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-PUBLIC HEARING
Wednesday, November 20, 2024 at 6:00 PM

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

1) Call to order
   a. Roll Call
2) Agenda Items
   a. PUBLIC HEARING: 2025 Operating Budget and 2025-2029 Capital Improvement Plan
   1. 2025 Budget Packet
      2. Final Draft 2025 Budget and Capital Improvement Plan
   b. Closed Session: Walgreens Assessment Case. The Village Board may convene in closed session as authorized by Section 19.85(1)(g) of Wisconsin State Statutes for the purpose of conferring with legal counsel who either orally or in writing will advise the governmental body concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
   c. Open Session: Reconvene into Open Session pursuant to Section 19.85(2) of the Wisconsin State Statutes for possible discussion and any necessary action on any matter discussed in closed session and to continue with the regularly scheduled meeting.
   d. Consider Resolution 2024-15 "A RESOLUTION ADOPTING THE 2025 BUDGET AND AUTHORIZING A LEVY AGAINST TAXABLE PROPERTY"
   e. Consider Resolution 2024-16 "A RESOLUTION ADOPTING THE 2025-2029 VILLAGE CAPITAL IMPROVEMENT PLAN"
3) 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

AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
November 20, 2024	

AGENDA ITEM # 2.a

PUBLIC HEARING: 2025 Operating Budget and 2025-2029 Capital Improvement Plan

BACKGROUND

RECOMMENDATION

ATTACHMENTS

None

Village of Mount Horeb

2025 Operating Budget and

2025-2029 Capital Improvement Plan

Contents

Village Administrator Budget Message

Preparing the annual budget always presents a unique set of challenges and an opportunity to be creative and find ways to fund the Village priorities. Some positives for the 2025 budget were a continued cooling of inflation and an improvement in supply chain issues so department heads can better manage supplies for their departments. The Village is extremely 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 2025 are sustainable.

Following the reassessment in 2023 we saw slower growth in assessed value for 2024 to $1,191,880,500; an increase of 0.78% over 2023. The allowable levy increase for the 2025 Budget is tied to net new construction; for 2024 which is 2%, excluding debt levy.

The State's Expenditure Restraint Program (ERP) rewards municipalities under a specified rate of increase. The Village's 2024 budget qualified us to receive the ERP payment in 2025. 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 2025 budget to be eligible for the 2026 payment, is 4.8%. The proposed budget meets the requirements to again qualify us for the ERP. We generally try to max out the ERP increase to take advantage of the increase in the following year's ERP aid. This year we are leaving a lot of the increase on the table due to our inability to increase the general fund expenditures without increased revenue.

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 14.6%.

The Village is fortunate to have a good group of employees overall including many long-term dedicated employees. We are still trying to play catchup with wages to remain competitive in the Madison employment market, unfortunately with levy limits, we have little room for significant adjustments. The baseline increase for employees is 2.5% with higher adjustments 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 2025 is 2.42%. The budgeted change in the mil rate for 2025 for the Village is projected to increase by 0.93%, following an 24% decrease in 2024. 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 2026-2029.

The Finance and Personnel Committee met on October 16th and recommend approval of the 2025 Operating Budget and 2025-2029 Capital Improvement Plan (CIP). The Village Board will receive a presentation on the 2025 budget at the November 6th meeting and set a public hearing for the 2025 Budget and the 2025 – 2029 CIP for a special meeting on November 20, 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 608-437-9409 or nic.owen@mounthorebwi.info. Following the November public hearing, the Board will vote to approve the 2025 Budget and the 2025 - 2029 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:	Nola Gilmore 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/Treasurer: 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: Vacant--608-437-9431
Wastewater Superintendent: Mike Brace --- 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 3.3% from 2024.
- The State of Wisconsin supplemental increase to Shared Revenue is in its second year. Our supplemental aid for 2025 will be $208,805. This amount must go towards specific purposes including public safety, public works, courts or emergency management.
- State transportation aid payment is up $45,132 over 2024 (8%). State transportation aid is a payment based on our prior years' investment in street repairs.
- Total revenues for the GF are up $200,000.
- The fire protection budget increase for 2025 is $34,774.
- 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 2025 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. In order to be able to fund this new position we are proposing eliminating the part-time officer program. Minimal shifts are being filled with the part-time offices we have and the new position will more than offset those hours.
- The budgeted decrease in GF expenditures for the 2025 budget is 0.34%. We are budgeting to draw down fund reserves by approximately $526,000. 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. 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.

Swimming Pool: For 2025 we are proposing increasing the levy by $12,000 to $42,000. The levy is projected to then remain flat through 2029. 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 $50,568 to fund operations; an increase of $1,615 (3%) over 2024. 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 3.5% for 2025. Library receives funding from several sources including surrounding counties whose residents utilize our library. Total Library revenues for 2025 are budgeted to increase by 7%.

The budgeted starting fund balance is projected to decrease by $10,000 to $151,972 to help offset expenses.

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 2025. The levy will increase $10,000 in 2026 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 2025, the same amount as previous years. 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 currently has active loans of $200,000 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. The account carries a small fund balance of $123,000 that could be offered as a small loan.

General Debt Service Fund: This fund accounts for the debt payments due on Village loans. The debt service levy will increase by $57,245 in 2025 to $1,549,255. The debt levy will increase again by a similar amount in 2026 then level off through 2029.

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 2024 equalized value is $1,280,548,195. This means that the Village can legally borrow $64,7027,410. The Village will be at 34.88% of its debt limit in 2025, a slight increase over 2024 due to the Lukken Farm purchase and the extra debt needed for street projects. The debt limit is projected to decrease each year after, to 21.49% of its debt limit in 2029.

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 2025:

- Cable TV Broadcasting equipment – Tricaster - $15,000
- Replace Police Squad: $82.000
- Police Computers: $5,000
- Taser Replacement $11,986
- Street Replacement Projects: $1,909,800
- Street Maintenance Projects: $100,000
- Overhead Garage Door Replacement: $50.000
- Replace Rusted doors at PW Shop: $14,000
- Facility Needs Study: $25,000
- Replace 12’ Snow Pusher for Loader: $19,000
- Replace 2015 Ford F250 Pickup: $60,000
- Replace 2018 John Deere Mower: $35,000
- Replace Fertilizer Spreader: $6,000
- Replace Utility Trailer: $6,000
- Replace Playground Equipment at Grundahl Park: $200,000.
- Access Control and Timed Restroom Locks: $15,700
- Ball Field Improvements at Sunrise Park: $20,000
- Replace Ballfield Lighting at Grundahl Park: $190,000
- Community Center Exterior Improvements: $12,000
- Community Center: Rec Center Entrance and Public Restroom: $35,000
- Pool Painting: $6,500
- Library Exterior Projects: $131,000

Total non-utility capital projects in 2025 are 3,038,924. Budgeted revenues total $2,058,738 including debt, equipment trade in, park replacement fund, ARPA funds leaving a total levy for Capital Projects at $980,186. 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 2024 increment value in TID #3 is $47,896,200. This is up $11,831,200 from 2023.

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 2025 is projected to be -$904,785.

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 withing .5 miles of the TID with exterior improvements. The program funded $32,000 in improvements in its first year. The 2024 increment value in TID #5 is $47,212,200, an increase of $1,356,700 over 2023.

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 2025 is 1.72% more than the levy in 2024. The levy for 2025 complies with this requirement. For 2025, the Village's levy toward the levy limit is $3,998,469 (excluding debt levy). The total general levy is $5,755,860 (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 2.42%. This represents a increase of $18 on a $400,000 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; the annual debt payment in 2025 was $341,492. The estimated starting cash balance in the electric fund for 2025 is $4,577,445 and the estimated ending balance is $3,365,031.

The electric utility's capital projects in 2025 are:

- Replace 40' Bucket Truck: $204,000
- New Utility Trailer for Trencher: $26,500
- North Road Electric Loop: $1,250,000
- Meter Replacement: $20,000

- 60% of Shed Addition: $60,000
- Wire Replacement: $82,500

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 2025 are $444,725. The estimated starting cash balance in the water fund for 2025 is $6,570,981 and the estimated ending balance is $3,908,363.

The water utility's capital projects in 2023 are:

- System Leak Detection: $5,000
- Well #5 Inspection: $350,000
- Nesheim Trial Water Main Replacement: $2,200,000
- Meter replacements: $225,000
- 40% of Shed Addition: $40,000
- Fire Hydrant Sand Blast and Paint: $25,000

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 2025 are $1,106,572. We project payments to remain level through 2026. The estimated starting cash balance in the sewer fund for 2025 is $ 2,708,842 and the estimated ending balance is $2,285,736.

The sewer utility's capital projects in 2025 are:

- Stewart Park Liftstation Force Main: $430,000
- Replace 1 ton crane Truck: $106,000
- Sewer Main Replacement: $95,000
- Sewer Main/Manhole Repair: $150,000
- Compact Logic PLC purchase and programing: $104,000
- Sealcoat Liftstation Driveways: $22,475

Village of Mount Horeb
2025 Budget File Index

Village of Mount Horeb
2025 Budget
Notes

Department Heads asked to budget tightly this year given state of current pricing inflation rates in every area of spending.

Highlighting indicates changes in Draft 3

Changes from 09-25-24 Version (Draft #1) to FINAL Draft:

Fund	Account	Original 9/25/2024	10/2/2024	10/16/2024	FINAL	Amount of Change	Notes
100	100-435300-000	490,000	618,848			128,848	WIDOT Transpo Aid higher than estimated
100	100-534300-249	12,000	15,000			3,000	Change should have been on 9/25 version; missed by DS
100	100-536350-249	187,657	-	197,702		10,045	Pellitterri Rate Adjustment notification 10/1/24
240	Dane County Library Aid	245,789		245,789		-	Confirmed as Actual 10/7/24-No Change
400	Capital Improvements-REC/POOL	10,000	35,000			25,000	Increasing per PRF approved requests.
400	Capital Improvements-REC/POOL	-	6,500			65,000	PRF approved request to make improvements to Concession Stand.
400	Capital Improvements-PW Street Projects (details added thru 2029)	1,500,000		1,909,738		409,738	2025 Street Project Final estimate received 10/4/24
400	Capital Improvements-Wastewater	-		150,000		150,000	Added "Sanitary Main" per MB budget presentation 10/2/24
400	Capital Improvements-Wastewater	-		95,000		95,000	Wastewater portion of Street Projects
205 & 400	Capital Improvements & Special Projects Funds	-		86,000		86,000	Items earmarked in BLUE are suggestions for use of ARPA funds to assist with costs in 2025 ($50K Stormwater project deferred from 2024, $11K park access controls, $25K community center painting)
460	TID #3 Fund	841,622		808,941		32,681	Updated with correct 2024 PC-202 reporting estimates
910	910-592300-200-Outside Svcs Employ	106,090	115,090			9,000	OpenPoint anticipated outside conversion scope charges
910	910-592300-200-Outside Svcs Employed		115,090	124,090		9,000	Mobile App setup $4K/maint, $5K (maint only in future year
LEVY tab	Increased Assessed Value calculations	250,000		400,000		150,000	Assessed Value Calculations increased per F&P request
LEVY tab	Levy Splits adjusted per notes above	5,788,951		5,755,860		(33,091)	Levy Reduced to meet allowable limit
DEBT	Total GO debt	4,285,000		5,263,000		978,000	Values increased per revised borrowing calculations, due to new pricing received on future street projects
100	100-567000-240	75,000			77,000	2,000	Added SNR & HPC Committee funding, $1,000 each; requested & approved 10/16/24
LEVY tab					*Levy calculations for new $400K average household more clearly stated for comparisons		

Levy Limit - Allowable increase in levy, excluding debt levy

Allowable Levy Increase	2.000%	*Per WDOR & ERP program, the maximum allowable increase is 2%
Actual Levy Increase	2.420%	*This is the actual levy limit calculation (without debt) + personal property tax aid
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 2025)

ERP Allowable Increase	4.80%
ERP Actual Increase	-3.13%
Amount to cut / (add)	(613,023)

Capital Expenditures

Village budget, net of expected revenue	980,186	
12/31/25 Fund balance given current budget	1,482,763	balance should be at least $0

Recommendation: Consider the use of ARPA funds for approximately $86,000 of Capital Improvement items, earmarked in BLUE.

New Positions: +1
Adding Patrol Officer 2025; 2024 addition became a replacement of terminated officer, $68,000

Wages
Currently all increases requested are reflected (excluding union): PD, Pool, Rec, Library, FD, Water
CPI decreased 2.3% from 5.4% to 3.2% in 2024
Increases have the following impact:

General Fund	69,070
Other Village Funds	6,502
Utility Funds	32,519
Total	108,091

Recommendations: * 2.5% raises for non-union/library/outreach employees (currently reflected in budget, along with other special requests)
* Approval of additional fulltime police patroll officer; discontinuation of parttime officer program

ARPA Funds: Summary document added to final page of budget packet. Recommending full distribution in 2025.

