our proposal is that the Village of Mount Horeb make available a \$500 reimbursement grant for residents who complete these classes. We would recommend that the reimbursement be disbursed after the certificate of completion has been received. In terms of how this takes place, we suggest two options for the village to consider:

1. When certification is complete, 4-C would send a letter to the village staff, and village staff would then send the reimbursement check directly to the applicant. (This option is more streamlined and adds very little work to the village staff.)
2. There would be an application that the applicant would complete and submit to village staff, along with their certificate and a contract with at least one family to show that they have immediate and concrete plans to start providing care in Mount Horeb. Either staff, or perhaps the CDA, would approve the grant before reimbursement. (This option provides a little more oversight and assurance that the applicant will use the certification once complete, but it adds some additional staff time.)

The Village Board and staff would determine the final details of how an applicant would apply for the grant and when funds are disbursed.



REQUEST BREAKDOWN

The Community Coalition respectfully requests the Village Board create an In-Home Child Care Start-Up Grant program, as part of the Mount Horeb Child Care Initiative:

- \$500 per participant, disbursed after completion of certification/licensing
- \$6,000 total grant fund, to achieve the goal of 12 new in-home providers over 5 years

This program could cease after the goal is met, or it could continue into perpetuity to meet the continued needs of our growing community, as determined by the Village Board.



REPORTING

Each year, the Community Coalition will report on the number of in-home providers that successfully received the grant. They will also report on what age groups are being served through these new providers, and provide an update on waiting lists at all Mount Horeb providers so that the village can see what impact this program has made on this issue.



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 6.c

Presentation of 2024 Operating Budget and 5-year Capital Improvement Plan

BACKGROUND

Administrator Owen will present highlights of the 2024 budget and answer questions from the Board.

RECOMMENDATION

ATTACHMENTS

1. 2024 Budget Packet
2. _2024 Budget Binder-Final Draft

Village of Mount Horeb



2024 Operating Budget and 2024-2028 Capital Improvement Plan

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Village Administrator Budget Message

I think every year I say that this budget was the most challenging one we have ever prepared, and 2024 was no different. While inflation has slowed from last year, we are still dealing with inflated prices and gaps in the supply chain for equipment and supplies that provide an extra hurdle for our departments to operate. Another common theme in my budget message is that we are fortunate to have a dedicated workforce that is well suited to take on these challenges and adapt operations to overcome them.

The budget development process began in June with Department Heads meeting with their respective Committees to review the Department's funding priorities for the upcoming year. Department Heads then met with the Village Administrator and Finance Director to discuss their budget recommendations so staff can continue to provide the same high level of service to our residents, businesses, and visitors. In October, each department head met with the Finance & Personnel Committee to review their initial budget requests and capital improvement plans.

The Finance & Personnel Committee met twice in October to formulate a budget that protects the long-term interests of all Village taxpayers to keep tax rates low, maintain our high-quality service levels, maintain healthy fund balances, accomplish Village set goals, and manage our general obligation debt over the next five years.

By looking at the long-term financial effects of today's budgeting decisions, Board Members are able to analyze whether their budget decisions align with the long-term vision and goals of the Village. Members of the Finance & Personnel Committee and the Village Board accomplish this objective through the use of various budget-related methodologies that show revenues and expenditures five years into the future. By analyzing needs over the next five years and comparing them with realistic revenue expectations, we are able to determine if the decisions we make in 2024 are sustainable.

With our reassessment in 2023 we saw total assessed value for the Village raise to \$1,099,480,800; an increase of \$226,075,980 (25.88%) over 2022. The allowable levy increase for the 2024 Budget is tied to net new construction; for 2023 which is 0.98%, excluding debt levy.

The State's Expenditure Restraint Program (ERP) rewards municipalities under a specified rate of increase. The Village's 2023 budget qualified us to receive the ERP payment in 2024. The formula for Expenditure Restraint Payment is 60% of the net new construction plus Consumer Price Index-U (CPI) Midwest August. The net new construction portion of the formula is capped at 2%. Additionally, this year we are able to add the State's new supplemental shared revenue from this formula. The final CPI numbers for the 2024 budget to be eligible for the 2025 payment, is 6%, plus the \$204,111 supplemental aid. The proposed budget meets the requirements to again qualify us for the ERP.

For Health insurance, we participate in the State of Wisconsin local government program in which employers pay a percentage of the lowest cost plan in our area. For the second straight year GHC was the lowest cost option for our area; the Village portion of health insurance premiums increased 15%.

The Village is fortunate to have a good group of employees overall including many long-term dedicated employees. With record inflation our budget tried to balance cost of living increases with all employees and merit pay increases for high performing employees. The baseline increase for employees is 5% with merit pay to a few positions to catch them up with their pay scale and exterior comparables.

This document explains the uses for numerous Village funds and provides the highlights for each fund. The overall levy increase for 2024 is 2.48%. The budgeted change in the mil rate for 2024 for the Village is projected to decrease by 18.59%, following an 11% decrease in 2023. The budget methodology for predicting future changes in the levy and assessed value uses an annual 2.00% increase due to new construction, if this stays true the mill rate decrease should lessen and flatten out in 2025-2028.

The Finance and Personnel Committee met on October 18th and recommend approval of the 2024 Operating Budget and 2024-2028 Capital Improvement Plan (CIP). The Village Board will receive a presentation on the 2024 budget at the November 1st meeting and set a public hearing for the 2024 Budget and the 2024 – 2028 CIP for a special meeting on November 15, 2023 at 6:00 pm. Public comments on the budget are welcome at the public hearing and anyone with questions or comments are encouraged to contact the Village Administrator prior to the public hearing. You can reach the Village Administrator at 437-9409 or nic.owen@mounthorebwi.info. Following the November public hearing, the Board will vote to approve the 2024 Budget and the 2024 - 2028 CIP.

Elected Officials

VILLAGE PRESIDENT: Ryan Czyzewski

VILLAGE TRUSTEES: Ben Jones
Brett Halverson
Cathy Scott
Marc Shellpfeffer
Nate Gauger
Tim White

MUNICIPAL JUDGE: Jody Morey

YOUTH IN GOVERNMENT
STUDENTS: Ethan Fendrick
Siobahn Mertz

Village Officials

Administrator: Nicholas Owen ----- 608-437-9409
Assessor: Accurate Appraisal ----- 1-800-770-3927
Attorney: Stafford Rosenbaum Law Office ----- 608-259-2618
Building Inspector: General Engineering ----- 608-437-7748
Chief of Police: Doug Vierck ----- 608-437-1252
Clerk: Alyssa Gaffney ----- 608-437-9404
Court Clerk: Jean Culberson ----- 608-437-7748
Economic Development Director: Kristen Fish-Peterson ----- 715-581-1452
Electric Superintendent: Jordan Schmitz ----- 608-437-3300
Engineer: Rob Wright ----- 608-833-7373
Finance Director: Denise Schwenn ----- 608-437-9406
Governance Coordinator/Deputy Treasurer: Niki Erickson ----- 608-437-9408
Fire Chief: Jenny Minter ----- 608-437-5571
Library Director: Jessica Gretzinger ----- 608-437-9378
Outreach Director: Lynn Forshaug ----- 608-437-9441
Public Broadcasting Coordinator: Diane Stojanovich ----- 608-437-6884 ext 2113
Public Services Director: Jeff Gorman ----- 608-437-3351
Recreation Director: Jill Dudley ----- 608-437-9451
Water Superintendent: Josh Hyndman ----- 608-437-9431
Wastewater Superintendent: John Klein ----- 608-437-3101

Village Funds Definitions, Highlights, and Balances

General Fund: The General Fund includes the operating budget for most Village departments. At the end of each fiscal year, balances in the fund become part of the General Fund Balance. Village policy requires any general fund balance at the end of the fiscal year that is budgeted at more than 25% of the next year's budgeted expenditures, to transfer to the capital projects fund. This money is then used to either offset existing loan payment needs or to help pay cash for future capital projects.

Budget highlights for this fund include:

- The levy allocated to the general fund is up 1% from 2023.
- For the first time in over 20 years the State of Wisconsin is increasing their Shared Revenue provided to municipalities. The increased shared revenue, called supplemental aid, comes from guarantying a percentage of the state sales tax will be provided as additional aid to municipalities. Our supplemental aid for 2024 will be \$204,111. This amount must go towards specific purposes including public safety, public works, courts or emergency management.
- State transportation aid payment is up \$67,004 over 2023 (12%). State transportation aid is a payment based on our prior years' investment in street repairs.
- Total revenues for the GF are up \$738,913.
- The fire protection budget saw a substantial increase due to the need for additional paid staff. This increase was made possible due to the new supplemental aid. Additionally, the fire district will be requesting payment of the state fire insurance payment from all municipalities. This line item will increase by \$157,212 or 22%.
- The Police Department budget includes funds for a new officer position. When Chief Vierck started with the Village, he prepared a 5-year plan. That plan included an additional officer in 2024 to help with shift coverage and to allow for a larger pool of officers to grow into supervisor positions. This new position helps Chief Vierck achieve that goal.
- The budgeted increase in GF expenditures for the 2024 budget is 13.39%. We are budgeting to draw down fund reserves by approximately \$292,672. We have budgeted similar drawdowns in the past but have come out about even as historically our departments are conservative so we come in under expenditures.

Park Development Fund: The Village created the "Parkland" Development Fund when the Village implemented a fee to developers who create residential lots. The fee is used to offset the increased demand on park services from the increase in residents. There is an impact fee per each house constructed. The fee is collected prior to issuing a building permit.

Annually we budget \$13,000 for park equipment and improvements. For 2024 we budgeted \$28,000 for additional playground projects. With the continued residential growth, the Fund balance is projected to remain stable around \$200,000.

Terrace Tree Fund: The Village requires developers to contribute to the Terrace Tree Fund for the planting of one tree every 50 feet in new subdivisions. State law permits developers to plant these trees themselves; however, given the quantity discount prices that the Village receives, it is likely developers will continue to contribute to this fund. 2024 will be the final year for increased expenditures for replacement of the ash trees that will be removed during this period. Staff is proposing an increase in the fees charged that fund this program due to rising tree costs.

Swimming Pool: For 2024 we are proposing maintaining the levy at \$30.700. The levy is projected to increase in 2025 then remain flat through 2028. The Parks Committee annually reviews the financials for the pool to determine if changes are needed in the fee structure.

Cable TV Fund: The Cable TV Budget is funded entirely by cable franchise fees. Staff will monitor revenues for this fund going forward to account for any reduction in cable tv franchise fees.

SW Dane (Outreach/Nutrition) Fund: The Village collaborates with several neighboring communities to offer area seniors a place for nutritional assistance, meals, and other important services.

The Village will levy \$48,953 in 2024 to fund operations; an increase of \$1,610 (3%) over 2023. Revenues from other contributing municipalities and Dane county are also expected to increase a similar amount.

Library Fund: The Village Board authorizes a tax levy for the library every year and then the Library Board has authority to determine how the money is spent. The Village levy for the Library will increase by 1.1% for 2024. Library receives funding from several sources including surrounding counties whose residents utilize our library. Total Library revenues for 2023 are budgeted to increase by 3%.

The budgeted starting fund balance is projected to decrease by \$25,000 to \$211,549 to help offset salary increases.

Employee Retirement Insurance Fund: The Village set up this fund several years ago to cover costs of benefits for qualified employees. The benefit allows a portion of accumulated sick time to convert to cash upon retirement for use specifically to cover

health premium costs. After a review of our existing benefits and a survey of desired benefits by our employees, we are again extending this benefit to all employees.

This fund is budgeted to remain 100% funded levying \$40,000 in 2024. The levy will increase \$10,000 in 2025 and \$5,000 each year thereafter through 2028 to cover Village employee sick leave actuarial costs (including Library and Outreach departments).

Tourism Promotion Fund: This fund was established in 2017 for the revenue and expenditures from the room tax. We are budgeting \$70,000 in revenue in 2024, a \$5,000 reduction from previous years to reflect recent revenues. The Chamber of Commerce is the Village's designated room tax entity and receives 88% of the room tax funds which are used to promote the Village and generate more overnight stays. The Village keeps the remaining amount to cover administrative costs.

Revolving Loan Fund: The Village established this fund in 2010 to help promote economic development in the Village. The Village approved a \$200,000 loan made to Floss Please LLC for the new Mount Horeb Dental for their new facility and has approved a \$75,000 loan to the Driftless Social for their renovation of the former Schuberts as a supper club.

General Debt Service Fund: This fund accounts for the debt payments due on Village loans. The debt service levy will increase by \$100,000 in 2024 to \$1,700,000. The debt levy will increase again in 2025 then level off through 2028.

Debt Types:

- General Obligation Debt – The defining feature of general obligation debt is the source that secures its repayment - an ad valorem tax levied on all taxable property within the limits of the municipality at the time the general obligation is issued. Chapter 67 of the Wisconsin statutes governs the issuance of various obligations generally known as general obligation bonds or notes.
- Revenue Debt – Revenue bonds and notes are payable from the revenues derived from the operation of the water, electric, or sewer utilities. These bonds are not secured by the full faith and credit of the taxing ability of the municipality and as such, they are generally considered a slightly higher risk to investors.

The Village, like all municipalities in the State of Wisconsin, is required to borrow no more than 5% of its equalized assessed value within the community. This limit applies only to general obligation debt. The estimated 2023 equalized value is \$1,191,379,739. This means that the Village can legally borrow \$60,164,677.

The Village will be at 30.87% of its debt limit in 2024, down from 32.60% in 2023. The debt limit will further decrease each year, to 17.35% of its debt limit in 2027.

TID Debt Service Fund: This fund accounts for debt issued for TID 3 and 5. Tax increment revenues pay for the majority of the payments due from the TID-related loans. A property tax levy makes up the difference between the loan payment and the available increment created within both of the TIDs.

The Village is required to maintain a certain fund balance each year to account for costs associated with prior payments for the TID #3 amendment fund. The balance in this fund is restricted until TID #3 is fully paid off. If TID #3 is in the black at the end of its life, the additional money in the TID #3 fund, up to the balance in this fund plus certain monies already reserved in the General Fund, will become unrestricted. The Village fully complies with this requirement.

Capital Projects Fund: The Village annually funds various capital projects – projects that have a value of \$5,000 or more and that have a useful life of more than one year. This fund tracks all revenues and expenditures for those projects.

The Finance and Personnel Committee are recommending the following non-utility capital projects for 2024:

- Municipal Building Security Camera Replacement - \$9,200
- Replace Police Squad and Equip as K-9 Unit: \$81,000
- Police Computers: \$5,000
- Taser Replacement \$11,986
- Street Replacement Projects: \$728,000
- Street Maintenance Projects: \$363,000
- Storm Sewer Replacement: \$50,000
- Replace 2012 Chevy Silverado 3500: \$85,000
- Replace 2016 John Deere 1585 mower/snowblower/broom: \$60,000
- Replace Community Center Furnace: \$12,000
- Aquatic Center Improvements: \$7,000
- Waltz Park Field Improvements: \$15,000
- Library Retaining Wall Replacement: \$20,000

Total non-utility capital projects in 2024 are 1,330,000. Budgeted revenues total \$1,086,000 including debt, equipment trade in, park replacement fund, ARPA funds leaving a total levy for Capital Projects at \$244,000. Utilities pay for their capital projects directly from their respective depreciation accounts and from issuing revenue bonds.

TID 3 Fund: This fund manages revenues and expenses associated with Tax Increment District (TID) #3. The revenue typically comes from taxes paid within the specific TID jurisdiction, with additional revenues coming from a levy to cover a portion of the shortfall needed between the known debt payment and the revenues coming into the fund from increment created from the base value when the district was created. In addition to the levy, two local developers pay the remaining costs associated with the shortfall. The Village is responsible for 33.86% of the shortfall between the increment collected and any given year's annual debt payment on the loan(s) for the cost of projects already completed. Developers pay 66.14% of the shortfall.

The 2023 increment value in TID #3 is \$47,896,200. This is up \$380,300 from 2022.

This TID has always projected as being very tight to whether it will pay off all expenses during its lifetime. With recent growth in the district, it now appears that pending any significant decreases in the mill rate, it will pay off.

TID 3 Amendment Fund: In 2006, the Village approved an amendment to TID 3 and incurred additional expenses. It is unknown if the TID will be able to fully support repayment of these additional expenses (which will only happen after the original TID 3 fund fully covers all of its debt obligations throughout the life of the TID). If this occurs, then the District can remain open in order to repay the costs associated with this fund. Because of the nature of this fund, it will carry a negative balance.

The estimated fund balance at the end of 2024 is projected to be -\$848,068.

TID 5 Fund: TID 5 was created in August of 2016. TID 5 has already seen the development of the Hoff Apartments, the total rehab of 108 S Second Street and 119 S Second Street and the completion of 3 façade and building restorations through our TID funded program. In 2023 a residential façade program was established to assist homeowners within .5 miles of the TID with exterior improvements. The program funded \$32,000 in improvements in its first year. The 2023 increment value in TID #5 is \$45,855,500, an increase of 2% or \$1,597,500 over 2022.