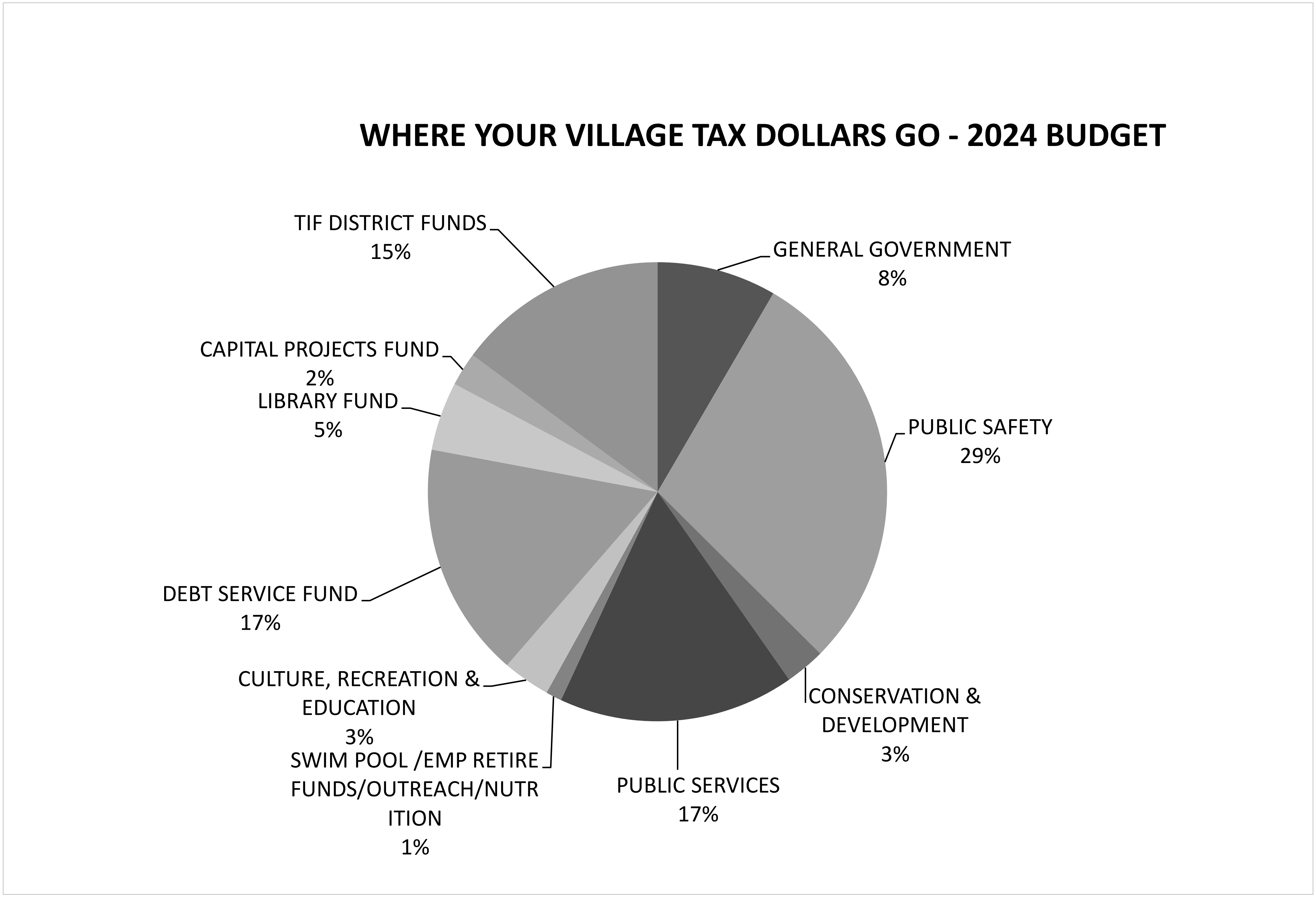
VILLAGE OF MOUNT HOREB
2025 FUND SUMMARY

	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	8,931,379	2,935,808	5,775,198	823,100	253,429	114,020	43,000	1,685,301	426,097	20,987,332	12,233,039	33,220,371
TOTAL EXPENDITURES	9,457,611	2,935,808	3,038,924	833,014	226,502	167,120	42,500	1,361,840	382,768	18,446,087	12,023,603	30,469,691
EXCESS (DEFICIT)	(526,232)	0	2,736,274	(9,914)	26,927	(53,100)	500	323,461	43,329	2,541,245	209,436	2,750,681
FUND BALANCE JANUARY 1	1,490,983	700,548	(1,253,511)	186,649	286,674	(94,819)	303,386	(333,997)	739,232	2,025,145	27,719,780	29,744,925
FUND BALANCE DECEMBER 31	964,750	700,548	1,482,763	176,735	313,601	(147,919)	303,886	(10,536)	782,561	4,566,390	27,929,216	32,495,606
PROPERTY TAX CONTRIBUTION	3,121,844	1,757,391	214,000	530,057	50,568	42,000	40,000	1,562,418	0	7,318,278	0	7,318,278

PROPERTY TAXES ARE SUMMARIZED AS FOLLOWS:	2024	2025	% CHANGE	
GENERAL FUND	3,022,224	**3,121,844**	3.30%	
DEBT SERVICE FUND	1,754,428	**1,757,391**	0.17%	
CAPITAL PROJECTS FUND	250,000	**214,000**	-14.40%	
LIBRARY FUND	512,132	**530,057**	3.50%	
OUTREACH/NUTRITION FUND	48,953	**50,568**	3.30%	
SWIMMING POOL FUND	30,700	**42,000**	36.81%	
EMPLOYEE RETIRE. INS. FUND	40,000	**40,000**	0.00%	
TOTAL GENERAL LEVY	5,658,437	**5,755,860**	1.72%	
TID INCREMENT	1,578,597	**1,562,418**	-1.02%	$ (16,179.00)
TOTAL PROPERTY TAX CONTRIB.	7,237,034	**7,318,278**	1.12%	

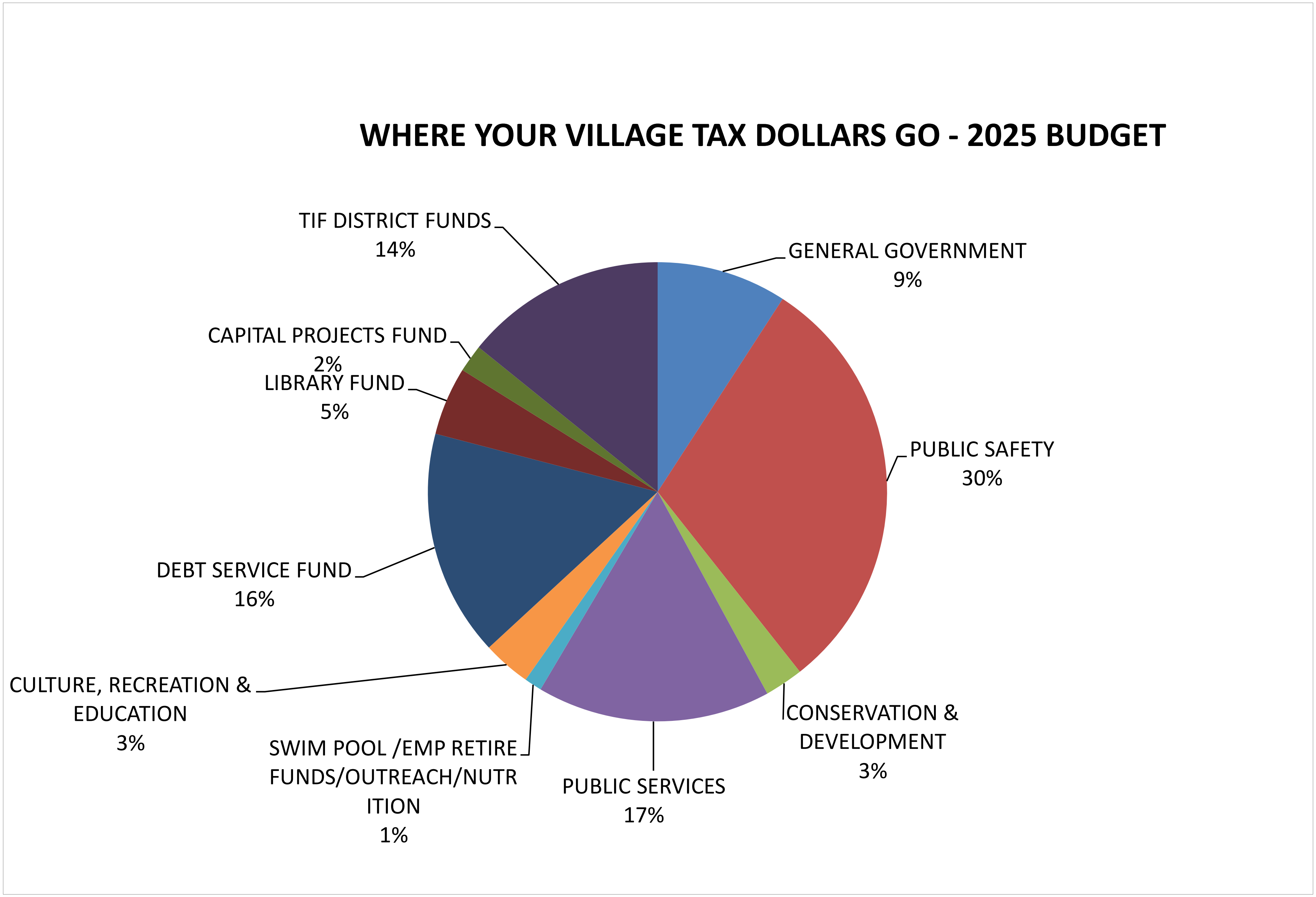
OUTSTANDING VILLAGE INDEBTEDNESS (THRU 12/31/2024)	
VILLAGE GENERAL OBLIGATION BONDS	10,892,000
VILLAGE GENERAL OBLIGATION DEBT	0
TID #3 GENERAL OBLIGATION BONDS	2,523,000
TID #4 GENERAL OBLIGATION DEBT	0
TID #5 GENERAL OBLIGATION DEBT	3,560,000
UTILITY REVENUE BONDS	20,947,691
UTILITY GENERAL OBLIGATION DEBT	0
TOTALS	37,922,691

	2024	2025	% CHANGE		
ASSESSED VALUE	1,182,610,800	**1,191,880,500**	0.78%	9,269,700	Assessed Value increase(decrease) from prior year
MIL RATE PER $1,000 ASSESSED W/OUT TID	**4.784699**	**4.829226**	0.93%		


WHERE YOUR VILLAGE TAX DOLLARS GO - 2024 BUDGET
TIF DISTRICT FUNDS
15%
GENERAL GOVERNMENT
8%
CAPITAL PROJECTS FUND
2%
LIBRARY FUND
5%
PUBLIC SAFETY
29%
DEBT SERVICE FUND
17%
CULTURE, RECREATION &
EDUCATION
3%
CONSERVATION &
DEVELOPMENT
3%
SWIM POOL /EMP RETIRE
FUNDS/OUTREACH/NUTR
ITION
1%
PUBLIC SERVICES
17%

LEVY LIMIT WORKSHEET

LEVY	2022 ACTUAL /2021 LEVY	2023 ACTUAL /2022 LEVY	2024 BUDGET /2023 LEVY	2025 BUDGET /2024 LEVY	2026 BUDGET /2025 LEVY	2027 BUDGET /2026 LEVY	2028 BUDGET /2027 LEVY	2029 BUDGET /2028 LEVY
General Fund (100)	2,890,576	2,995,706	3,022,224	3,121,844	3,221,743	3,324,839	3,431,234	3,541,033
Library (240)	498,992	506,477	512,132	530,057	551,259	570,553	590,522	614,143
Outreach/Nutrition (230)	39,453	47,343	48,953	50,568	52,237	53,961	55,742	57,581
Capital Projects (400)	270,001	250,000	250,000	214,000	300,000	300,000	300,000	300,000
Revolving Loan	0	0	0	0	0	0	0	0
Employee Retirement Insurance (250)	34,999	38,305	40,000	40,000	50,000	55,000	60,000	65,000
Welcome Center (290)	0	0	0	0	0	0	0	0
Swimming Pool (215)	30,000	29,999	30,700	42,000	42,000	42,000	42,000	42,000
TID Debt Service (350)	52,160	54,342	54,428	55,620	54,540	0	0	0
General Debt Service (300)	1,599,999	1,601,120	1,700,000	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
TOTAL GENERAL LEVY	5,416,180	5,523,292	5,658,437	**5,755,860**	5,938,069	6,072,829	6,036,633	6,188,691
GENERAL LEVY % CHANGE	0.73%	1.98%	2.45%	1.72%	3.17%	2.27%	1.66%	1.91%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,764,021	3,867,830	3,904,009	3,998,469	4,217,240	4,346,353	4,479,497	4,619,757
LEVY LIMIT % CHANGE	1.11%	2.76%	0.94%	2.42%	5.47%	3.06%	6.22%	6.29%
Allowable difference %	1.11%	2.430%	1.000%	2.00%	2.00%	2.00%	2.00%	2.00%
	21,330	-62,029	57,810					
				0.722%				
			Adjusted Levy Limit	2.722%	Actual 2024 Net New Construction			
Assessed Value	761,229,160	777,626,860	1,182,610,800	1,191,880,500	*1,215,718,110*	*1,240,032,472*	*1,240,032,472*	*1,264,833,121*
								**estimates*
Mil rate	7.1150	7.1028	4.7847	4.8292	4.8844	4.8973	4.8681	4.8929
Levy based on $250,000 assessed value PREVIOUS AVERAGE	$1,779	$1,776	$1,196					
Annual ave. tax bill change	-$12	-$3	-$580					
Mil Rate Percent change	-0.67%	-0.17%	-32.64%					
Levy based on $400,000 assessed value REVISED AVERAGE			$1,914	$1,932	$1,954	$1,959	$1,947	$1,957
Annual ave. tax bill change; after Village reassessment, 2023			**$718**	**$18**	**$22**	**$5**	**-$7**	**-$2**
Mil Rate Percent change			-32.64%	0.93%	1.14%	0.26%	-0.60%	0.51%