Levy

The Village levies from eleven (11) different funds and six (6) of these funds are inter-related due to their connection to the state-imposed levy limit. The following funds are at least partially funded by a levy:

- General Fund
- Library
- Outreach/Nutrition (Senior Center)
- Capital Projects
- Employee Retirement Insurance Fund
- Swimming Pool
- Tax Increment Districts (TID)
- Debt Service
- TID Debt Service

The total combined levy from levy-limit funds cannot be more than the state-imposed limit, which for 2024 is 0.98% more than the levy in 2023. The levy for 2024 complies with this requirement. For 2024, the Village's levy toward the levy limit is \$3,904,009 (excluding debt levy). The total general levy is \$5,658,437 (including debt levy). The total levy amount will be added to the TID increment to determine the total final levy. Not including the TID increment calculations, the general levy is set to increase by 2.48%. This represents a decrease of around \$293 on a \$250,000 assessed property for the Village portion of the tax bill.

Utilities

Electric Utility: This fund is used for the operation of the Village's electric utility. The utility purchases power from WPPI Energy and distributes it to customers within and outside of the Village's corporate limits. Expenses include costs for maintaining two substations and 127 miles of primary distribution lines. In 2023 the Public Service Commission approved a rate increase, the utilities first since 2006. The increase will help us pay for utility upgrades in a new electric substation and major line extension.

Electric utility debt issued \$5,000,000 in debt for the large projects in 2023-2024; debt payments beginning in 2024 will be \$341,117. The estimated starting cash balance in the electric fund for 2024 is \$2,703,000 and the estimated ending balance is \$4,105,506.

The electric utility's capital projects in 2023 are:

- GIS/Workorder software: \$19,000
- New Substation/North Road Loop: \$1,250,000

- Downtown Substation Work: \$300,000
- New Crimp tool/rotary hammer: \$5,000
- Landscape Rake for Skidsteer: \$9,800
- Tyrol Line Conversion: \$80,000
- Wire Replacement: \$75,000

Water Utility: This fund is for the operation of the Village's water utility. The water utility operates two water towers with 700,000 gallons of elevated water storage capacity, 600,000 gallons of ground level storage capacity, has over 231,000 linear feet of water mains, and operates four wells.

The Water Utility issued \$3 million in new debt to reimburse for costs from the lead line replacement project and the 2023 water main replacements. Total water-related debt payments in 2024 are \$330,642. The estimated starting cash balance in the water fund for 2024 is \$1,579,200 and the estimated ending balance is \$2,119,020.

The water utility's capital projects in 2023 are:

- System Leak Detection: \$5,000
- Meter Replacements: \$235,000
- Water Main Replacement: \$450,000

Sewer Utility: This fund is used for the operation of the Village's sewer utility. The utility operates the wastewater treatment plant, 236,782 feet of sewer main, and eleven lift stations. Total sewer-related debt payments in 2023 are \$1,106,734. We project payments to remain level through 2026. The estimated starting cash balance in the sewer fund for 2023 is \$1,270,114 and the estimated ending balance is \$947,906.

The sewer utility's capital projects in 2024 are:

- Replace 2014 Ford F150 Pickup: \$40,000
- SCADA PC's and Software Upgrade: \$3,000
- WPCF Server Upgrade: \$19,000
- Compact Logic PLC 5370: \$27,564
- Influent Composite Sampler: \$8,368
- Sealcoat Lift Station Driveways: \$13,475

Village of Mount Horeb 2024 Budget File Index

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**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 10-18-23 Version (Draft #3):

Fund	Account	Original 9/27/2023	for 10/4/2023	10/18/2023	FINAL	Amount of Change	Notes
400-Capital	Library Exterior Impr	12,000		20,926		8,926	Missed in earlier versions
400-Capital	PD Equipment	102,986		97,986		(5,000)	Moved K9 Program to 2025
400-Capital	Various Capital items earmarked for ARPA			(428,000)		428,000	ARPA Funding Suggestions from 2024 Capital
910-Electric	Misc Non-operating Income	65,000		100,000		35,000	Increase due to historical activity. 5yr Ave=\$110K
910-Electric	Athletic Field Lighting Revenue	385		-		(385)	Discontinued 2024; no longer in our tariff per AG.
100-GF	Refuse/Garbage Contract Svcs	326,561	350,160			23,599	Pelliteri Estimate received 9/26/23
	Recycling Contract Svcs	150,765	183,080			32,315	Pelliteri Estimate received 9/26/23
	Office Exp-Equipment	750		30,750		30,000	Adding Lifecycle Replacements
	PD Overtime expense	67,000		97,000		30,000	Recalculated 2023 projections
	ERP	(9,592)	46,322			55,914	Need to CUT \$46,322 due to updates in budget
	Contractual Services				(32,500)	(32,500)	Reclass to accommodate fire insurance payable to FD
	Norsk Property Lease revenue	7,200			7,800	600	2024 rate increase previously unrecognized
	Fire District Charges				32,500	32,500	Reclass to accommodate fire insurance payable to FD
260-Tourism	2023 Projections				(5,617)	(5,617)	Reallocated projections to reflect net zero fund activit
Revenues	General Transportation aid	490,000	576,716			86,716	GTA letter received 09/26/2023
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 Program	-	31,600			31,600	New account/New program cost est. per Strand Assoc
SUMMARY-ALL tab				*errors found & corrected			Corrections to Property Tax Contributions and summary supporting table

Tabs & Pages with Changes:

2 - Notes & Summaries; Levy Limit Worksheet, Summary of Wages and Benefits

3 - General Fund; Detail and Summary changes

5 - Capital; Capital Improvement Plan and Capital Projects Fund

12 - Utilities; Pages 1-2 (Electric) changed

Levy Limit - Allowable increase in levy, excluding debt levy

Allowable Levy Increase	1.000%
Actual Levy Increase	0.980%
Amount to cut / (add)	(0)

**Expenditure Restraint Program (ERP) - Allowable increase in general fund spending
making Village eligible for payment from DOR (\$69,800 in 2023)**

ERP Allowable Increase	0.59%
ERP Actual Increase	6.00%
Amount to cut / (add)	(3,485)

Capital Expenditures

Village budget, net of expected revenue	250,000
12/31/23 Fund balance given current budget	(6,239) balance should be at least \$0

Recommendation: Consider use of ARPA funds for noted 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 *Summary document added to final page of budget packet.

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	8,734,443	2,901,322	1,052,112	784,625	256,636	100,700	43,000	1,660,396	614,528	16,147,762	11,987,028	28,134,790
TOTAL EXPENDITURES	9,027,114	2,845,284	1,459,112	808,501	235,140	144,435	95,985	1,328,210	633,156	16,576,937	11,460,492	28,037,430
EXCESS (DEFICIT)	(292,672)	56,038	(407,000)	(23,876)	21,496	(43,735)	(52,985)	332,186	(18,628)	(429,176)	526,536	97,360
FUND BALANCE JANUARY 1	2,434,582	704,333	400,761	173,953	205,939	(53,601)	290,128	(1,480,650)	673,335	3,348,780	24,074,351	27,423,131
FUND BALANCE DECEMBER 31	2,141,910	760,371	(6,239)	150,077	227,434	(97,336)	237,143	(1,148,464)	654,707	2,919,604	24,600,886	27,520,490
PROPERTY TAX CONTRIBUTION	3,022,224	1,754,428	250,000	512,132	48,953	30,700	40,000	1,578,597	0	7,237,034	0	7,237,034

PROPERTY TAXES ARE
SUMMARIZED AS FOLLOWS:

	2023	2024	% CHANGE
GENERAL FUND	2,992,301	3,022,224	1.00%
DEBT SERVICE FUND	1,655,462	1,754,428	5.98%
CAPITAL PROJECTS FUND	250,000	250,000	0.00%
LIBRARY FUND	506,477	512,132	1.12%
OUTREACH/NUTRITION FUND	47,343	48,953	3.40%
SWIMMING POOL FUND	30,000	30,700	2.33%
EMPLOYEE RETIRE. INS. FUND	40,000	40,000	0.00%
TOTAL GENERAL LEVY	5,521,583	5,658,437	2.48%
TID INCREMENT	1,562,418	1,578,597	1.04%
TOTAL PROPERTY TAX CONTRIB.	7,084,001	7,237,034	2.16%

OUTSTANDING VILLAGE INDEBTEDNESS (THRU 12/31/2022)