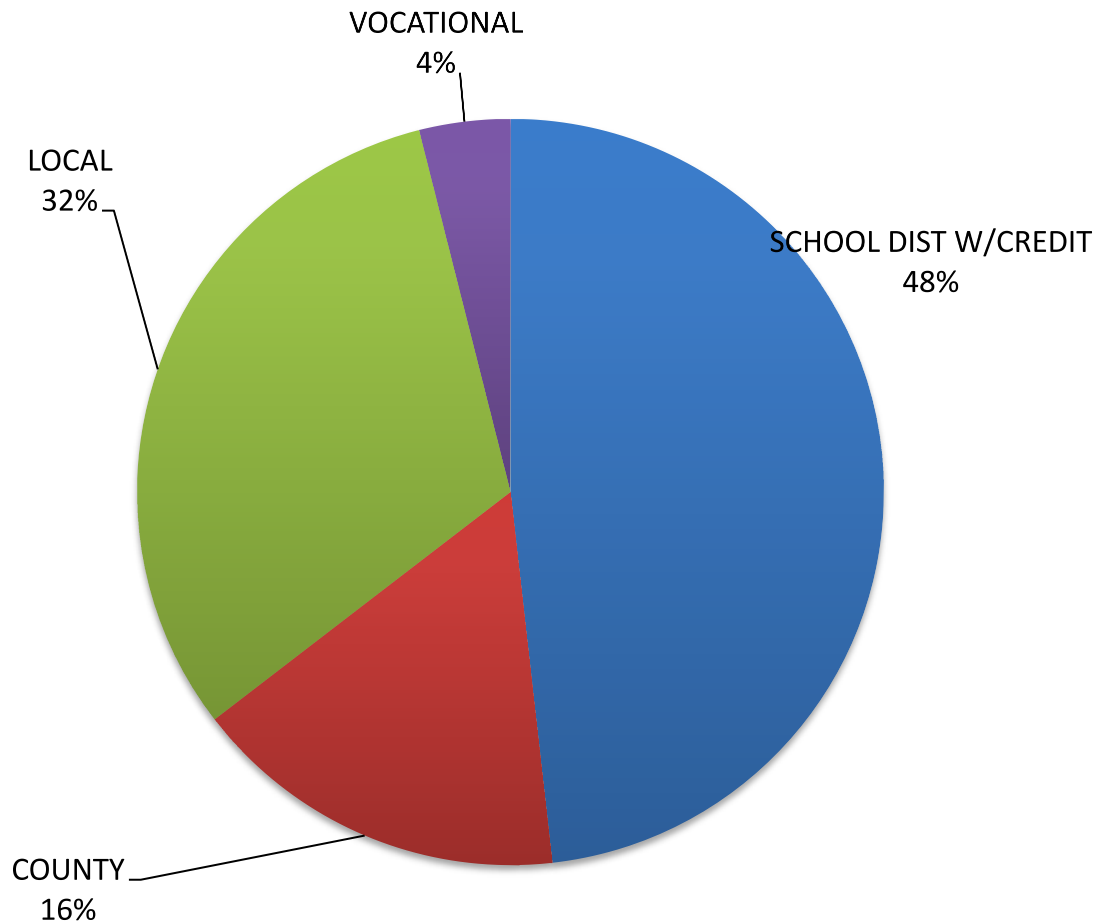

WHERE YOUR VILLAGE TAX DOLLARS GO - 2025 BUDGET
TIF DISTRICT FUNDS
14%
GENERAL GOVERNMENT
9%
CAPITAL PROJECTS FUND
2%
LIBRARY FUND
5%
PUBLIC SAFETY
30%
DEBT SERVICE FUND
16%
CULTURE, RECREATION &
EDUCATION
3%
CONSERVATION &
DEVELOPMENT
3%
SWIM POOL /EMP RETIRE
FUNDS/OUTREACH/NUTR
ITION
1%
PUBLIC SERVICES
17%

Village of Mount Horeb
Total of Wage & Benefit Line Items from 2025 Budget

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
General Fund (100)									
Wages	2,075,144	2,123,233	2,222,481	2,461,611	**2,570,162**	2,628,923	2,672,991	2,734,400	2,781,186
Overtime	128,361	125,890	123,139	133,871	**118,723**	121,453	122,083	124,839	125,647
Health	445,421	926,139	257,311	508,682	**541,796**	558,050	574,791	592,034	609,796
Dental	14,720	15,385	23,337	27,263	**26,994**	27,779	28,585	29,417	30,272
Life	4,189	4,128	4,159	4,173	**4,270**	4,393	4,519	4,647	4,778
ICI	0	0	0	0	**0**	0	0	0	0
Retirement	195,497	196,497	223,835	241,391	**262,619**	270,539	277,408	285,772	293,035
FICA	156,888	159,108	166,255	180,492	**205,582**	210,286	213,705	218,614	222,255
200 Funds (201,215,225,230,240)									
Wages	496,265	527,224	590,996	686,938	**712,376**	737,867	757,816	779,622	787,255
Overtime	2,736	2,493	3,050	2,400	**3,150**	3,150	3,150	3,150	3,150
Health	65,854	77,277	70,494	110,457	**111,126**	113,921	116,778	119,726	121,232
Dental	1,948	3,305	3,849	5,109	**5,931**	5,395	5,581	5,769	5,839
Life	541	594	558	681	**712**	649	667	688	709
ICI	0	0	0	0	**0**	0	0	0	0
Retirement	22,905	25,872	28,051	34,587	**35,892**	37,750	39,043	40,408	41,818
FICA	38,199	40,239	49,025	55,752	**57,630**	60,499	62,135	63,934	64,518
TID Funds (450,455,460)									
Admin Wages	5,000	0	5,000	5,000	**5,000**	5,000	5,000	2,500	2,500
900 Utility Funds (910,920,930)									
Wages	1,167,537	1,202,392	1,306,566	1,411,420	**1,362,140**	1,375,762	1,389,519	1,403,414	1,417,448
Overtime	45,919	42,201	34,551	40,126	**34,732**	34,917	35,105	35,297	35,493
Health	230,753	237,869	545,195	254,927	**273,538**	281,744	290,196	298,901	307,868
Dental	16,904	17,759	16,567	17,792	**17,792**	18,326	18,876	19,442	20,025
Life	2,898	2,922	3,458	2,925	**3,561**	3,668	3,778	3,891	4,008
ICI	0	0	0	0	**0**	0	0	0	0
Retirement	80,899	89,501	92,538	99,132	**96,879**	98,606	100,151	101,717	103,304
FICA	88,414	90,162	86,542	97,808	**106,861**	107,917	108,984	110,061	111,150
Total All Funds									
Wages	**3,743,946**	**3,852,850**	**4,125,043**	**4,564,969**	**4,649,678**	**4,747,553**	**4,825,326**	**4,919,935**	**4,988,389**
Total per 2024 Wages tab					4,726,187				
Wages tab more / (less) than budget tabs					76,509				
Turnover allowance (10% turnover; 60 days to refill)					78,770				
Overtime	**177,016**	**170,584**	**160,740**	**176,397**	**156,605**	**159,520**	**160,338**	**163,286**	**164,290**
Health Insurance	**742,028**	**1,241,285**	**873,001**	**874,066**	**926,460**	**953,715**	**981,765**	**1,010,661**	**1,038,896**
Dental Insurance	**33,572**	**36,449**	**43,753**	**50,163**	**50,717**	**51,500**	**53,042**	**54,628**	**56,136**
Life Insurance	**7,628**	**7,644**	**8,175**	**7,779**	**8,543**	**8,710**	**8,964**	**9,226**	**9,495**
ICI Insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
WRS Retirement	**299,300**	**311,870**	**344,424**	**375,110**	**395,390**	**406,895**	**416,602**	**427,897**	**438,157**
FICA	**283,500**	**289,510**	**301,822**	**334,052**	**370,073**	**378,702**	**384,824**	**392,610**	**397,923**
Total Wages & Benef	**5,286,990**	**5,910,191**	**5,856,957**	**6,382,535**	**6,557,466**	**6,706,594**	**6,830,862**	**6,978,244**	**7,093,285**
Increase v PY	10.8%	11.8%	-0.9%	8.0%	2.7%	2.3%	1.9%	2.2%	1.6%

Notes:
FTE Additions = One--Police dept.
Wages = 2.5% raises reflected, *$76K* included in budget for turnover allowance (assuming 10%/60 days to fill)
Health Insurance annual cost = estimating rates up 7.3% over 2024 per notice from ETF
Dental Insurance annual cost = no increase 2025; estimating rates up 3% 2026+
Life Insurance annual cost = 3% increase assumed; rates increase in July each year
Retirement employer contribution = 6.95% & 15.01% WPPA in 2025 (6.9% & 14.33% in 2024)

WHERE YOUR 2025 TAX DOLLARS GO



Village of Mount Horeb
Full-Time Equivalent (FTE) Report
2021-2025

	2021	2022	2023	2024	2025 Budget	2025 v 2024	Notes
Village Office	9	8	8	8	8	0	
						0	
Public Services	6.25	7.25	7.25	8	8	0	
Police	17.4	18.1	20.1	20.1	19.1	-1	
						0	
Recreation	2.25	2.25	2.25	2.25	2.25	0	
Outreach	2.5	2.5	2.5	2.5	2.5	0	
						0	
Library	9.7	9.7	9.7	9.7	9.7	0	
						0	
Electric Utility	5.4	5.4	5.4	6	6.15	0.15	15% = Apprentice
Water Utility	2.6	2.6	2.6	2	2	0	
Wastewater Utility	4	4	4	4	4	0	
Total	**59.1**	**59.8**	**61.8**	**62.6**	**61.7**	**-0.85**	

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

	2023 ACTUAL	2024 BUDGET	2025 BUDGET	% CHANGE
REVENUES				
TAXES (UTILITY AND OTHER)	470,432	488,230	498,880	2.18%
INTERGOVERNMENTAL REVENUE	879,841	1,088,912	1,167,835	7.25%
LICENSES & PERMITS	127,907	176,182	178,380	1.25%
FINES, FORFEITURES & PENALTIES	30,698	50,000	50,000	0.00%
PUBLIC CHARGES FOR SERVICES	803,124	871,578	885,181	1.56%
INTERGOVERNMENTAL CHARGES	55,710	57,200	59,488	4.00%
MISCELLANEOUS REVENUE	199,648	336,104	327,354	-2.60%
OTHER FINANCING SOURCES	7,507	8,400	8,400	0.00%
TOTAL REVENUES	2,574,867	3,076,606	3,175,518	3.21%
EXPENDITURES				
GENERAL GOVERNMENT	922,346	963,103	1,010,870	4.96%
PUBLIC SAFETY	2,826,159	3,353,848	3,324,961	-0.86%
PUBLIC SERVICES	1,611,445	1,911,379	1,811,411	-5.23%
CULTURE, RECREATION & EDUCATION	384,969	356,636	375,953	5.42%
CONSERVATION & DEVELOPMENT	54,121	268,400	300,400	11.92%
TRANSFER TO OTHER FUNDS	2,528,033	2,636,213	2,634,016	-0.08%
CAPITAL OUTLAY	0	0	0	
TOTAL EXPENDITURES	8,327,073	9,489,578	9,457,611	-0.34%
NET-REVENUES OVER (UNDER) EXPEND	(5,752,206)	(6,412,972)	(6,282,093)	
LOCAL PROPERTY TAX	5,520,333	5,658,437	5,755,860	
NET SURPLUS (DEFICIT)	(231,873)	(754,535)	(526,232)	
FUND BALANCE - START OF YEAR	2,336,495	2,104,622	1,350,087	
FUND BALANCE - END OF YEAR	2,104,622	1,350,087	823,854	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									**current draft changes**				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
5	**REVENUES**													
6		**TAXES**												
8	100-411110-000		PROPERTY TAXES-OTHER FUNDS	2,533,917	2,525,604	2,524,627	2,636,213	2,010,709	2,636,213	2,634,016	2,716,325	2,747,990	2,605,400	2,647,658
9	100-412200-000		SALES TAX DISCOUNT	80	33	40	30	17	30	30	30	30	30	30
10	100-413100-000		PAYMENTS IN LIEU OF TAXES-UTIL	406,333	391,698	430,301	443,804	195,600	443,804	452,680	461,733	470,968	480,387	489,995
11	100-413200-000		TAXES FROM TAX EXEMPT ENTITIES	39,930	39,789	39,613	44,346	26,393	44,346	46,120	47,965	49,883	51,879	53,954
12	100-418000-000		INTEREST ON TAXES	114	22	478	50	13	50	50	50	50	50	50
13			**TOTAL TAXES**	**5,823,467**	**5,847,722**	**5,990,766**	**6,146,667**	**4,446,767**	**6,146,667**	**6,254,740**	**6,447,846**	**6,593,760**	**6,568,979**	**6,732,720**
14														
15		**INTERGOVERNMENTAL REVENUE**												
16	100-434100-000		STATE SHARED REVENUES	181,725	179,923	273,988	377,359	0	377,359	386,803	386,803	386,803	386,803	386,803
17	100-434150-000		STATE SHARED REV-EXPEND RESTRAINT	0	0	0	69,839	0	69,839	69,839	69,839	69,839	69,839	69,839
18	100-434200-000		STATE FIRE INSURANCE	31,581	33,553	37,631	32,000	0	44,000	45,000	45,000	45,000	45,000	45,000
19	100-434300-000		STATE EXEMPT COMPUTER AID	2,349	2,349	2,870	3,463	0	3,463	2,870	2,870	2,870	2,870	2,870
20	100-434400-000		STATE PPT AID	0	4,914	5,666	5,666	5,666	5,666	**17,607**	17,607	17,607	17,607	17,607
21	100-435210-000		STATE GRANT - LAW ENFORCEMENT	0	0	29,315	2,000	5,992	6,000	2,000	2,000	2,000	2,000	2,000
22	100-435300-000		STATE GRANT - TRANSPORTATION	532,585	479,326	506,778	573,716	286,901	573,716	618,848	490,000	490,000	490,000	490,000
23	100-435400-000		STATE GRANT - RECYCLING	17,850	17,805	17,814	17,000	17,839	17,000	17,000	17,000	17,000	17,000	17,000
24	100-435500-000		STATE GRANT - PANDEMIC RELIEF	0	0	0	0	0	0	0	0	0	0	0
25	100-436200-000		STATE PAYMENT IN LIEU OF TAXES	269	269	269	269	269	269	269	269	269	269	269
26	100-437900-000		SHARED REV MEDICAL ASSIST PROG	3,175	0	5,513	7,600	0	7,600	7,600	7,600	7,600	7,600	7,600
27			**TOTAL INTERGOVERNMENTAL REV**	**769,534**	**718,138**	**879,841**	**1,088,912**	**316,667**	**1,104,912**	**1,167,835**	**1,038,987**	**1,038,987**	**1,038,987**	**1,038,987**
28														
29		**LICENSES & PERMITS**												
30	100-441100-000		LIQUOR & MALT BEVERAGE LICENSE	20,337	11,233	9,515	10,000	5,380	10,000	10,000	10,000	10,000	10,000	10,000
31	100-441210-000		OPERATOR LICENSES	2,810	1,450	1,780	3,000	820	3,000	3,000	3,000	3,000	3,000	3,000
32	100-441220-000		CIGARETTE LICENSES	165	188	200	175	125	175	175	175	175	175	175
33	100-441250-000		CATV FRANCHISE FEE (35%)	26,569	28,210	23,308	29,782	8,482	29,782	30,229	30,682	31,142	31,609	32,083
34	100-442110-000		BICYCLE LICENSES	16	2	0	0	0	0	0	0	0	0	0
35	100-442120-000		DOG & CAT LICENSES-VILL SHARE	3,713	4,392	3,010	4,000	1,996	4,000	4,000	4,000	4,000	4,000	4,000
36	100-443100-000		BUILDING PERMITS	79,177	106,528	72,880	116,725	36,995	116,725	118,476	120,253	122,057	123,888	125,746
37	100-444000-000		ZONING PERMITS & FEES	2,550	150	1,530	4,000	1,325	4,000	4,000	4,000	4,000	4,000	4,000
38	100-445000-000		EROSION CONTROL FEES	11,150	6,050	5,750	7,000	1,500	7,000	7,000	7,000	7,000	7,000	7,000
39	100-449000-000		OTHER REGULATORY PERMITS & FEE	4,860	11,730	9,934	1,500	7,684	1,500	1,500	1,500	1,500	1,500	1,500
40			**TOTAL LICENSES & PERMITS**	**151,347**	**169,932**	**127,907**	**176,182**	**64,306**	**176,182**	**178,380**	**180,610**	**182,874**	**185,172**	**187,504**
41														
42		**FINES, FORFEITURES & PENALTIES**												
43	100-451100-000		COURT PENALTIES & COSTS	36,715	28,492	22,732	40,000	10,457	40,000	40,000	40,000	40,000	40,000	40,000
44	100-451300-000		PARKING VIOLATIONS	6,221	6,820	7,966	10,000	4,599	10,000	10,000	10,000	10,000	10,000	10,000
45			**TOTAL FINES, FORFEITS & PENALTIES**	**42,936**	**35,312**	**30,698**	**50,000**	**15,057**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
46														
47		**PUBLIC CHARGES FOR SERVICES**												
48	100-461100-000		TITLE FEES/OTHER GEN GOV (NT)	5,640	5,345	3,755	5,000	2,160	5,000	5,000	5,000	5,000	5,000	5,000
49	100-461200-000		LICENSE PUBLICATION FEES (NT)	0	6	0	150	0	150	150	150	150	150	150
50	100-461300-000		SALE OF MAT. & SUPPLIES (TAX)	1,570	0	0	0	0	0	0	0	0	0	0
51	100-462100-000		LAW ENFORCE. FEES FOR SERVICES	6,237	64	315	1,000	42	1,000	1,000	1,000	1,000	1,000	1,000
52	100-464200-000		RECYCLING & GARBAGE INCOME	474,554	467,238	482,895	540,128	269,815	539,630	553,631	567,472	581,659	596,200	611,105
53	100-467200-000		PARK SHELTER FEES (TAX)	5,652	8,522	5,711	6,000	5,437	6,000	6,000	6,000	6,000	6,000	6,000
54	100-467210-000		BALL FIELD FEES (TAX)	692	664	758	700	0	700	800	800	800	800	800
55	100-467215-000		BALL FIELD FEES-YOUTH ORG (NT)	0	0	0	0	0	0	0	0	0	0	0
56	100-467340-000		SWIMMING POOL (TAX)	0	47	0	0	0	0	0	0	0	0	0
57	100-467410-000		RECREATION PROGRAM (TAX)	10,027	11,420	10,742	9,000	6,387	9,000	9,000	9,000	9,000	9,000	9,000
58	100-467415-000		RECREATION PROG (NT)	194,434	251,954	235,503	250,000	155,129	250,000	250,000	250,000	250,000	250,000	250,000
59	100-467418-000		WPRA TICKET PROGRAM REV (NT)	4,891	5,961	8,430	4,000	1,068	9,500	4,000	4,000	4,000	4,000	4,000
60	100-467430-000		COMMUNITY CENTER (NT)	145	0	0	0	0	0	0	0	0	0	0
61	100-467435-000		COMMUNITY CENTER-PRIVATE(TAX)	0	0	0	350	0	350	350	350	350	350	350
62	100-467844-000		VENDING MACHINE COMMISSION(NT)	1,064	832	888	250	130	250	250	250	250	250	250