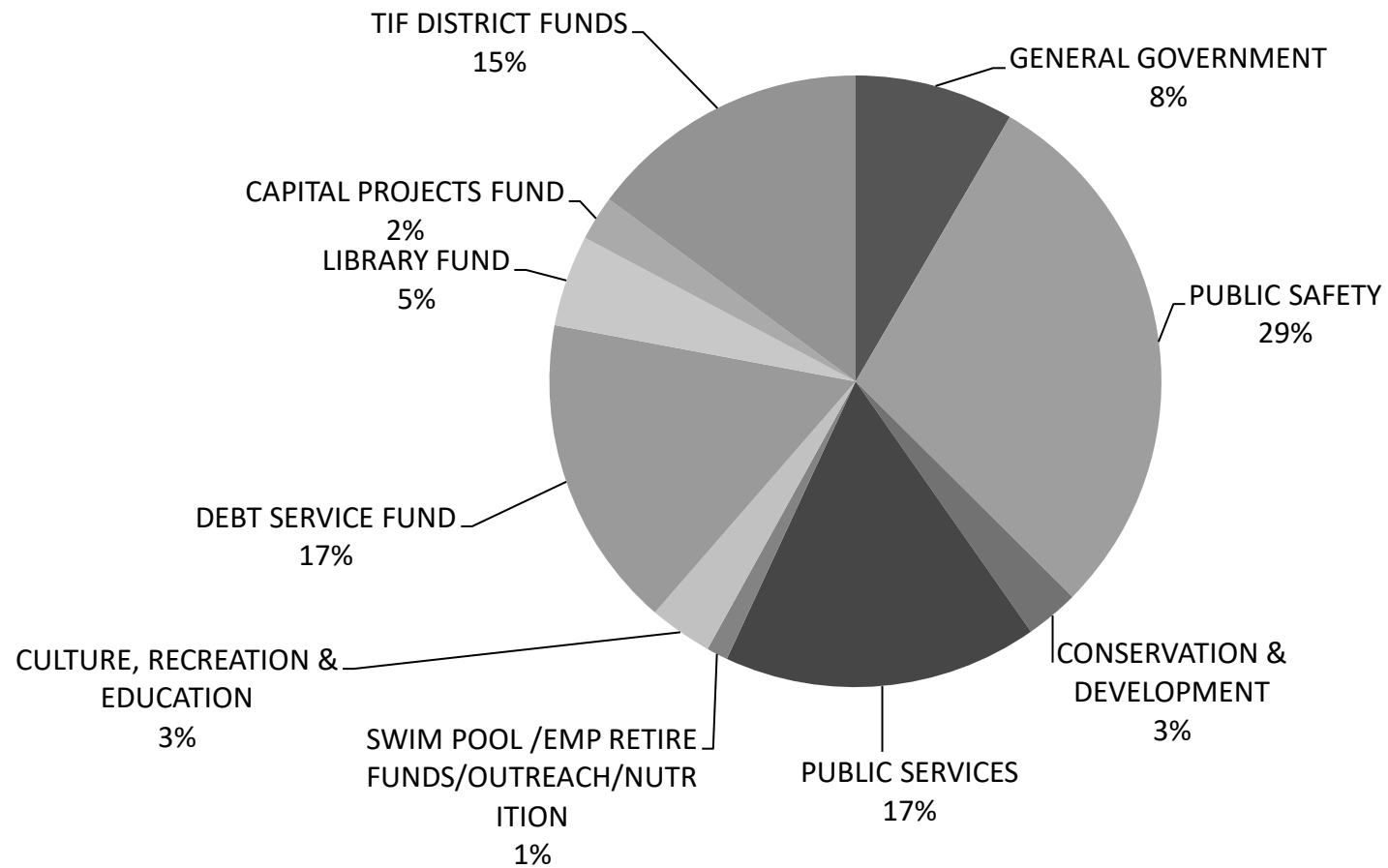
VILLAGE GENERAL OBLIGATION BONDS	12,020,250
VILLAGE GENERAL OBLIGATION DEBT	0
TID #3 GENERAL OBLIGATION BONDS	3,324,750
TID #4 GENERAL OBLIGATION DEBT	0
TID #5 GENERAL OBLIGATION DEBT	3,720,000
UTILITY REVENUE BONDS	24,369,323
UTILITY GENERAL OBLIGATION DEBT	0
TOTALS	43,434,323

ASSESSED VALUE	873,404,820	1,099,480,800	25.88%	226,075,980
MIL RATE PER \$1,000 ASSESSED W/OUT TID	6.321906	5.146463	-18.59%	

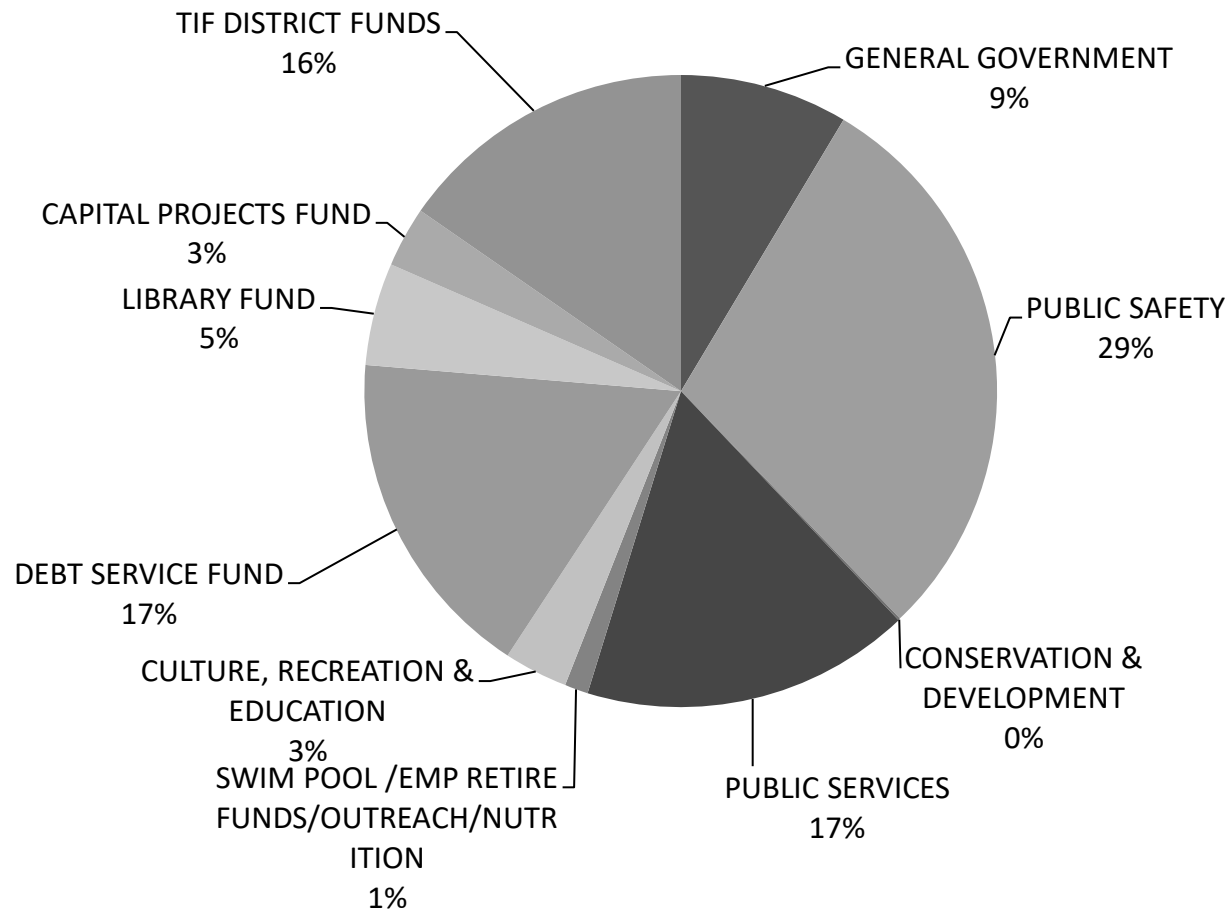
LEVY LIMIT WORKSHEET

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	3,022,224	3,128,002	3,234,354	3,341,087	3,448,002
Library (240)	491,618	491,618	498,992	506,477	512,132	530,057	551,259	570,553	590,522
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	250,000	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	30,700	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	1,951,771	1,876,290	1,946,476	1,787,136
TOTAL GENERAL LEVY	5,478,084	5,377,011	5,416,180	5,521,583	5,658,437	6,114,260	6,181,617	6,335,107	6,307,651
GENERAL LEVY % CHANGE	6.18%	-1.85%	0.73%	1.95%	2.48%	8.06%	1.10%	2.48%	-0.43%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,660,870	3,722,589	3,764,021	3,866,121	3,904,009	4,106,869	4,250,787	4,388,631	4,520,515
LEVY LIMIT % CHANGE	3.88%	1.69%	1.11%	2.71%	0.980%	5.20%	3.50%	3.24%	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	5.1465	5.4520	5.4040	5.4296	5.3000
\$250,000 assessed value	\$1,855	\$1,791	\$1,779	\$1,580	\$1,287	\$1,363	\$1,351	\$1,357	\$1,325
Annual change	\$31	-\$64	-\$12	-\$199	-\$293	\$76	-\$12	\$6	-\$32
Percent change	1.71%	-3.49%	-0.67%	-11.15%	-18.59%	5.94%	-0.88%	0.47%	-2.39%