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									current draft changes				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
63	100-467847-000		RECREATION SPONSORSHIP REVENUE	475	5,070	2,890	5,000	2,000	5,000	5,000	5,000	5,000	5,000	5,000
64	100-469000-000		MISCELLANEOUS REVENUE	52,794	53,412	51,236	50,000	25,287	50,000	50,000	50,000	50,000	50,000	50,000
65			**TOTAL PUBLIC CHARGES FOR SERVIC**	**758,175**	**810,535**	**803,124**	**871,578**	**467,455**	**876,580**	**885,181**	**899,022**	**913,209**	**927,750**	**942,655**
66														
67		**INTERGOVERNMENTAL CHARGES**												
68	100-470000-000		INTERGOVERN. CHARGES-SERVICES	**75,272**	**53,356**	**55,710**	**57,200**	**31,448**	**57,200**	**59,488**	**61,868**	**64,343**	**66,917**	**69,594**
69														
70		**MISCELLANEOUS REVENUE**												
71	100-481100-000		INVESTMENT INTEREST	14,026	32,695	154,183	60,000	57,114	60,000	60,000	60,000	60,000	60,000	60,000
72	100-481101-000		CAPITAL LEASE REV-INTEREST			548	0	548	0	0	0	0	0	0
73	100-481200-000		MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
74	100-481500-000		LANDMARKS FOUNDATION INTEREST	0	0	0	0	0	0	0	0	0	0	0
75	100-482500-000		NORSK GOLF PROPERTY LEASE	7,200	7,121	7,285	7,800	4,086	7,800	7,800	7,800	7,800	7,800	7,800
76	100-482900-000		RENT-MUNICIPAL BUILDINGS	33,804	33,804	33,804	33,804	16,902	33,804	33,804	33,804	33,804	33,804	33,804
77	100-483000-000		PROPERTY & EQUIPMENT SALES	60	0	0	0	0	0	0	0	0	0	0
78	100-484000-000		COMPENSATION-FIXED ASSET LOSS	400	0	0	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
79	100-485000-000		CONTRIBUTIONS-ORG & INDIVIDUAL	54,914	0	0	210,000	6,550	6,550	210,000	0	0	0	0
80	100-485500-000		CONTRIBUTIONS-K9 PROGRAM	0	17,866	200	0	200	0	0	0	0	0	0
81	100-485100-000		REC DEPT CONTRIBUTIONS	625	10	145	0	210	0	0	0	0	0	0
82	100-489000-000		REFUND OF PRIOR YEARS EXPENSE	23,447	0	3,483	23,000	478	23,000	14,250	14,250	14,250	14,250	14,250
83			**TOTAL MISCELLANEOUS REVENUE**	**134,476**	**91,496**	**199,648**	**336,104**	**86,088**	**132,654**	**327,354**	**117,354**	**117,354**	**117,354**	**117,354**
84														
85		**OTHER FINANCING SOURCES**												
86	100-491300-000		LANDMARKS CONTRACT PAYMENT	0	0	0	0	0	0	0	0	0	0	0
87	100-492200-000		TRANSFER FROM OTHER FUNDS	8,922	2,194	7,507	8,400	0	8,400	8,400	8,400	8,400	8,400	8,400
88	100-492600-000		TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0
89														
90			**TOTAL REVENUES**	**7,764,128**	**7,728,685**	**8,095,201**	**8,735,043**	**5,427,788**	**8,552,595**	**8,931,379**	**8,804,087**	**8,968,927**	**8,963,559**	**9,147,213**
91				2,387,119	2,312,505	2,574,867								
92	**EXPENDITURES**													
93	**GENERAL GOVERNMENT**													
94		**VILLAGE BOARD**												
95	100-511000-111		REGULAR WAGES	22,131	22,131	22,000	22,000	11,000	22,000	22,000	22,000	22,000	22,000	22,000
96	100-511000-136		FICA	1,694	1,693	1,683	1,683	842	1,683	1,683	1,683	1,683	1,683	1,683
97	100-511000-320		FEES & DUES	5,842	12,504	275	6,839	7,108	7,108	7,330	7,697	8,081	8,485	8,910
98	100-511000-330		MILEAGE REIMBURSEMENT	0	0	0	600	0	0	600	600	600	600	600
99	100-511000-335		TRAINING	0	0	103	1,000	0	0	1,000	1,000	1,000	1,000	1,000
100	100-511000-390		MISCELLANEOUS EXPENDITURES	7,103	1,771	1,434	1,000	512	1,000	1,000	1,000	1,000	1,000	1,000
101			**TOTAL VILLAGE PRESIDENT**	36,769	38,099	**25,495**	**33,122**	**19,462**	**31,791**	**33,613**	**33,980**	**34,364**	**34,768**	**35,193**
102														
103		**MUNICIPAL COURT**												
104	100-512000-111		REGULAR WAGES	29,718	29,767	29,651	31,053	18,238	31,053	31,645	31,645	31,645	31,645	31,645
105	100-512000-122		OVERTIME	751	692	639	500	323	500	500	500	500	500	500
106	100-512000-131		HEALTH	3,817	3,759	3,534	8,100	1,973	3,945	4,233	4,360	4,491	4,626	4,765
107	100-512000-132		DENTAL	364	383	575	148	298	596	500	515	530	546	562
108	100-512000-133		LIFE	152	156	158	155	81	155	160	165	170	175	180
109	100-512000-134		ICI	0	0	0	0	0	0	0	0	0	0	0
110	100-512000-135		RETIREMENT	1,543	1,450	1,614	1,680	845	1,680	1,734	1,744	1,754	1,764	1,774
111	100-512000-136		FICA	2,323	2,260	2,327	2,414	1,328	2,414	2,459	2,459	2,459	2,459	2,459
112	100-512000-220		UTILITIES	468	431	436	408	0	521	521	531	542	553	564
113	100-512000-310		OFFICE SUPPLIES	402	103	215	250	9	50	250	250	250	250	250
114	100-512000-315		POSTAGE	367	208	174	300	93	185	200	200	200	200	200
115	100-512000-335		TRAINING	1,346	1,222	1,120	2,241	845	1,200	1,500	1,500	1,500	1,500	1,500
116	100-512000-390		MISCELLANEOUS EXPENDITURES	950	1,061	2,601	1,200	16	100	1,200	1,200	1,200	1,200	1,200
117	100-512000-510		INSURANCE/BOND EXPENSE	0	220	0	220	200	200	0	220	0	220	0
118	100-512000-810		EQUIPMENT	0	0	85	700	0	0	0	0	0	0	0

	A	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**												
2	**2025 BUDGET WORKSHEET**								current draft changes				
3	**GENERAL FUND**		**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
119		**TOTAL MUNICIPAL COURT**	**42,202**	**41,710**	**43,127**	**49,369**	**24,248**	**42,599**	**44,902**	**45,289**	**45,241**	**45,638**	**45,599**
120													
121		**LEGAL**											
122	100-513000-210	GENERAL VILLAGE-FEES & EXPENSE	9,289	10,825	33,643	18,000	19,414	25,000	18,000	18,000	18,000	18,000	18,000
123	100-513000-211	COURT - FEES & EXPENSE	30,826	35,959	41,362	15,000	9,503	19,006	15,000	15,000	15,000	15,000	15,000
124		**TOTAL LEGAL**	**40,115**	**46,784**	**75,005**	**33,000**	**28,917**	**44,006**	**33,000**	**33,000**	**33,000**	**33,000**	**33,000**
125													
126		**LABOR RELATIONS**											
127	100-513100-210	FEES & EXPENSE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
128													
129		**CODIFICATION OF ORDINANCES**											
130	100-513200-210	CONTRACTUAL SERVICES	**5,417**	**1,217**	**1,195**	**7,000**	**0**	**7,000**	**7,000**	**7,000**	**7,000**	**3,500**	**3,500**
131													
132		**ADMINISTRATION**											
133	100-514100-111	REGULAR WAGES	102,557	72,224	61,336	60,936	32,178	60,936	124,839	127,336	129,882	132,480	135,130
134	100-514100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
135	100-514100-131	HEALTH	14,187	10,240	13,843	31,729	10,250	20,499	21,996	22,656	23,336	24,036	24,757
136	100-514100-132	DENTAL	676	193	640	149	332	665	665	685	706	727	749
137	100-514100-133	LIFE	226	99	76	134	47	134	138	142	146	150	155
138	100-514100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
139	100-514100-135	RETIREMENT	7,304	4,829	4,112	4,205	2,185	4,205	8,676	8,901	9,131	9,366	9,608
140	100-514100-136	FICA	8,320	5,829	4,968	4,662	2,771	4,662	9,550	9,741	9,936	10,135	10,337
141	100-514100-320	FEES & DUES	1,230	965	1,104	1,716	339	1,000	1,742	1,768	1,795	1,822	1,849
142	100-514100-330	MILEAGE REIMBURSEMENT	0	0	85	750	32	150	750	750	750	750	750
143	100-514100-335	TRAINING	1,810	1,037	1,296	5,000	1,407	1,500	5,000	5,000	5,000	5,000	5,000
144	100-514100-390	MISCELLANEOUS EXPENDITURES	2,574	8,672	7,942	2,000	6,032	7,000	4,240	4,240	4,240	4,240	4,240
145	100-514100-810	EQUIPMENT	57	0	0	0	533	533	0	1,500	0	0	0
146		**TOTAL ADMINISTRATION**	**138,941**	**104,088**	**95,403**	**111,281**	**56,106**	**101,284**	**177,596**	**182,719**	**184,923**	**188,706**	**192,575**
147													
148		**CLERK**											
149	100-514200-111	REGULAR WAGES	62,074	62,205	66,801	68,760	34,774	68,760	117,684	120,038	122,438	124,887	127,385
150	100-514200-122	OVERTIME	941	4,015	1,861	2,000	2,052	4,200	2,000	3,000	2,000	3,000	2,000
151	100-514200-131	HEALTH	17,719	17,399	16,764	38,424	8,220	16,439	17,639	18,168	18,713	19,274	19,852
152	100-514200-132	DENTAL	963	991	1,556	367	718	1,435	1,400	1,442	1,485	1,530	1,576
153	100-514200-133	LIFE	196	199	208	208	116	208	214	220	227	234	241
154	100-514200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
155	100-514200-135	RETIREMENT	4,256	4,270	4,624	4,882	2,533	4,882	8,318	8,600	8,748	9,042	9,199
156	100-514200-136	FICA	4,480	4,655	4,857	5,413	2,631	5,413	9,156	9,412	9,520	9,783	9,898
157	100-514200-320	FEES & DUES	147	130	65	130	215	215	130	130	130	130	130
158	100-514200-330	MILEAGE REIMBURSEMENT	0	0	269	500	9	100	600	500	600	600	600
159	100-514200-335	TRAINING & TRAVEL	1,619	476	1,489	2,500	646	1,200	2,500	2,500	2,500	2,500	2,500
160	100-514200-810	EQUIPMENT	0	823	0	0	0	0	0	0	0	0	0
161		**TOTAL CLERK**	**92,395**	**95,163**	**98,493**	**123,184**	**51,913**	**102,852**	**159,641**	**164,010**	**166,361**	**170,981**	**173,381**
162													
163		**GENERAL PERSONNEL**											
164	100-514300-111	EMPLOYEE INCENTIVES	**0**	**30**	**177**	**600**	**0**	**600**	**600**	**600**	**600**	**600**	**600**
165													
166													
167		**ELECTIONS**											
168	100-514400-111	REGULAR WAGES	7,311	15,947	8,820	20,000	5,529	20,000	10,000	18,000	10,000	18,000	10,000
169	100-514400-122	OVERTIME	1	0	16	50	19	50	50	125	50	50	50
170	100-514400-131	HEALTH	1,220	1,161	1,124	2,576	399	798	856	882	908	935	963
171	100-514400-132	DENTAL	51	47	83	14	27	54	50	52	54	56	58
172	100-514400-133	LIFE	3	3	4	2	4	2	2	2	2	2	2
173	100-514400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
174	100-514400-135	RETIREMENT	178	156	196	1,383	107	1,383	698	1,267	707	1,276	715
175	100-514400-136	FICA	206	207	236	200	131	200	769	1,387	769	1,381	769