WHERE YOUR VILLAGE TAX DOLLARS GO - 2024 BUDGET



WHERE YOUR VILLAGE TAX DOLLARS GO - 2023 BUDGET



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

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General Fund (100)										
Wages	1,757,209	1,883,894	2,000,450	2,039,418	1,995,158	2,442,607	2,478,473	2,535,899	2,576,692	2,636,013
Overtime	155,251	124,650	145,013	138,538	137,124	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	239,617	245,360	252,750	259,085	266,843
FICA	141,637	150,762	156,888	159,108	156,502	180,492	188,465	192,033	195,597	199,659
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	78,697	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	1,306,566	1,315,543	1,324,609	1,333,766	1,343,014
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	92,538	93,710	94,895	96,094	97,308
FICA	70,539	80,052	85,466	88,414	88,290	86,542	93,296	94,004	94,719	95,441
Total All Funds										
Wages	3,179,910	3,402,870	3,605,765	3,687,754	3,685,013	4,438,937	4,503,458	4,590,345	4,660,317	4,750,767
Total per 2024 Wages tab						4,398,675				
Wages tab more / (less) than budget tabs						(40,263)				
Turnover allowance (10% turnover; 60 days to refill)						73,311				
Overtime	188,574	156,069	177,846	171,814	181,481	132,817	134,105	136,020	137,838	139,786
Health Insurance	591,477	615,477	759,093	819,151	746,765	796,101	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	366,589	374,828	384,655	393,493	403,821
FICA	246,089	264,005	277,414	285,720	286,497	323,240	339,592	345,551	351,473	358,062
Total Wages & Benefi	4,515,795	4,771,169	5,159,773	5,306,543	5,274,007	6,103,605	6,239,192	6,369,862	6,483,247	6,620,203
Increase v PY	#REF!	5.7%	8.1%	2.8%	-0.6%	15.7%	2.2%	2.1%	1.8%	2.1%

Notes:

FTE Additions = One--Police
Wages = 5% raises reflected, \$30K included in budget for turnover allowance (assuming 10%/60 days to fill)
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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024 Budget</u>	<u>2024 v 2023</u>	<u>Notes</u>
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
<u>REVENUES</u>				
TAXES (UTILITY AND OTHER)	431,542	477,822	488,230	2.18%
INTERGOVERNMENTAL REVENUE	718,138	816,750	1,088,912	33.32%
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	871,578	12.68%
INTERGOVERNMENTAL CHARGES	53,356	55,000	57,200	4.00%
MISCELLANEOUS REVENUE	91,496	117,704	336,104	185.55%
OTHER FINANCING SOURCES	2,194	9,000	8,400	-6.67%
TOTAL REVENUES	<u>2,312,458</u>	<u>2,473,767</u>	<u>3,076,606</u>	24.37%
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT	827,849	858,549	892,380	3.94%
PUBLIC SAFETY	2,694,369	2,885,836	3,110,379	7.78%
PUBLIC SERVICES	1,513,544	1,627,606	1,763,612	8.36%
CULTURE, RECREATION & EDUCATION	343,817	329,544	356,130	8.07%
CONSERVATION & DEVELOPMENT	43,359	96,400	268,400	178.42%
TRANSFER TO OTHER FUNDS	2,525,604	2,529,282	2,636,213	4.23%
CAPITAL OUTLAY	1	1	0	
TOTAL EXPENDITURES	<u>7,948,543</u>	<u>8,327,218</u>	<u>9,027,114</u>	8.40%
NET-REVENUES OVER (UNDER) EXPEND	(5,636,085)	(5,853,451)	(5,950,509)	
LOCAL PROPERTY TAX	<u>5,416,180</u>	<u>5,521,583</u>	<u>5,658,437</u>	
NET SURPLUS (DEFICIT)	(219,905)	(331,868)	(292,072)	
FUND BALANCE - START OF YEAR	<u>2,554,893</u>	<u>2,334,989</u>	<u>2,003,121</u>	
FUND BALANCE - END OF YEAR	<u>2,334,988</u>	<u>2,003,121</u>	<u>1,711,050</u>	

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	3,022,224	3,128,002	3,234,354	3,341,087	3,448,002
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	2,529,282	2,636,213	2,986,259	2,947,263	2,994,020	2,859,649
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	5,954,116	6,146,667	6,613,140	6,691,394	6,856,039	6,839,997
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
100-434110-000	STATE SHARED REV-EXPEND RESTRAINT	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	3,463	3,463	3,463	3,463	3,463
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	1,088,912	1,005,196	1,005,196	1,005,196	1,005,196
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 & PENALTIES	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	540,128	553,631	567,472	581,659	596,200
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	9,000	9,000	9,000	9,000	9,000
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	4,000	4,000	4,000	4,000	4,000
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 REVENUE	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 SERVICE	741,285	524,158	756,605	810,488	773,474	433,983	812,153	871,578	885,181	899,022	913,209	927,750
INTERGOVERNMENTAL CHARGES													
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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	7,800	7,800	7,800	7,800	7,800
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	210,000	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	336,104	126,104	126,104	126,104	126,104
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	8,060,652	8,735,043	8,925,889	9,022,594	9,206,164	9,209,536
EXPENDITURES				2,385,489	2,312,458	2,473,767							
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
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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	21,500	30,750	1,000	1,500	2,000	2,500
TOTAL OTHER OFFICE EXPENSE		40,057	52,016	56,947	60,435	68,594	33,673	81,824	84,450	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 & BONDS		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
PRIOR YEARS EXPENDITURES													
100-519900-390	ADDITIONAL EXPENSE PRIOR YEARS	(14)	0	0	0	0	0	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TOTAL GENERAL GOVERNMENT		658,175	791,822	800,784	827,849	858,549	439,273	841,886	892,380	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	25,000	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	727,487	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	79,421	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	1,276,846	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													
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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	757,798	780,532	803,948	828,066	852,908
INSPECTION													
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 EXP	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	2,642,635	3,110,379	3,191,978	3,276,074	3,364,015	3,451,479
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
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
<u>STREET MACHINERY</u>													
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
<u>HIGHWAY & STREET MAINTENANCE</u>													
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
<u>STREET CLEANING</u>													
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
<u>SNOW & ICE REMOVAL</u>													
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
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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 MANAGEMENT	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
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

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
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	0

VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RECREATION ADMINISTRATION													
100-553000-111	REGULAR WAGES	103,402	108,242	110,724	110,725	118,335	54,121	108,242	131,404	134,032	136,713	139,447	142,236
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	9,067	9,302	9,543	9,789	10,042
100-553000-136	FICA	7,522	8,282	8,523	8,392	8,875	4,082	8,700	9,855	10,052	10,253	10,459	10,668
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	206,607	210,635	213,672	218,004	224,434
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	3,000	4,000	4,000	4,000	4,000	4,000
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	114,604	116,524	117,124	117,742	118,379	119,035
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 & EDUC		370,351	231,889	301,969	343,817	329,544	154,624	314,668	356,130	361,101	365,070	370,363	377,782
CONSERVATION & DEVELOPMENT													
PLANNING													
100-563000-290	CONTRACTUAL SERVICES	6,515	7,138	52,373	22,996	5,000	3,141	6,282	188,000	10,000	10,000	5,000	5,000
ECONOMIC DEVELOPMENT													
100-567000-240	MISCELLANEOUS INITIATIVES	40,000	6,263	366	3,206	86,000	32,254	50,500	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
100-567000-810	EQUIPMENT	0	0	0	11,756	0	(0)	45,000	0	0	0	0	0
TOTAL ECONOMIC DEVELOPMENT		45,000	12,163	5,766	20,362	91,400	37,654	100,900	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	107,182	268,400	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	2,529,282	2,636,213	2,986,259	2,947,263	2,994,020	2,859,649
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 FUND	0	0	0	0	0	0	0	0	0	0	0	0