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									current draft changes				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
176	100-514400-245		MAINTENANCE-CONTRACTUAL	825	0	1,733	1,173	0	1,173	1,196	1,220	1,244	1,269	1,294
177	100-514400-310		OFFICE SUPPLIES	1,099	1,200	2,329	1,000	821	1,000	1,000	200	1,000	200	200
178	100-514400-315		POSTAGE	1,494	3,151	1,109	4,000	1,016	4,000	2,310	2,310	2,310	2,310	2,310
179	100-514400-328		PRINTING & PUBLICATIONS	1,348	1,552	1,422	2,000	1,639	2,000	3,000	1,500	2,000	1,500	1,500
180	100-514400-330		MILEAGE REIMBURSEMENT	0	158	63	200	0	200	200	200	200	200	200
181	100-514400-335		TRAINING	0	225	18	200	29	200	0	0	0	0	0
182	100-514400-390		MISCELLANEOUS EXPENDITURES	843	1,403	1,029	100	639	1,300	1,000	1,500	500	1,500	500
183	100-514400-810		EQUIPMENT	0	120	1,593	2,000	2,349	2,500	0	4,000	0	0	0
184			**TOTAL ELECTIONS**	**14,582**	**25,331**	**19,775**	**34,898**	**12,709**	**34,860**	**21,131**	**32,645**	**19,744**	**28,679**	**18,561**
185														
186		**OTHER OFFICE EXPENSE**												
187	100-514500-210		EMPLOYEE BENEFITS EXPENSE	1,888	3,318	2,044	2,000	3,210	3,710	2,208	2,208	2,208	2,208	2,208
188	100-514500-220		INVESTMENT FEES & EXPENSE	0	0	0	0	0	0	0	0	0	0	0
189	100-514500-245		MAINT-OFFICE MACHINE CONTRACTS	30,032	24,240	32,928	25,000	13,691	30,000	66,240	67,565	68,916	70,294	71,700
190	100-514500-310		OFFICE SUPPLIES	3,795	5,325	4,757	5,000	1,586	3,200	5,000	5,000	5,000	5,000	5,000
191	100-514500-315		POSTAGE	1,063	812	1,393	1,200	516	1,200	1,325	1,425	1,532	1,647	1,771
192	100-514500-328		PRINTING & PUBLICATIONS	2,277	4,121	1,811	2,500	799	1,600	2,575	2,652	2,732	2,814	2,898
193	100-514500-390		TECHNOLOGY EXPENSE	17,668	17,228	24,402	18,000	16,060	18,000	18,540	19,096	19,669	20,259	20,867
194	100-514500-810		EQUIPMENT	222	5,390	22,231	30,750	5,814	13,759	12,208	11,808	5,608	31,758	10,000
195			**TOTAL OTHER OFFICE EXPENSE**	**56,947**	**60,435**	**89,567**	**84,450**	**41,676**	**71,469**	**108,096**	**109,754**	**105,665**	**133,980**	**114,444**
196														
197		**ACCOUNTING**												
198	100-515100-210		CONTRACTUAL SERVICES	**39,678**	**42,636**	**49,000**	**46,988**	**42,966**	**46,988**	**48,398**	**49,850**	**51,346**	**52,886**	**54,473**
199														
200		**TREASURER**												
201	100-515200-111		REGULAR WAGES	112,352	115,411	128,823	134,622	66,366	134,622	90,082	91,884	93,721	95,596	97,508
202	100-515200-122		OVERTIME	6,487	3,446	4,909	6,500	2,589	6,500	6,000	6,000	6,000	6,000	6,000
203	100-515200-131		HEALTH	17,344	21,248	19,188	43,980	10,695	21,391	22,952	23,641	24,350	25,081	25,833
204	100-515200-132		DENTAL	1,072	1,072	1,344	326	800	1,599	1,600	1,648	1,697	1,748	1,800
205	100-515200-133		LIFE	263	435	402	313	146	313	322	332	342	352	363
206	100-515200-134		ICI	0	0	0	0	0	0	0	0	0	0	0
207	100-515200-135		RETIREMENT	7,744	7,292	8,967	9,737	4,743	9,737	6,678	6,842	7,010	7,183	7,359
208	100-515200-136		FICA	8,789	8,868	9,987	10,796	5,058	10,796	7,350	7,488	7,629	7,772	7,918
209	100-515200-315		POSTAGE	1,230	2,406	2,026	1,813	0	1,813	2,295	2,352	2,411	2,471	2,533
210	100-515200-320		FEES & DUES	739	533	29	850	50	200	850	850	850	850	850
211	100-515200-328		PRINTING AND PUBLICATIONS	260	707	240	480	106	200	480	480	480	480	480
212	100-515200-330		MILEAGE REIMBURSEMENT	0	63	0	750	0	300	750	750	750	750	750
213	100-515200-335		TRAINING	258	2,365	2,093	4,000	804	4,000	4,500	4,500	4,500	4,500	4,500
214	100-515200-810		EQUIPMENT	0	1,699	0	0	0	0	0	1,400	0	0	0
215			**TOTAL TREASURER**	**156,538**	**165,544**	**178,007**	**214,166**	**91,356**	**191,471**	**143,858**	**148,166**	**149,740**	**152,782**	**155,894**
216														
217		**ASSESSMENT OF PROPERTY**												
218	100-515300-210		CONTRACTUAL SERVICES	13,040	20,103	20,030	20,000	15,920	20,000	20,000	20,000	22,000	22,000	22,000
219	100-515300-328		PRINTING & PUBLICATIONS	74	164	148	175	30	175	175	175	175	175	175
220			**TOTAL ASSESSMENT OF PROPERTY**	**13,114**	**20,267**	**20,178**	**20,175**	**15,950**	**20,175**	**20,175**	**20,175**	**22,175**	**22,175**	**22,175**
221														
222		**MUNICIPAL BUILDING**												
223	100-516000-111		REGULAR WAGES	2,054	13,436	16,183	10,000	3,437	10,000	11,000	11,000	11,000	11,000	11,000
224	100-516000-122		OVERTIME	62	0	0	0	0	0	0	0	0	0	0
225	100-516000-131		HEALTH	845	1,893	872	1,998	165	331	355	366	377	388	400
226	100-516000-132		DENTAL	36	32	55	23	11	23	24	25	26	27	28
227	100-516000-133		LIFE	7	20	9	34	2	34	35	36	37	38	39
228	100-516000-134		ICI	0	0	0	0	0	0	0	0	0	0	0
229	100-516000-135		RETIREMENT	143	335	188	690	38	690	765	769	773	778	782
230	100-516000-136		FICA	147	980	1,218	765	258	765	842	842	842	842	842
231	100-516000-220		UTILITIES	16,376	17,702	18,439	17,340	7,818	17,340	17,687	18,041	18,402	18,770	19,145
232	100-516000-240		REPAIRS & MAINT - CONTRACTUAL	29,116	28,722	31,926	21,000	14,646	27,000	27,000	27,000	27,000	27,000	27,000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									**current draft changes**				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
233	100-516000-350		MAINTENANCE SUPPLIES	1,438	2,608	753	3,100	556	3,100	3,193	3,289	3,388	3,490	3,595
234	100-516000-390		MISCELLANEOUS EXPENDITURES	3,055	1,192	900	750	486	750	750	750	750	750	750
235	100-516000-810		EQUIPMENT	0	0	2,224	0	0	0	0	0	0	0	0
236	100-516000-820		BUILDING REPAIRS	0	1,161	17,160	0	0	0	0	0	0	0	0
237			**TOTAL MUNICIPAL BUILDING**	**53,279**	**68,081**	**89,926**	**55,700**	**27,418**	**60,033**	**61,650**	**62,118**	**62,595**	**63,083**	**63,581**
238														
260														
261		**NONDEPARTMENTAL INSURANCE & BONDS**												
262	100-519300-510		PROPERTY & LIABILITY	107,895	114,114	132,866	148,171	66,659	148,171	149,208	151,446	153,718	156,024	158,364
263	100-519300-511		UNEMPLOYMENT	2,853	4,349	4,132	1,000	4,614	4,614	2,000	2,000	2,000	2,000	2,000
264			**TOTAL NONDEPT INSURANCE & BONDS**	**110,748**	**118,463**	**136,998**	**149,171**	**71,272**	**152,785**	**151,208**	**153,446**	**155,718**	**158,024**	**160,364**
265														
266		**WRITTEN OFF PROPERTY TAXES**												
267	100-519800-390		WRITTEN OFF PROPERTY TAXES	**58**	**0**	**0**	**0**	**2,148**	**0**	**0**	**0**	**0**	**0**	**0**
268														
269		**PRIOR YEARS EXPENDITURES**												
270	100-519900-390		ADDITIONAL EXPENSE PRIOR YEARS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
271														
272			**TOTAL GENERAL GOVERNMENT**	**800,784**	**827,849**	**922,346**	**963,103**	**486,142**	**907,913**	**1,010,870**	**1,042,752**	**1,038,471**	**1,088,802**	**1,073,339**
273														
274	**PUBLIC SAFETY**													
275		**POLICE ADMINISTRATION**												
276	100-521100-111		REGULAR WAGES	360,147	469,985	457,363	514,922	260,629	514,922	534,050	544,731	555,626	566,738	578,073
277	100-521100-113		REGULAR WAGES-BLDG MAINT	(1,149)	255	648	1,100	0	1,100	1,000	1,000	1,000	1,000	1,000
278	100-521100-122		OVERTIME	14,810	24,086	21,151	15,000	24,277	48,555	35,000	35,000	35,000	35,000	35,000
279	100-521100-131		HEALTH	55,470	102,410	107,423	246,214	60,072	120,145	128,915	132,782	136,765	140,868	145,094
280	100-521100-132		DENTAL	2,024	3,762	5,945	1,835	3,646	7,293	7,300	7,519	7,745	7,977	8,216
281	100-521100-133		LIFE	898	916	1,025	871	537	871	897	924	952	981	1,010
282	100-521100-134		ICI	0	0	0	0	0	0	0	0	0	0	0
283	100-521100-135		RETIREMENT	39,143	48,209	55,125	35,606	36,085	35,606	37,186	38,147	39,131	40,139	41,172
284	100-521100-136		FICA	28,093	36,733	35,479	38,765	20,945	38,765	43,609	44,426	45,259	46,109	46,977
285	100-521100-220		UTILITIES	55,065	65,993	62,664	78,588	34,529	78,588	80,160	81,763	83,398	85,066	86,767
286	100-521100-240		BUILDING MAINT. CONTRACTUAL	20,128	20,078	20,679	24,000	11,100	24,000	24,000	24,000	24,000	24,000	24,000
287	100-521100-245		MAINT-OFFICE MACHINE CONTRACTS	1,953	1,783	1,681	5,000	868	5,000	5,000	5,000	5,000	5,000	5,000
288	100-521100-249		MISCELLANEOUS-CONTRACTUAL	59	4,361	7,613	2,500	6,115	6,500	2,500	2,575	2,652	2,732	2,814
289	100-521100-310		OFFICE SUPPLIES	2,117	1,535	3,218	1,500	825	1,500	1,750	1,800	1,800	1,850	1,850
290	100-521100-315		POSTAGE	362	213	265	500	239	500	500	500	500	500	500
291	100-521100-320		FEES & DUES	295	615	340	300	490	500	300	300	300	300	300
292	100-521100-325		SUBSCRIPTIONS	0	0	96	200	0	200	200	200	200	200	200
293	100-521100-335		TRAINING	6,581	8,338	9,262	9,000	728	9,000	9,000	9,000	9,000	9,000	9,000
294	100-521100-340		OPERATING SUPPLIES	1,221	3,305	2,636	750	1,143	1,500	750	750	750	750	750
295	100-521100-345		CLOTHING ALLOWANCE	1,671	3,074	9,558	2,500	632	2,500	2,500	2,500	2,500	2,500	2,500
296	100-521100-350		MAINTENANCE	1,433	404	675	750	1,237	1,500	750	750	750	750	750
297	100-521100-380		PUBLIC RELATIONS EXPENDITURES	650	1,715	849	1,250	44	1,250	1,250	1,250	1,250	1,250	1,250
298	100-521100-390		MISCELLANEOUS EXPENDITURES	1,403	2,374	1,453	1,000	2,866	3,000	2,100	2,100	2,100	2,100	2,100
299	100-521100-395		TECHNOLOGY EXPENSE	26,405	24,587	55,239	23,983	17,677	23,983	24,702	25,444	26,207	26,993	27,803
300	100-521100-810		EQUIPMENT	6,246	196	4,687	0	1,375	0	0	0	0	0	0
301			**TOTAL POLICE ADMINISTRATION**	**625,026**	**824,929**	**865,073**	**1,006,134**	**486,060**	**926,778**	**943,419**	**962,461**	**981,885**	**1,001,804**	**1,022,125**
302														
303		**POLICE PATROL**												
304	100-521200-111		REGULAR WAGES	809,374	749,379	810,900	897,270	452,121	897,270	970,554	999,671	1,029,661	1,060,551	1,092,368
305	100-521200-112		REGULAR WAGES - PART TIME	4,282	0	4,719	18,000	3,388	18,000	0	0	0	0	0
306	100-521200-122		OVERTIME	86,309	75,761	71,545	53,560	52,196	53,560	55,167	56,822	58,527	60,283	62,091
307	100-521200-131		HEALTH	147,164	151,848	134,661	243,748	82,871	165,742	177,841	183,176	188,671	194,331	200,161
308	100-521200-132		DENTAL	4,577	3,281	5,184	6,814	3,293	6,586	6,500	6,695	6,896	7,103	7,316
309	100-521200-133		LIFE	1,068	785	727	765	403	765	788	812	836	861	887
310	100-521200-134		ICI	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									**current draft changes**				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
311	100-521200-135		RETIREMENT	103,999	100,840	112,022	136,159	67,194	136,159	153,961	159,108	164,425	169,918	175,593
312	100-521200-136		FICA	66,878	62,664	64,422	70,725	34,606	70,725	78,468	80,822	83,246	85,744	88,316
313	100-521200-249		MISCELLANEOUS-CONTRACTUAL	0	0	388	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
314	100-521200-345		CLOTHING ALLOWANCE	8,861	11,537	7,531	7,500	8,787	7,500	7,500	7,500	7,500	7,500	7,500
315	100-521200-370		GASOLINE & OIL	20,530	26,372	24,706	20,600	14,196	20,600	21,218	21,855	22,511	23,186	23,882
316	100-521200-375		VEHICLE MAINTENANCE	9,136	12,445	9,760	10,000	7,797	10,000	10,000	10,000	10,000	10,000	10,000
317	100-521200-390		MISCELLANEOUS EXPENDITURES	4,592	4,461	1,152	4,000	439	4,000	7,400	7,400	7,400	7,400	7,400
318	100-521200-810		EQUIPMENT	12,749	12,454	14,483	13,000	3,460	13,000	8,500	8,500	8,500	8,500	8,500
319			**TOTAL POLICE PATROL**	**1,279,518**	**1,211,827**	**1,262,200**	**1,484,142**	**730,750**	**1,405,907**	**1,499,897**	**1,544,361**	**1,590,173**	**1,637,377**	**1,686,014**
320														
321		**CRIME INVESTIGATION**												
322	100-521300-340		OPERATING SUPPLIES	640	193	1,148	1,000	166	1,000	1,000	1,000	1,000	1,000	1,000
323	100-521300-349		DRUG INVESTIGATION EXPENSE	452	53	69	139	0	139	139	139	139	139	139
324	100-521300-390		MISCELLANEOUS EXPENDITURES	176	415	37	200	225	200	200	200	200	200	200
325			**TOTAL CRIME INVESTIGATION**	**1,268**	**661**	**1,254**	**1,339**	**391**	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**	**1,339**
326														
327		**POLICE TRAINING**												
328	100-521500-111		REGULAR WAGES	1,984	394	0	0	0	0	0	0	0	0	0
329	100-521500-112		REGULAR WAGES - PART TIME	0	0	0	0	0	0	0	0	0	0	0
330	100-521500-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
331	100-521500-131		HEALTH	299	0	8,797	20,163	3,746	3,746	0	0	0	0	0
332	100-521500-132		DENTAL	53	0	0	0	0	0	0	0	0	0	0
333	100-521500-133		LIFE	7	0	54	0	22	22	0	0	0	0	0
334	100-521500-134		ICI	0	0	0	0	0	0	0	0	0	0	0
335	100-521500-135		RETIREMENT	398	0	4,268	0	1,774	1,774	0	0	0	0	0
336	100-521500-136		FICA	266	0	2,299	0	854	0	0	0	0	0	0
337	100-521500-330		MILEAGE REIMBURSEMENT	318	405	328	1,000	237	500	1,000	1,000	1,000	1,000	1,000
338	100-521500-335		TRAINING	10,835	5,133	13,835	10,000	1,670	5,000	10,000	10,000	10,000	10,000	10,000
339	100-521500-340		OPERATING SUPPLIES	3,544	1,093	3,946	2,000	115	1,000	2,060	2,122	2,186	2,252	2,320
340	100-521500-390		MISCELLANEOUS EXPENDITURES	338	0	360	400	0	200	400	400	400	400	400
341			**TOTAL POLICE TRAINING**	**18,042**	**7,024**	**33,886**	**33,563**	**8,418**	**12,242**	**13,460**	**13,522**	**13,586**	**13,652**	**13,720**
342														
343		**CROSSING GUARDS**												
344	100-521600-111		REGULAR WAGES	4,509	5,811	5,460	7,800	4,260	7,800	6,500	6,500	6,500	6,500	6,500
345	100-521600-136		FICA	345	445	418	597	326	597	497	497	497	497	497
346	100-521600-390		MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
347			**TOTAL CROSSING GUARDS**	**4,854**	**6,255**	**5,878**	**8,397**	**4,586**	**8,397**	**6,997**	**6,997**	**6,997**	**6,997**	**6,997**
348														
349		**FIRE PROTECTION**												
350	100-522000-290		FIRE DISTRICT CHARGES	**527,514**	**557,300**	**568,586**	**757,798**	**435,479**	**757,798**	**792,572**	**816,349**	**840,839**	**866,064**	**892,046**
351							189,212							
352		**INSPECTION**					33.28%							
353	100-524000-249		MISCELLANEOUS-CONTRACTUAL	51,433	72,002	71,218	44,000	31,806	44,000	44,000	44,000	44,000	44,000	44,000
354	100-524000-250		WEIGHTS & MEASURES PROGRAM EXP	2,400	2,400	1,200	2,400	2,250	2,250	2,400	2,400	2,400	2,400	2,400
355	100-524000-328		PRINTING & PUBLICATIONS	87	0	0	0	160	160	0	0	0	0	0
356	100-524000-810		INSPECTION EQUIPMENT	1,704	0	0	0	0	0	0	0	1,500	0	0
357			**TOTAL INSPECTION**	**55,623**	**74,402**	**72,418**	**46,400**	**34,216**	**46,410**	**46,400**	**46,400**	**47,900**	**46,400**	**46,400**
358														
359														
360														
361		**EMERGENCY WARNING SYSTEM**												
362	100-525000-290		SIREN MAINTENANCE	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
363														
364		**EMERGENCY COMMUNICATION SYSTEM**												
365	100-526000-290		DANECOM EXPENDITURES	**14,485**	**11,971**	**16,865**	**15,076**	**3,165**	**18,219**	**19,877**	**19,878**	**20,872**	**21,916**	**23,012**
366														
367			**TOTAL PUBLIC SAFETY**	**2,526,330**	**2,694,369**	**2,826,159**	**3,353,848**	**1,703,065**	**3,178,089**	**3,324,961**	**3,412,306**	**3,504,591**	**3,596,548**	**3,692,653**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									current draft changes				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
368														
369	**PUBLIC SERVICES**													
370		**HIGHWAY & STREET ADMINISTRATION**												
371	100-531000-111		REGULAR WAGES	62,366	72,305	77,497	80,000	34,550	80,000	81,000	82,620	84,272	85,958	87,677
372	100-531000-122		OVERTIME	354	954	462	500	574	500	500	500	500	500	500
373	100-531000-131		HEALTH	12,934	14,675	14,765	33,842	7,187	14,373	15,423	15,886	16,362	16,853	17,359
374	100-531000-132		DENTAL	503	709	1,094	834	494	989	900	900	900	900	900
375	100-531000-133		LIFE	188	220	344	199	188	199	199	199	199	199	199
376	100-531000-134		ICI	0	0	0	0	0	0	0	0	0	0	0
377	100-531000-135		RETIREMENT	4,236	4,805	5,370	5,555	2,519	5,555	5,664	5,810	5,959	6,113	6,269
378	100-531000-136		FICA	4,671	5,484	5,923	6,158	2,708	6,158	6,235	6,359	6,485	6,614	6,746
379	100-531000-210		GENERAL VILLAGE ENGINEERING	7,462	9,500	13,955	5,000	3,054	5,000	5,000	5,000	5,000	5,000	5,000
380	100-531000-249		OFFICE EXPENSES	1,242	2,238	1,789	1,500	553	1,500	1,500	1,500	1,500	1,500	1,500
381	100-531000-335		TRAINING	4,593	3,853	3,648	5,500	1,538	5,500	5,500	5,500	5,500	5,500	5,500
382	100-531000-380		TECHNOLOGY EXPENSE	805	0	0	500	385	500	500	500	500	500	500
383	100-531000-390		UNIFORM EXPENSE	5,424	4,440	6,468	5,250	1,777	5,250	5,250	5,250	5,250	5,250	5,250
384			**TOTAL HIGHWAY & STREET ADMIN**	**104,776**	**119,183**	**131,314**	**144,838**	**55,528**	**125,524**	**127,671**	**130,023**	**132,428**	**134,887**	**137,399**
385														
386		**VILLAGE GARAGE**												
387	100-532300-111		REGULAR WAGES	19,367	10,205	15,831	18,000	10,943	18,000	17,000	17,000	17,000	17,000	17,000
388	100-532300-122		OVERTIME	392	416	0	0	221	0	0	0	0	0	0
389	100-532300-131		HEALTH	7,132	3,909	4,480	10,269	3,541	7,083	7,600	7,828	8,063	8,305	8,554
390	100-532300-132		DENTAL	210	63	266	10	201	402	400	412	424	437	450
391	100-532300-133		LIFE	40	38	33	69	32	69	71	73	75	77	79
392	100-532300-134		ICI	0	0	0	0	0	0	0	0	0	0	0
393	100-532300-135		RETIREMENT	1,317	679	1,078	1,242	770	1,242	1,182	1,188	1,195	1,202	1,209
394	100-532300-136		FICA	1,405	711	1,123	1,121	774	1,121	1,301	1,301	1,301	1,301	1,301
395	100-532300-220		UTILITIES	6,995	9,064	9,106	11,643	2,986	11,643	11,876	12,113	12,355	12,602	12,854
396	100-532300-340		OPERATING SUPPLIES	15,943	16,567	14,225	16,000	6,345	16,000	16,320	16,646	16,979	17,319	17,665
397	100-532300-810		EQUIPMENT	1,589	1,631	7,230	6,250	110	6,250	6,250	6,250	6,250	6,250	6,250
398	100-532300-820		BUILDING REPAIRS	0	1,727	374	500	122	500	500	500	500	500	500
399			**TOTAL VILLAGE GARAGE**	**54,391**	**45,010**	**53,746**	**65,104**	**26,045**	**62,310**	**62,499**	**63,311**	**64,142**	**64,993**	**65,862**
400														
401		**STREET MACHINERY**												
402	100-532400-111		REGULAR WAGES	32,168	33,783	24,300	29,000	12,390	29,000	32,000	32,000	32,000	32,000	32,000
403	100-532400-122		OVERTIME	0	0	181	0	72	0	0	0	0	0	0
404	100-532400-131		HEALTH	10,092	10,743	6,323	14,493	3,853	7,707	8,269	8,517	8,773	9,036	9,307
405	100-532400-132		DENTAL	448	434	440	62	210	421	420	433	446	459	473
406	100-532400-133		LIFE	154	212	127	185	25	185	191	197	203	209	215
407	100-532400-134		ICI	0	0	0	0	0	0	0	0	0	0	0
408	100-532400-135		RETIREMENT	2,169	2,203	1,649	2,001	860	2,001	2,224	2,237	2,250	2,262	2,275
409	100-532400-136		FICA	2,301	2,328	1,716	1,913	869	1,913	2,448	2,448	2,448	2,448	2,448
410	100-532400-350		MAINTENANCE SUPPLIES	39,638	26,933	20,691	34,000	13,280	34,000	35,020	36,071	37,153	38,268	39,416
411	100-532400-370		GASOLINE & OIL	31,142	43,643	34,865	32,000	23,492	39,000	40,000	41,200	42,436	43,709	45,020
412	100-532400-373		TIRES	6,708	9,158	8,737	6,000	1,714	6,000	6,000	6,000	6,000	6,000	6,000
413	100-532400-810		EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
414			**TOTAL STREET MACHINERY**	**124,821**	**129,438**	**99,030**	**119,654**	**56,765**	**120,226**	**126,572**	**129,103**	**131,709**	**134,391**	**137,154**
415														
416		**HIGHWAY & STREET MAINTENANCE**												
417	100-533000-111		REGULAR WAGES	55,232	65,222	75,698	90,500	33,790	90,500	76,000	76,000	76,000	76,000	76,000
418	100-533000-112		REGULAR WAGES-MOWING	12,327	11,481	9,174	13,640	5,966	13,640	13,640	13,640	13,640	13,640	13,640
419	100-533000-122		OVERTIME	492	273	456	940	0	940	940	940	940	940	940
420	100-533000-131		HEALTH	23,058	26,859	26,895	61,643	13,023	26,046	27,947	28,785	29,649	30,538	31,454
421	100-533000-132		DENTAL	1,020	1,470	1,769	611	769	1,538	1,500	1,545	1,591	1,639	1,688
422	100-533000-133		LIFE	268	298	312	251	129	251	259	267	275	283	291
423	100-533000-134		ICI	0	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									current draft changes				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
424	100-533000-135		RETIREMENT	4,798	5,143	5,442	7,186	2,871	7,186	6,230	6,266	6,302	6,338	6,373
425	100-533000-136		FICA	4,979	5,484	6,237	5,110	2,872	5,110	6,857	6,857	6,857	6,857	6,857
426	100-533000-230		TRAINING & OTHER CONTRACTUAL	4,833	7,086	5,208	5,000	4,125	8,000	8,000	8,200	8,405	8,615	8,830
427	100-533000-340		OPERATING SUPPLIES	8,194	5,426	5,291	8,500	3,926	8,500	8,500	8,500	8,500	8,500	8,500
428	100-533000-390		UNIFORM EXPENSE	0	50	0	0	0	0	0	0	0	0	0
429			**TOTAL HIGHWAY & STREET MAINT**	**115,201**	**128,792**	**136,481**	**193,381**	**67,471**	**161,711**	**149,873**	**151,000**	**152,159**	**153,350**	**154,573**
430														
431		**STREET CLEANING**												
432	100-533300-111		REGULAR WAGES	9,952	11,640	12,049	12,000	4,983	12,000	12,000	12,000	12,000	12,000	12,000
433	100-533300-122		OVERTIME	126	113	134	0	88	0	0	0	0	0	0
434	100-533300-131		HEALTH	2,997	3,586	3,732	8,555	1,719	3,438	3,689	3,800	3,914	4,031	4,152
435	100-533300-132		DENTAL	118	198	243	87	96	87	90	93	96	99	102
436	100-533300-133		LIFE	43	60	51	63	12	63	65	67	69	71	73
437	100-533300-134		ICI	0	0	0	0	0	0	0	0	0	0	0
438	100-533300-135		RETIREMENT	680	764	820	828	350	828	834	839	844	848	853
439	100-533300-136		FICA	699	803	843	765	352	765	918	918	918	918	918
440	100-533300-340		OPERATING SUPPLIES	6,530	5,306	6,923	24,000	8,118	24,000	8,000	8,000	8,000	8,000	8,000
441			**TOTAL STREET CLEANING**	**21,144**	**22,471**	**24,795**	**46,298**	**15,719**	**41,181**	**25,596**	**25,717**	**25,841**	**25,967**	**26,098**
442														
443		**SNOW & ICE REMOVAL**												
444	100-533400-111		REGULAR WAGES	23,532	26,127	26,754	32,500	32,460	32,500	29,000	29,000	29,000	29,000	29,000
445	100-533400-122		OVERTIME	15,613	12,600	18,960	12,000	13,556	15,000	15,000	15,000	15,000	15,000	15,000
446	100-533400-131		HEALTH	8,822	11,312	8,194	18,781	9,773	19,546	20,973	21,602	22,250	22,918	23,606
447	100-533400-132		DENTAL	638	308	555	950	576	1,152	1,150	1,185	1,221	1,258	1,296
448	100-533400-133		LIFE	107	136	119	150	101	150	155	160	165	170	175
449	100-533400-134		ICI	0	0	0	0	0	0	0	0	0	0	0
450	100-533400-135		RETIREMENT	2,531	2,308	2,696	3,071	2,737	3,071	3,058	3,076	3,093	3,111	3,128
451	100-533400-136		FICA	2,745	2,464	2,832	3,060	2,838	3,060	3,366	3,366	3,366	3,366	3,366
452	100-533400-230		MISCELLANEOUS-CONTRACTUAL	21,118	10,565	40,416	30,000	23,601	30,000	30,000	30,000	30,000	30,000	30,000
453	100-533400-340		OPERATING SUPPLIES	47,005	44,293	50,244	70,000	46,504	70,000	70,000	70,000	70,000	70,000	70,000
454			**TOTAL SNOW & ICE REMOVAL**	**122,110**	**110,113**	**150,771**	**170,512**	**132,147**	**174,479**	**172,702**	**173,389**	**174,095**	**174,823**	**175,571**
455														
456		**TRAFFIC CONTROL**												
457	100-533500-111		REGULAR WAGES	3,579	3,440	3,451	9,000	2,089	9,000	3,500	3,500	3,500	3,500	3,500
458	100-533500-122		OVERTIME	212	565	0	1,500	825	1,500	1,000	1,000	1,000	1,000	1,000
459	100-533500-131		HEALTH	1,154	1,202	1,191	2,730	563	1,127	1,209	1,245	1,282	1,320	1,360
460	100-533500-132		DENTAL	21	61	76	47	34	68	65	67	69	71	73
461	100-533500-133		LIFE	11	10	13	8	7	8	8	8	8	8	8
462	100-533500-134		ICI	0	0	0	0	0	0	0	0	0	0	0
463	100-533500-135		RETIREMENT	224	260	233	725	201	725	313	315	316	318	320
464	100-533500-136		FICA	231	277	236	880	210	880	344	344	344	344	344
465	100-533500-230		MISCELLANEOUS-CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0
466	100-533500-340		OPERATING SUPPLIES	11,565	14,443	8,139	9,500	12,648	9,500	9,500	9,500	9,500	9,500	9,500
467			**TOTAL TRAFFIC CONTROL**	**16,997**	**20,258**	**13,339**	**24,390**	**16,577**	**22,807**	**15,939**	**15,979**	**16,019**	**16,061**	**16,105**
468														
469		**STREET LIGHTING**												
470	100-534200-220		CONTRACTUAL SERVICES	**114,235**	**128,135**	**118,123**	**122,400**	**49,900**	**122,400**	**124,848**	**127,345**	**129,892**	**132,490**	**135,140**
471														
472		**SIDEWALKS**												
473	100-534300-111		REGULAR WAGES	2,514	251	6,275	5,000	844	5,000	2,000	2,000	2,000	2,000	2,000
474	100-534300-122		OVERTIME	62	0	118	0	0	0	0	0	0	0	0
475	100-534300-131		HEALTH	910	94	1,786	4,093	234	469	503	518	534	550	567
476	100-534300-132		DENTAL	29	3	115	0	15	30	30	31	32	33	34
477	100-534300-133		LIFE	7	0	15	0	3	0	0	0	0	0	0
478	100-534300-134		ICI	0	0	0	0	0	0	0	0	0	0	0
479	100-534300-135		RETIREMENT	174	16	435	345	58	345	139	140	141	141	142
480	100-534300-136		FICA	185	17	448	306	61	306	153	153	153	153	153