GENERAL FUND		12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028	
TOTAL GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
		7,314,423	7,561,334	7,713,951	7,948,542	8,327,217	4,746,518	7,961,059	9,027,114	9,272,910	9,354,165	9,524,631	9,530,039	
		13.51%	3.38%	2.02%	3.04%	7.58%	-43.00%	5.29%	13.39%	2.72%	0.88%	1.82%	0.06%	
NET REVENUES OVER (UNDER) EXPENDITURES		129,329	82,356	48,547	(219,904)	(331,867)	538,379	99,593	(292,072)	(347,021)	(331,570)	(318,467)	(320,503)	
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	2,434,582	2,142,510	1,795,489	1,463,919	1,145,452	
100-343000-000	3 FUND BALANCE-END OF YEAR	2,423,990	2,506,346	2,554,893	2,334,989	2,003,122		2,434,582	2,142,510	1,795,489	1,463,919	1,145,452	824,949	
Fund Balance % of Expenditures		50.87%	51.54%			34.55%		44.82%	33.52%	28.56%	22.85%	17.54%	12.37%	
UNASSIGNED BALANCE START		1,198,039	1,175,631	908,305	956,852	908,305		908,305	1,007,898	715,826	368,805	368,805	37,234	
UNASSIGNED BALANCE END		1,175,631	908,305	956,852	736,948	576,438		1,007,898	715,826	368,805	37,234	50,338	(283,269)	
RESERVE PERCENTAGE (Target 20-25%)		24.67%	18.68%	18.47%	13.59%	9.94%		18.56%	11.20%	5.87%	0.58%	0.77%	-4.25%	
ACTUAL ADOPTED EXPENDITURES BUDGET		7,314,423	7,561,334	7,713,951	7,948,542	8,327,217		8,327,217	9,027,114	9,272,910	9,354,165	9,524,631	9,530,039	
LESS: DEBT FUND LEVY		1,728,268	1,822,128	1,654,422	1,652,159	1,655,462		1,655,462	1,754,428	2,007,391	1,930,830	1,946,476	1,787,136	
EXPENDITURE RESTRAINT CALCULATION		5,586,155	5,739,206	6,059,529	6,296,383	6,671,755		6,671,755	7,272,686	7,265,519	7,423,335	7,578,155	7,742,903	
		3.79%	2.74%	5.58%	3.91%	5.96%		5.96%	9.01%	-0.10%	2.17%	2.09%	2.17%	
2019 WI DOR ERP BUDGET:									60% NNC		CPI		0.980% Net New Const.	
GF Exp		7,341,611								2024 ERP Calc		0.588%	5.40%	0.588% 60% of NNC
LT Debt prin										Suppl Cty/Muni Aid'2		(204,111)		
Net GF Exp		(1,728,267)								ERP Increase *		6.0%		
		5,613,344								Allow ER Calc		7,276,171	5.9%	
										ER >/(<) Allow		(3,485)		

Mount Horeb Debt Service								new debt						
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	2025	2026	2027	10/2/2028	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 (G	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	

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Mount Horeb Debt Service

NOTE: (Revenue) is debt supported by Utility Rev
(GO) is debt supported by tax levy

								new debt					YE 2024 DEBT BALANCE
						2022	2023	2024	2025	2026	2027	10/2028	
													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%	
Use on PA-687 for Property Taxes													
Police Dept Building						357,100	351,300	374,900	539,400	608,700	738,300	567,900	
Fire District Building						152,516	152,516	152,516	152,516	152,516	152,516	152,516	
Norsk Golf Bowl Referenda						156,235	157,245	156,465	155,425	159,064	157,410	155,520	

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

GENERAL DEBT SERVICE 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
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	1,951,771	1,876,290	1,946,476	1,787,136
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	1,951,771	1,876,290	1,946,476	1,787,136
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	0	0	0	0
300-342200-000	FUND BALANCE-BEG. OF YEAR	0	117,451	199,266	139,854		139,854	102,100	158,138	158,138	158,138	158,138
300-342200-000	FUND BALANCE-END OF YEAR	117,451	199,266	139,854	102,100		102,100	158,138	158,138	158,138	158,138	158,138

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

TID DEBT SERVICE 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
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

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

ARPA 436,112

	Expense	2024 Other Revenue	Levy/Rate	Expense	2025 Other Revenue	Levy/Rate	Expense	2026 Other Revenue	Levy/Rate	Expense	2027 Other Revenue	Levy/Rate	Expense	2028 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	81,000	-	90,000	8,000	82,000	82,000	8,000	74,000	82,000	10,000	72,000	83,000	10,000	73,000
AED lifecycle replacements (3/year)	-	-	-	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000
Server Upgrade	-	-	-	-	-	-	-	-	-	6,000	6,000	6,000	-	-	-
Equipment (computers)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
K-9 Program	-	-	-	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	11,986	11,986	11,986	11,986	11,986	11,986
Police Total	97,986	92,986	5,000	111,986	8,000	103,986	118,986	8,000	110,986	104,986	10,000	94,986	105,986	10,000	95,986
Public Services															
Street Projects	728,000	728,000	-	948,000	948,000	-	753,000	753,000	-	985,000	985,000	-	853,000	853,000	-
Crackfill and Seal Coat	363,000	263,000	100,000	100,000	-	100,000	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/snbrow/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	3,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-
Public Services Total	1,330,000	1,086,000	244,000	1,213,000	953,000	260,000	921,000	756,000	165,000	1,085,000	985,000	100,000	953,000	853,000	100,000
Recreation (included in Community Center above for Building improvements)															
Recreation Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library															
Library Exterior projects	20,926	20,926	-	131,000	-	131,000	2,000	-	2,000	1,000	-	1,000	2,000	-	2,000
Library Interior projects	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	16,000	-	16,000	1,000	-	1,000
Library HVAC (per Jeff G)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library Total	21,926	20,926	1,000	132,000	-	132,000	3,000	-	3,000	17,000	-	17,000	3,000	-	3,000
UTILITIES															
Electric															
1995 Air Compressor 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)	-	-	-	-	-	-	-	-	-	-	-	-	305,250	50,000	255,250
2018 Mini Excavator 50% (Water)	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000
Work order/GPS mapping Software	18,000	-	18,000	19,000	-	19,000	20,000	-	20,000	21,000	-	21,000	22,000	-	22,000
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	1,125,000	-	1,125,000

	2024 Other Revenue			2025 Other Revenue			2026 Other Revenue			2027 Other Revenue			2028 Other Revenue		
	Expense	Levy/Rate		Expense	Levy/Rate		Expense	Levy/Rate		Expense	Levy/Rate		Expense	Levy/Rate	
Electric Total	2,987,800	-	2,987,800	273,500	-	273,500	125,000	-	125,000	203,500	-	203,500	1,487,250	50,000	1,437,250
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 Cleaning	-	-	-	6,000	-	6,000	-	-	-	-	-	-	-	-	-
System Leak Detection	5,000	-	5,000	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	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	115,000	-	115,000
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	-	-	-
Stewart Park East Lift Station Force Main Replacement	-	-	-	-	-	-	-	-	-	-	-	-	435,000	-	435,000
Wastewater Total	111,407	5,000	106,407	27,564	-	27,564	148,782	25,000	123,782	100,000	-	100,000	435,000	-	435,000
VILLAGE Total	1,459,112	1,209,112	250,000	1,456,986	961,000	495,986	1,042,986	764,000	278,986	1,206,986	995,000	211,986	1,061,986	863,000	198,986
UTILITIES															
Electric	2,987,800	-	2,987,800	273,500	-	273,500	125,000	-	125,000	203,500	-	203,500	1,487,250	50,000	1,437,250
Water	690,000	-	690,000	1,834,000	-	1,834,000	295,000	8,000	287,000	1,945,000	-	1,945,000	115,000	-	115,000
Wastewater	111,407	5,000	106,407	27,564	-	27,564	148,782	25,000	123,782	100,000	-	100,000	435,000	-	435,000
Grand Total	5,248,319	1,214,112	4,034,207	3,592,050	961,000	2,631,050	1,611,768	797,000	814,768	3,455,486	995,000	2,460,486	3,099,236	913,000	2,186,236

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

CAPITAL PROJECTS 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
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	358,000	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	250,000	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)	108,882	444,112	68,847	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	3,263,235	1,052,112	1,873,847	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	97,986	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	10,000	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	21,926	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	1,459,112	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	1,206,235	(407,000)	661,861	(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)	400,761	(6,239)	655,622	(84,364)	508,650
400-342100-000	FUND BALANCE-END OF YEAR	668,018	2,144,218	(805,474)	(683,315)		400,761	(6,239)	655,622	(84,364)	508,650	(253,336)