	A	C	D	E	F	G	H	I	J	K	L	M	N
1		**VILLAGE OF MOUNT HOREB**											
2		**2025 BUDGET WORKSHEET**							**current draft changes**				
3		**GENERAL FUND**	**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
481	100-534300-249	MISCELLANEOUS-CONTRACTUAL	11,369	1,120	9,306	12,000	512	12,000	15,000	15,000	15,000	15,000	15,000
482		**TOTAL SIDEWALKS**	**15,249**	**1,502**	**18,497**	**21,744**	**1,728**	**18,150**	**17,825**	**17,842**	**17,860**	**17,877**	**17,896**
483													
484		**STORMWATER MANAGEMENT**											
485	100-534400-111	REGULAR WAGES	11,892	7,679	9,178	17,500	3,898	17,500	9,500	9,500	9,500	9,500	9,500
486	100-534400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
487	100-534400-131	HEALTH	3,570	2,755	3,489	7,997	1,130	2,260	2,425	2,498	2,573	2,650	2,730
488	100-534400-132	DENTAL	115	53	212	65	66	131	130	134	138	142	146
489	100-534400-133	LIFE	36	21	25	39	11	39	40	41	42	43	44
490	100-534400-134	ICI	0	0	0	0	0	0	0	0	0	0	0
491	100-534400-135	RETIREMENT	803	499	600	1,208	269	1,208	660	664	668	672	675
492	100-534400-136	FICA	857	523	628	1,148	274	1,148	727	727	727	727	727
493	100-534400-210	ENGINEERING-CONTRACTUAL	4,852	0	403	2,000	1,260	2,000	2,000	2,000	2,000	2,000	2,000
494	100-534400-249	MISCELLANEOUS-CONTRACTUAL	2,100	2,200	2,420	2,500	1,045	2,500	2,500	2,500	2,500	2,500	2,500
495	100-534400-390	MISCELLANEOUS EXPENDITURES	6,535	541	801	6,250	2,893	6,250	6,250	6,250	6,250	6,250	6,250
496		**TOTAL STORMWATER MANAGEMENT**	**30,760**	**14,273**	**17,756**	**38,707**	**10,844**	**33,036**	**24,232**	**24,314**	**24,398**	**24,484**	**24,572**
497													
498		**REFUSE/GARBAGE COLLECTION**											
499	100-536200-290	CONTRACTUAL SERVICES	**287,952**	**298,193**	**331,998**	**350,160**	**230,767**	**350,160**	**358,914**	**367,887**	**377,084**	**386,511**	**396,174**
500													
501		**RECYCLING, BRUSH & YARD WASTE**											
502	100-536350-111	REGULAR WAGES	35,817	35,060	45,912	41,000	27,248	41,000	45,000	45,000	45,000	45,000	45,000
503	100-536350-122	OVERTIME	518	725	213	500	773	500	500	500	500	500	500
504	100-536350-131	HEALTH	11,903	11,716	14,640	33,556	8,550	17,100	18,348	18,898	19,465	20,049	20,650
505	100-536350-132	DENTAL	307	679	923	230	487	973	975	1,004	1,034	1,065	1,097
506	100-536350-133	LIFE	126	130	160	89	81	89	92	95	98	101	104
507	100-536350-134	ICI	0	0	0	0	0	0	0	0	0	0	0
508	100-536350-135	RETIREMENT	2,449	2,309	3,089	2,864	1,873	2,864	3,162	3,180	3,199	3,217	3,235
509	100-536350-136	FICA	2,594	2,450	3,134	2,716	1,894	2,716	3,481	3,481	3,481	3,481	3,481
510	100-536350-249	CONTRACTUAL SERVICES	141,016	152,771	158,375	183,080	117,114	183,080	197,702	202,645	207,711	212,904	218,227
511	100-536350-328	PRINTING & PUBLICATIONS	108	0	71	500	0	500	500	500	500	500	500
512	100-536350-390	MISCELLANEOUS EXPENDITURES	0	1,422	604	1,000	198	1,000	1,000	1,000	1,000	1,000	1,000
513		**TOTAL BRUSH & YARD WASTE**	**194,836**	**207,261**	**227,120**	**265,535**	**158,217**	**249,823**	**270,760**	**276,303**	**281,988**	**287,817**	**293,794**
514													
515		**PARKS**											
516	100-552000-111	WAGES	91,349	87,485	85,744	110,000	46,717	110,000	105,000	105,000	105,000	105,000	105,000
517	100-552000-122	OVERTIME	913	2,211	2,496	2,000	315	2,000	2,000	2,000	2,000	2,000	2,000
518	100-552000-131	HEALTH	20,561	20,109	16,232	37,204	8,463	16,927	18,162	18,707	19,268	19,846	20,441
519	100-552000-132	DENTAL	774	822	1,061	478	510	1,021	1,000	1,030	1,061	1,093	1,126
520	100-552000-133	LIFE	351	355	314	426	30	426	439	452	466	480	494
521	100-552000-134	ICI	0	0	0	0	0	0	0	0	0	0	0
522	100-552000-135	RETIREMENT	5,233	4,544	4,518	7,728	2,376	7,728	7,437	7,479	7,522	7,565	7,608
523	100-552000-136	FICA	6,764	6,656	6,607	6,921	3,483	6,921	8,186	8,186	8,186	8,186	8,186
524	100-552000-220	UTILITIES	31,804	35,567	35,032	35,700	10,921	35,700	36,414	37,142	37,885	38,643	39,416
525	100-552000-240	REPAIRS & MAINT. CONTRACTUAL	5,556	3,674	3,782	3,960	1,708	3,960	3,960	3,960	3,960	3,960	3,960
526	100-552000-249	OFFICE EXPENSES	0	0	0	0	0	0	0	0	0	0	0
527	100-552000-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0
528	100-552000-340	OPERATING SUPPLIES	21,647	22,310	19,050	25,750	13,494	25,750	26,523	27,319	28,139	28,983	29,852
529	100-552000-360	MOWER & EQUIP. MAINTENANCE	7,510	4,453	3,651	2,435	2,340	3,000	4,000	4,120	4,244	4,371	4,502
530	100-552000-370	GASOLINE & OIL	9,927	13,631	10,704	9,270	5,951	10,000	11,000	11,330	11,670	12,020	12,381
531	100-552000-375	VEHICLE MAINTENANCE	1,279	1,076	3,043	2,000	216	2,000	2,000	2,000	2,000	2,000	2,000
532	100-552000-390	UNIFORM EXPENSE	0	31	0	0	0	0	0	0	0	0	0
533	100-552000-810	EQUIPMENT	9,612	0	3,491	5,000	869	5,000	5,000	5,000	5,000	5,000	5,000
534	100-552000-820	BUILDING REPAIRS	2,915	1,762	2,736	2,000	467	2,000	2,000	2,000	2,000	2,000	2,000
535		**TOTAL PARKS**	**216,194**	**204,684**	**198,462**	**250,872**	**97,860**	**232,432**	**233,121**	**235,725**	**238,401**	**241,147**	**243,966**
536													
537		**FORESTRY**											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	VILLAGE OF MOUNT HOREB													
2	2025 BUDGET WORKSHEET									current draft changes				
3	GENERAL FUND			12/31/2021	12/31/2022	12/31/2023	2024	6/30/2024	2024	2025	2026	2027	2028	2029
4				Actual	Actual	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
538	100-561100-111		WAGES	45,003	51,476	58,648	46,500	28,707	46,500	61,000	61,000	61,000	61,000	61,000
539	100-561100-122		OVERTIME	318	33	0	66	287	66	66	66	66	66	66
540	100-561100-131		HEALTH	11,394	10,369	13,346	30,588	7,380	14,760	15,837	16,312	16,801	17,305	17,824
541	100-561100-132		DENTAL	398	570	826	226	428	856	850	876	902	929	957
542	100-561100-133		LIFE	116	119	172	67	29	67	69	71	73	75	77
543	100-561100-134		ICI	0	0	0	0	0	0	0	0	0	0	0
544	100-561100-135		RETIREMENT	3,161	3,248	4,238	3,213	2,033	3,213	4,244	4,268	4,293	4,317	4,342
545	100-561100-136		FICA	3,459	3,800	4,574	3,065	2,165	3,065	4,672	4,672	4,672	4,672	4,672
546	100-561100-240		STUMP REMOVAL	2,800	3,200	4,000	5,000	2,720	5,000	5,000	5,000	5,000	5,000	5,000
547	100-561100-335		TRAINING	0	0	0	0	0	0	0	0	0	0	0
548	100-561100-340		OPERATING SUPPLIES	523	3,347	359	2,060	1,543	2,060	2,122	2,186	2,252	2,320	2,390
549	100-561100-390		REPLACEMENT TREES	6,515	8,070	3,665	6,000	1,625	6,000	6,000	6,000	6,000	6,000	6,000
550	100-561100-810		EQUIPMENT	656	0	185	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
551			**TOTAL FORESTRY**	**74,344**	**84,232**	**90,012**	**97,785**	**46,918**	**82,587**	**100,859**	**101,450**	**102,058**	**102,683**	**103,327**
552														
553			**TOTAL PUBLIC SERVICES**	**1,493,011**	**1,513,544**	**1,611,445**	**1,911,379**	**966,486**	**1,796,825**	**1,811,411**	**1,839,388**	**1,868,073**	**1,897,481**	**1,927,631**
554														
555	**CULTURE, RECREATION & EDUCATION**													
556		**COMMUNITY CENTER**												
557	100-551400-111		REGULAR WAGES-BLDG MAINT	1,065	740	1,620	3,500	1,250	3,500	1,500	1,500	1,500	1,500	1,500
558	100-551400-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
559	100-551400-131		HEALTH	379	252	608	1,393	373	746	801	825	850	876	902
560	100-551400-132		DENTAL	18	12	40	52	22	44	45	46	47	48	49
561	100-551400-133		LIFE	3	3	7	8	4	8	8	8	8	8	8
562	100-551400-134		ICI	0	0	0	0	0	0	0	0	0	0	0
563	100-551400-135		RETIREMENT	72	48	112	242	86	242	104	105	105	106	106
564	100-551400-136		FICA	71	51	110	230	87	230	115	115	115	115	115
565	100-551400-220		UTILITIES	8,198	10,046	8,359	9,180	3,650	9,180	9,455	9,739	10,031	10,332	10,642
566	100-551400-240		REPAIRS & MAINT. CONTRACTUAL	9,058	8,446	21,321	13,000	5,058	13,000	13,000	13,000	13,000	13,000	13,000
567	100-551400-350		MAINTENANCE SUPPLIES	775	766	722	2,900	445	2,900	2,900	2,900	2,900	2,900	2,900
568	100-551400-820		BUILDING REPAIRS	260	28	248	1,000	155	1,000	1,000	1,000	1,000	1,000	1,000
569			**TOTAL COMMUNITY CENTER**	**19,899**	**20,392**	**33,145**	**31,505**	**11,131**	**30,851**	**28,928**	**29,238**	**29,556**	**29,885**	**30,222**
570														
571		**YOUTH CENTER**												
572	100-551500-249		MISCELLANEOUS- CONTRACTUAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
573														
574		**RECREATION ADMINISTRATION**												
575	100-553000-111		REGULAR WAGES	110,724	110,725	119,258	131,404	68,236	131,404	134,568	137,259	140,005	142,805	145,661
576	100-553000-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
577	100-553000-131		HEALTH	22,877	23,916	23,533	24,066	13,130	24,066	25,823	26,598	27,396	28,218	29,065
578	100-553000-132		DENTAL	809	952	1,430	1,300	740	1,300	1,400	1,442	1,485	1,530	1,576
579	100-553000-133		LIFE	106	134	149	115	76	115	118	122	126	130	134
580	100-553000-134		ICI	0	0	0	0	0	0	0	0	0	0	0
581	100-553000-135		RETIREMENT	7,179	7,092	7,809	9,067	4,345	9,067	9,352	9,594	9,842	10,096	10,298
582	100-553000-136		FICA	8,523	8,392	9,048	9,855	5,165	9,855	10,294	10,500	10,710	10,925	11,143
583	100-553000-220		UTILITIES	7,139	8,479	7,414	8,000	3,634	8,000	8,160	8,323	8,490	8,659	8,833
584	100-553000-240		REPAIRS & MAINT. CONTRACTUAL	7,862	8,259	7,469	8,000	4,577	8,000	8,000	8,000	8,000	8,000	8,000
585	100-553000-250		ACTIVENET TRANSACTION FEES	3,213	3,254	2,905	5,000	1,158	4,000	4,000	4,000	4,000	4,000	4,000
586	100-553000-310		OFFICE SUPPLIES	3,282	2,991	3,142	4,500	1,089	4,000	4,000	4,000	4,000	4,000	4,000
587	100-553000-315		POSTAGE	6	85	73	250	0	0	0	0	0	0	0
588	100-553000-320		FEES & DUES	406	486	651	600	116	800	900	900	900	900	900
589	100-553000-328		PRINTING & PUBLICATION	0	65	97	300	99	300	500	500	500	500	500
590	100-553000-329		RECREATION GUIDE EXPENSES	119	179	119	300	119	300	300	300	300	300	300
591	100-553000-335		TRAINING	450	1,251	1,372	1,300	397	1,300	1,300	1,300	1,300	1,300	1,300
592	100-553000-340		OPERATING SUPPLIES	231	98	4	500	96	300	300	300	300	300	300
593	100-553000-370		VEHICLE MAINT, GAS & OIL	517	342	290	500	211	500	500	515	530	546	562
594	100-553000-390		MISCELLANEOUS EXPENDITURES	120	92	170	250	338	450	250	250	250	250	250

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	**VILLAGE OF MOUNT HOREB**													
2	**2025 BUDGET WORKSHEET**									**current draft changes**				
3	**GENERAL FUND**			**12/31/2021**	**12/31/2022**	**12/31/2023**	**2024**	**6/30/2024**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**
595	100-553000-810		EQUIPMENT	0	0	0	1,300	0	500	500	500	500	500	500
596			**TOTAL RECREATION ADMIN**	**173,563**	**176,790**	**184,935**	**206,607**	**103,527**	**204,257**	**210,265**	**214,404**	**218,634**	**222,959**	**227,321**
597														
598		**RECREATION PROGRAMS**												
599	100-553100-111		REGULAR WAGES	40,912	38,638	38,214	16,000	17,502	35,004	27,500	27,500	27,500	27,500	27,500
600	100-553100-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
601	100-553100-131		HEALTH	0	0	0	0	0	0	0	0	0	0	0
602	100-553100-132		DENTAL	0	0	0	0	0	0	0	0	0	0	0
603	100-553100-133		LIFE	0	0	0	0	0	0	0	0	0	0	0
604	100-553100-134		ICI	0	0	0	0	0	0	0	0	0	0	0
605	100-553100-135		RETIREMENT	0	0	0	0	0	0	0	0	0	0	0
606	100-553100-136		FICA	2,571	2,956	2,923	1,224	1,307	1,224	2,104	2,104	2,104	2,104	2,104
607	100-553100-249		MISCELLANEOUS-CONTRACTUAL	46,133	77,283	94,224	75,000	40,517	75,000	80,000	80,000	80,000	80,000	80,000
608	100-553100-340		OPERATING SUPPLIES	13,456	21,774	21,085	20,000	6,213	21,000	21,000	21,630	22,279	22,947	23,635
609	100-553100-341		WPRA TICKET EXPENSE	4,642	5,840	8,104	4,000	0	9,158	3,856	3,856	3,856	3,856	3,856
610	100-553100-390		STAFF EXPENDITURES	205	115	259	300	72	300	300	300	300	300	300
611			**TOTAL RECREATION PROGRAMS**	**107,917**	**146,606**	**164,809**	**116,524**	**65,610**	**141,686**	**134,760**	**135,390**	**136,039**	**136,707**	**137,395**
612														
613		**MISCELLANEOUS**												
614	100-553400-390		MISCELLANEOUS EXPENDITURES-REC	**391**	**29**	**2,080**	**2,000**	**89**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**
615														
616			**TOTAL CULT, RECREATION & EDUC**	**301,770**	**343,817**	**384,969**	**356,636**	**180,357**	**378,793**	**375,953**	**381,031**	**386,228**	**391,550**	**396,938**
617														
618	**CONSERVATION & DEVELOPMENT**													
619		**PLANNING**												
620	100-563000-290		CONTRACTUAL SERVICES	**52,373**	**22,996**	**5,544**	**188,000**	**10,790**	**188,000**	**220,000**	**220,000**	**5,000**	**5,000**	**5,000**
621														
622		**ECONOMIC DEVELOPMENT**												
623	100-567000-240		MISCELLANEOUS INITIATIVES	366	3,206	58,532	75,000	17,891	75,000	77,000	77,000	77,000	77,000	77,000
624	100-567000-290		MT HOREB MEMBERSHIPS	5,400	5,400	5,400	5,400	9,315	5,400	5,400	5,400	5,400	5,400	5,400
625	100-567000-810		EQUIPMENT	0	11,756	(15,355)	0	2,850	0	0	0	0	0	0
626			**TOTAL ECONOMIC DEVELOPMENT**	**5,766**	**20,362**	**48,577**	**80,400**	**30,056**	**80,400**	**82,400**	**82,400**	**82,400**	**82,400**	**82,400**
627														
628			**TOTAL CONSERVATION & DEVEL**	**58,139**	**43,359**	**54,121**	**268,400**	**40,846**	**268,400**	**302,400**	**302,400**	**87,400**	**87,400**	**87,400**
629														
630			**OTHER FINANCING USES**											
631	100-592000-500		TRANSFER TO OTHER FUNDS (TAXES)	**2,533,917**	**2,525,604**	**2,528,033**	**2,636,213**	**2,010,709**	**2,636,213**	**2,634,016**	**2,716,325**	**2,747,990**	**2,605,400**	**2,647,658**
632	100-592200-500		TRANSFER TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
633	100-592400-500		TRANSFER TO CAPITAL PROJECTS FUND	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
634														
635		**TOTAL GENERAL FUND EXPENDITURES**		**7,713,951**	**7,948,542**	**8,327,073**	**9,489,578**	**5,387,606**	**9,166,234**	**9,459,611**	**9,694,203**	**9,632,754**	**9,667,181**	**9,825,619**
636				2.02%	3.04%	4.76%	13.96%	-35.30%	10.08%	3.20%	2.48%	-0.63%	0.36%	1.64%
637	**NET REVENUES OVER (UNDER) EXPENDITURES**			50,177	(219,856)	(231,873)	(754,535)	40,182	(613,639)	(528,232)	(890,116)	(663,827)	(703,622)	(678,405)
638														
639														
640	100-343000-000	3	**FUND BALANCE-BEG. OF YEAR**	2,506,346	2,556,523	2,336,495	2,104,622		2,104,622	1,490,983	962,750	72,635	(591,192)	(1,294,814)
641														
642	100-343000-000	3	**FUND BALANCE-END OF YEAR**	2,556,523	2,336,495	2,104,622	1,350,087		1,490,983	962,750	72,635	(591,192)	(1,294,814)	(1,973,219)