VILLAGE OF MOUNT HOREB														
2024 BUDGET WORKSHEET		3.0%	3.0%	3.0%			1.5%		0.0%	1.1%	3.5%	4.0%	3.5%	3.5%
LIBRARY FUND		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES														
240-437200-000	DANE COUNTY LIBRARY AID	157,862	169,469	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	22,619	24,002	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	13,895	13,346	3,437	89	4	0	1	0	0	0	0	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	2,323	2,202	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	206	145	40	30	135	50	170	50	50	50	50	50	50
240-467200-000	COPY CHARGES (TAXABLE)	6,366	7,078	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	5,007	2,452	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	1,175	1,275	0	866	1,325	0	900	0	0	0	0	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	445	269	60	0	0	0	0	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	389	572	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	0	0
240-485000-000	CONTRIBUTIONS-OTHER	1,009	2,870	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	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	463,396	477,299	491,618	491,618	498,992	506,477	382,408	506,477	512,132	530,057	551,259	570,553	590,522
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	674,692	700,980	715,078	735,129	746,185	752,467	628,011	752,467	777,825	794,350	815,552	834,846	854,815
EXPENDITURES														
OPERATING EXPENDITURES														
240-551100-111	REGULAR WAGES	343,287	327,435	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	5,791	4,549	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	114	8	7	433	0	750	0	750	750	750	750	750	750
240-551100-131	HEALTH	31,479	31,744	45,747	47,409	50,664	88,032	27,607	88,032	41,400	62,643	64,060	65,498	66,984
240-551100-132	DENTAL	3,393	2,937	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	239	217	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	0	0
240-551100-135	RETIREMENT	18,899	16,604	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	26,169	25,086	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	33,355	35,706	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	36,781	32,947	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	4,315	5,544	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	50,313	50,311	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	8,653	10,257	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	1,364	1,405	926	41	491	250	53	250	150	153	156	159	162
240-551100-320	FEES & DUES	501	642	872	931	834	1,031	179	1,031	1,336	1,336	1,376	1,062	1,094
240-551100-328	PRINTING & PUBLICATIONS	2,831	5,003	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	2,721	4,293	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	809	98	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	3,638	4,347	0	0	0	0	0	0	0	0	0	0	0
240-551100-390	MISCELLANEOUS EXPENDITURES	1,453	1,613	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	0	1,020	404	1,260	699	510	221	510	520	530	541	552	563
240-551100-421	ENRICHMENT PROGRAMS	2,217	2,430	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	1,593	1,491	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	2,803	3,309	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	4,231	2,000	3,813	569	534	535	0	535	556	567	578	590	602
240-551100-425	ADULT MATERIALS	28,977	30,720	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	5,975	4,988	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	7,207	6,971	4,942	4,924	2,862	2,250	1,529	2,250	2,250	2,250	2,250	2,250	2,250
240-551100-428	VIDEO	8,711	9,952	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	8,725	9,664	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	2,912	3,556	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	3,924	4,539	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.	619	676	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	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	0	0
240-551100-810	EQUIPMENT	7,990	26,490	5,241	36,131	65,150	7,070	2,895	7,070	7,070	7,282	7,282	7,500	7,725

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET														
		3.0%	3.0%	3.0%			1.5%		0.0%	1.1%	3.5%	4.0%	3.5%	3.5%
LIBRARY FUND		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
240-551100-820	BUILDING REPAIRS	0	0	11,245	0	0	0	0	0	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	661,987	668,550	680,851	714,997	758,521	767,183	361,320	767,183	801,101	841,416	862,379	884,322	907,215
	OTHER FINANCING USES													
240-551110-499	REPLACE/REFUND LOST MATERIALS	569	518	248	326	781	1,500	166	1,500	1,500	1,500	1,500	1,500	1,500
	TOTAL EXPENDITURES	662,556	669,068	681,099	715,323	759,303	768,683	361,486	768,683	802,601	842,916	863,879	885,822	908,715
NET REVENUES OVER (UNDER) EXPENDITURES		12,136	31,912	2,909	19,806	(13,118)	(16,216)	266,525	(16,216)	(24,776)	(48,566)	(48,327)	(50,976)	(53,900)
240-342100-000	FUND BALANCE-BEG. OF YEAR	174,121	186,257	218,169	221,078	240,883	227,765		227,765	211,549	186,773	138,207	89,880	38,903
240-342100-000	FUND BALANCE-END OF YEAR	186,257	218,169	221,078	240,883	227,765	211,549		211,549	186,773	138,207	89,880	38,903	(14,997)

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

SW DANE (OUTREACH 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
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	47,343	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	216,832	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	15,759	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	71,671	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	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
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	215,640	224,729	234,024	243,665	253,767
NET REVENUES OVER (UNDER) EXPENDITURES		(10,336)	4,811	702	14,698	27,218	23,485	23,346	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)	13,953	37,299	61,421	84,015	105,747
230-342100-000	FUND BALANCE-END OF YEAR	(10,234)	4,913	(9,532)	5,166	17,686	13,953	37,299	61,421	84,015	105,747	119,402

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET													
SWIMMING POOL			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
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	30,700	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	100,700	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)	(43,735)	(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)	(97,336)	(129,352)	(161,491)	(193,764)
215-342100-000	FUND BALANCE-END OF YEAR		12,876	32,887	(25,651)	(49,919)	(14,896)	(53,601)	(97,336)	(129,352)	(161,491)	(193,764)	(226,182)

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

EMPLOYEE RETIREMENT INS 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
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	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
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	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
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)

**VILLAGE OF MOUNT HOREB
2024 BUDGET WORKSHEET**

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

TID #4 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
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	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
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	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2024	2025	2026	2027
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	12/31/2021	12/31/2023	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	19,193	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	28,193	70,000	70,000	70,000	70,000	70,000
NET REVENUES OVER (UNDER) EXPENDITURES		0			0	1,692	0	0	0	0	0	0
					88%		68%	88%	88%	88%	88%	88%
260-342100-000	FUND BALANCE-BEG. OF YEAR	0			0		0	0	0	0	0	0
260-342100-000	FUND BALANCE-END OF YEAR	0			0		0	0	0	0	0	0

VILLAGE OF MOUNT HOREB		81%	56%											
2024 BUDGET WORKSHEET														
ELECTRIC DEPARTMENT		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES														
910-421000-100	CAPITAL PAID IN BY MUNICIPALITY	25,160	0	219,742	0	0	0	0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	49,113	69,529	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	210	620	(22)	0	0	0	0	0	0	0	0	0	0
910-442100-000	MISC NONOPERATING INCOME	86,675	27,789	47,220	299,782	88,663	65,000	123,161	175,000	100,000	100,000	100,000	100,000	100,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	2,826	2,071	1,273	432	0	2,500	0	0	1,500	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	2,833,596	2,670,761	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	453,112	426,555	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	782,030	711,787	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	245,826	171,660	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	978,037	950,238	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	129,211	181,437	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	188,649	246,640	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	196,528	181,800	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	0	0	43,909	44,641	45,260	45,487	46,393
910-444330-000	INDUSTRIAL POWER - RURAL	0	0	0	0	0	0	0	0	29,273	29,761	30,174	30,325	30,929
910-444400-000	PUBLIC STREET LIGHTING	125,781	123,102	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	350	350	385	175	350	0	0	0	0	0
910-444420-000	YARD LIGHTING - VILLAGE	2,825	2,647	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	7,415	7,112	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	56,432	51,090	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	35,127	37,871	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	4,320	4,383	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	94,808	90,860	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	92,915	102,813	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	15,640	10,884	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	2,315	1,920	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	3,075	1,875	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	18,102	3,840	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	43,113	27,123	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	(50,000)	(40,000)	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	6,423,188	6,066,758	6,253,812	6,616,846	7,220,170	7,302,490	3,368,954	6,666,588	8,086,264	8,243,657	8,409,873	8,449,424	8,644,491
EXPENDITURES														
Various	DEPRECIATION EXPENSE (+CIAC)	476,742	458,542	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*)	404,003	462,102	498,664	568,655	568,655	595,778	266,491	532,983	681,182	687,994	694,874	701,822	708,841
Various	OVERTIME	11,191	11,203	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	0	0	6,825	0	0	0	0	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	34,673	38,298	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	33,260	33,840	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	199,093	202,828	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	5,892	5,965	4,037	3,078	0	5,300	0	0	5,300	5,300	5,300	5,300	5,300
910-542600-300	INFLUENCING EXPENSE	0	0	1,370	1,422	1,483	0	0	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	17,222	9,615	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	1,162	852	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	0	0
910-554500-200	PURCHASED POWER	4,542,626	4,372,491	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	14,909	11,717	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES & EXP	66,359	44,851	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	0	0	16	0	62	0	0	0	0	0	0	0	0
910-556600-300	METER EXPENSE	0	0	0	2,154	5,193	1,250	2,064	4,127	5,900	1,250	1,250	1,250	1,250
910-556700-300	CUSTOMER INSTALLATION EXPENSE	3,068	0	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	14,630	16,937	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	18,391	12,045	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	(53,789)	(35,928)	(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	991	2,489	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	20,000	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	4,884	11,551	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	2,669	2,625	2,772	2,913	4,956	2,500	1,602	3,204	5,000	5,000	5,000	5,000	5,000

VILLAGE OF MOUNT HOREB		81%	56%											
2024 BUDGET WORKSHEET														
ELECTRIC DEPARTMENT		12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	2023	6/30/2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
910-590400-300	UNCOLLECTIBLE ACCOUNTS	1,535	5,323	0	0	49	2,000	0	0	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	11,623	14,937	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	0	0	(5,000)	(12,657)	(20,000)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	64,109	60,822	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	7,097	7,100	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	19,459	20,177	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	7,475	781	7,524	(8,027)	0	240	(5,740)	(5,740)	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	69,212	79,084	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	7,470	7,730	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	1,139	1,270	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	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	31,483	33,717	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	53,536	39,362	2,378	(64,162)	(71,418)	0	0	0	0	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	(46,778)	0	0	0	0	0	0	0	0	0	0	0	0
910-592610-335	EMPLOYEE BEN - TRAINING EXP	19,875	7,485	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	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	26,585	28,829	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	92,183	86,180	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	(42,041)	(29,737)	(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	1,454	1,526	1,602	112	0	2,000	0	0	2,000	2,000	2,000	2,000	2,000
	TOTAL EXPENDITURES	6,123,392	6,046,611	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	299,796	20,147	124,518	177,543	122,323	(104,452)	199,656	317,380	534,098	525,049	527,724	508,641	506,063
910-321610-000	UNAPPR. EARNED SURPLUS-BEG	7,237,341	7,537,137	7,557,283	7,557,283	7,681,801	7,804,125		7,804,125	8,121,504	8,655,602	9,180,651	9,708,376	10,217,016
910-321610-000	UNAPPR. EARNED SURPLUS-END	7,537,137	7,557,283	7,681,801	7,734,827	7,804,125	7,699,673		8,121,504	8,655,602	9,180,651	9,708,376	10,217,016	10,723,079

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
WATER DEPARTMENT		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
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	216,464	218,630	220,815	223,023	225,253
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	12,528	12,696	12,865	13,035
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	15,661	15,902	16,146	16,393	16,644

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
WATER DEPARTMENT		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
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	1,299,975	1,315,383	1,332,391	1,352,568	1,375,901
	REVENUES OVER (UNDER) EXPENDITURES	199,718	857,388	(392,918)	(41,256)	(369,113)	(295,600)	29,454	33,797	36,929	37,288	34,897
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	5,181,113	5,214,910	5,251,839	5,289,127
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	5,181,113	5,214,910	5,251,839	5,289,127	5,324,023

VILLAGE OF MOUNT HOREB 2024 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		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
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 REVENUE	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	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
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
ARPA Spending Planner
Award = \$788,572.89

\$ 788,572.89 Original Award Amount

Funds must be Obligated by 12/31/2024; Spend by 12/31/2026

What	Who Benefits	Committee (or Dept Head) Overseeing	Why (Top 1-3 reasons)	When	Total Cost	\$ ARPA Request	Recommended /		Actual Spending to Date	Plan if ARPA funds not received
							Approved funding			
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		\$ 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	\$ 16,760		\$ 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 add'l equip-BoldTronics portion	2023	\$ 7,654	\$ 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	Outdoor programing area	2023	\$ 40,000	\$ 40,000	\$ 40,000			Not currently listed in Capital Budget
Senior Center Chairs	Seniors, community room users	Lynn/Outreach Board	Chairs are worn and unstable	2022	\$ 5,000	\$ 5,000	\$ 5,000			Capital Budget Request
Online Application Software	Village Staff	Finance & Personnel (or Nic)	Improved efficiency and effectiveness 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 barriers to increase safety	2023	\$ 10,000	\$ 10,000	\$ 10,000			Capital Budget or skip
Resurface 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	\$ 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			2024 spending anticipated-JG 10/3/23
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	\$ 16,000	\$ 16,000	\$ 16,000			2023 spending anticipated; ordered Fall 2023
New Police Vehicle with equipment	Residents/PD staff	Public Safety	Adding new vehicle to support staff/department needs	2024	\$ 73,000	\$ 73,000	\$ 73,000			originally a Capital Budget Request
Municipal Building - Security Cameras	Village staff/Building visitors	Nic/Jeff	Improve security within Municipal bldg	2024	\$ 9,200	\$ 9,200	\$ 9,200			originally a Capital Budget Request
PD Taser Upgrades for 2024	Residents/PD staff	Public Safety	Safety/Performance upgrade for PD equipment	2024	\$ 11,986	\$ 11,986	\$ 11,986			originally a Capital Budget Request
Crackfill and Seal Coat 2024 projects	Residents	Public Works/Jeff	Upgrade/protect roadways for safety/general care	2024	\$ 263,000	\$ 263,000	\$ 263,000			originally a Capital Budget Request
Lake Street Sormwater Improvements (share w/Da)	Residents	Public Works/Jeff	Upgrade/protect Lake Street during Dane County highway project	2024	\$ 50,000	\$ 50,000	\$ 50,000			originally a Capital Budget Request
Library Exterior Project: Rock Wall Repair	Residents	Public Works/Jeff/Jessica	Wall deterioration discovered; unexpected expense; failure to repair can cause further damages.	2024	\$ 20,926	\$ 20,926	\$ 20,926			originally a Capital Budget Request
Park Property Purchase	Residents	Nic Owen		2024		\$ 68,847	\$ -			See calculation below.
Grand Total of Requests					\$ 911,726	\$ 788,573	\$ 719,726	\$ 59,503		

23,990 Interest 06/2023 YTD
\$ 660,223 Approved but Not Spent (Not including Parkland item)

Adjusted Award (ARPA) Fund Balance / Parkland Allocation
92,837

Notes:

Refer to Fund 205 in GL
\$468,112 Recommended by F&P Committee to assist with Capital Expenditures in 2024
Future interest earnings and unspent funds will be allocated to Park Property Purchase item.



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 6.d

Consider Scheduling Budget Public Hearing: November 15, 2023 6:00 p.m.

BACKGROUND

A public hearing is required to receive public input on the annual budget prior to adoption. Staff is recommending holding the hearing at a special board meeting on November 15, 2023 at 6:00 p.m.

RECOMMENDATION

ATTACHMENTS

1. PH 111523 2024 budget

VILLAGE OF MOUNT HOREB
PUBLIC HEARING NOTICE
FOR 2023 PROPOSED BUDGET
NOVEMBER 15, 2023

Notice is hereby given that a public hearing on the proposed 2024 budget for the Village of Mount Horeb will be held in-person, on Wednesday, November 15, 2023 at 6:00 pm in the Board Room of the Municipal Building, 138 E Main Street, Mount Horeb, WI. The proposed 2024 budget is available at www.mounthorebwi.info.

PUBLISH: Mount Horeb Mail October 26, 2023



AGENDA ITEM REPORT

MEETING DATE

November 1, 2023

PREPARED BY

AGENDA ITEM # 6.e

Consideration of Village Administrator's 2024 Employment Contract

BACKGROUND

The board needs to take formal action to approve the amendments to the Administrator's contract that were discussed during his performance review. The amendments include a 5% raise and providing one year of severance pay up to 12 months. The amended contract is included in your packet.

RECOMMENDATION

ATTACHMENTS

1. Owen, Nic 2023 Contract Amendment

AMENDMENT TO EMPLOYMENT AGREEMENT

VILLAGE ADMINISTRATOR

November 1, 2023

This Amendment (“Amendment”) is entered into on 11/01/2023, between the Village of Mount Horeb, a Dane County municipality organized and existing under the laws of the State of Wisconsin and hereinafter referred to as “Village,” and Nicholas W. Owen, hereinafter referred to as “Administrator.”

Recitals

WHEREAS, the Village and Administrator entered in to an Employment Contract dated May 27, 2015 (the “original contract”), which outlines the terms and conditions of employment;

WHEREAS, both parties wish to amend the Original Contract to address the certain matters;

NOW, THEREFORE, for and in considerations of the mutual covenants contained herein, the parties agree as follows:

Amendment:

- 1. Amendment to Compensation: Section 3 Salary of the Original Contract regarding compensation is hereby amended to reflect the following changes:**
 - Effective January 1, 2024 the Village agrees to pay the Administrator an annual salary of \$126,672.00 which will be payable in equal payments across 26 paychecks annually.
 - The Village will annually review the Administrator’s performance and salary which is subject to change each subsequent year.
- 2. Amendment to Severance Language: Section 4. At-Will Employment**

paragraph D. is hereby amended to reflect changes as follows:

 - o In the event Village terminates the Administrator’s employment, Village shall pay Administrator severance equal to one month of salary for every year of employment with a maximum cap of 12 months. Severance payment may be made in a lump sum or may be paid out on a monthly basis which will be determined by Village at the time of termination.
 - o Village shall reimburse Administrator for the employer cost of premiums which are paid for health and dental insurance coverage under COBRA up to an amount equal to the length of severance if Administrator is electing health and or dental benefits at the time of termination. Severance and reimbursement of COBRA benefits

AMENDMENT TO EMPLOYMENT AGREEMENT VILLAGE ADMINISTRATOR

will be in exchange for Administrator's full release of any and all claims Administrator may have against the Village at the time of his termination. Severance shall not be paid in the event that the Village chooses not to renew the Employment Agreement, with or without cause, or in the case of a voluntary resignation.

3. **Severability:** If any provision of this Amendment is found to be unenforceable, the remaining provisions shall remain in full force and effect.

Miscellaneous:

1. This Amendment constitutes the entire agreement between the parties and supersedes any prior understandings or agreements, whether oral or written.
2. This Amendment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.
3. All original terms from the initial contract (May 27, 2015) documented in "EMPLOYMENT AGREEMENT VILLAGE ADMINISTRATOR" which are not addressed in this document and any subsequent amendments remain the same.

VILLAGE OF MOUNT HOREB

Date: _____

Ryan Cyzewski, Village President

ATTEST:

Date: _____

Alyssa Gaffney, Village Clerk

VILLAGE ADMINISTRATOR

Date: _____

Nicholas W. Owen