Mount Horeb Debt Service

NOTE: (Revenue) is debt supported by Utility Rev (GO) is debt supported by tax levy	Original Amt	Term (Yrs)	Start	End	Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	YE 2025 DEBT BALANCE
Sewer															
Clean water fund 2013 (Revenue)	1,617,944	20	2013	2033	2.625%	112,873	112,845	112,816	112,787	112,756	112,725	112,693	112,661	112,627	812,634
WWTP Upgrade 2017 (Revenue)	16,209,453	20	2017	2037	1.757%	994,288	994,173	994,056	993,947	993,816	993,693	993,568	993,440	993,310	10,743,780
Total Sewer						**1,107,161**	**1,107,018**	**1,106,872**	**1,106,734**	**1,106,572**	**1,106,418**	**1,106,261**	**1,106,101**	**1,105,937**	**11,556,414**
Water															
Well/Tower (Revenue)	1,765,000	10	2015	2026	2.240%	184,050	180,650	182,400	183,200	183,025	182,700				180,000
Waterworks System (Revenue)	3,840,000	20	2023	2043	5.000%	-	-	-	188,298	211,700	209,200	233,200	306,450	303,335	3,790,000
Total Water						**184,050**	**180,650**	**182,400**	**371,498**	**394,725**	**391,900**	**233,200**	**306,450**	**303,335**	**3,970,000**
Electric															
Substation (GO)	805,000	8	2013	2021	1.390%	101,250	-	-	-	-	-				-
Substation (Revenue)	5,004,000	20	2022	2042	4.350%	-	-	341,117	341,223	341,492	341,457	341,128	341,484	340,525	3,416,000
Total Electric						**101,250**	**-**	**341,117**	**341,223**	**341,492**	**341,457**	**341,128**	**341,484**	**340,525**	**3,416,000**
Total Utility							**1,287,668**	**1,630,389**	**1,819,455**	**1,842,789**	**1,839,775**	**1,680,589**	**1,754,035**	**1,749,797**	**18,942,414**
Village															
January 2013 - TID 4 (GO)	175,000	10	2013	2022	2.750%	22,321	22,321	-	-	-	-				-
Feb 2014 (5 YR Cap Proj) (GO)	2,875,000	10	2014	2024	2.150%	331,500	323,625	339,625	329,875	-	-				325,000
August 2014 TID 3 Refunding (GO)	3,035,000	13	2014	2027	2.360%	421,187	412,875	427,875	416,625	430,000	418,000	406,000			800,000
April 2015 (GO) - Stomwater project	500,000	10	2015	2025	2.230%	56,418	-	-	-	-	-				-
Norsk Golf Bowl Purchase 2016 (GO)(Referenda)	2,268,257	20	2016	2036	3.500%	160,330	-	-	-	-	-				-
Nov 2017 - TID 3 Refunding (GO)	3,055,000	10	2017	2027	1.920%	427,275	420,275	429,375	422,288	437,600	424,600	423,300			815,000
Jul 2018 PS Building (GO)(Referenda)	5,995,000	20	2018	2038	3.100%	468,750	357,100	351,300	374,900	539,400	608,700	738,300	567,900	579,900	2,640,000
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	152,516	152,516	2,290,733
Jul 2018 TID 5 (GO)	475,000	20	2018	2038	3.180%	37,900	37,200	36,400	35,600	34,800	34,000	33,200	37,300	36,300	360,000
Jul 2018 TID 5 Duluth (GO)	3,765,000	20	2018	2038	3.930%	262,118	267,318	267,218	271,818	276,018	279,618	287,499	284,955	292,425	3,030,000
2019 $2MM Borrowing - Streets / VO & Rec Reno (GO)	2,000,000	10	2019	2029	3.800%	158,275	351,300	369,300	297,900	209,300	207,200	204,900	212,200	209,100	770,000
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	168,100	945,000
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				66,660
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				54,540
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					-
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	158,318	1,380,000
May 2023 - Promissory (GO) - Streets/Misc.	2,250,000	10	2023	2033	5.000%	-	-	-	61,648	356,250	514,750	524,000	532,750	-	2,250,000
2025 $5.263M Borrowing - Streets / Other	**new debt**					-	-	-	-	-	215,000	215,000	215,000	215,000	-
2027 $1.5M Borrowing - Streets / Other						-	-	-	-	-	-	-	175,000	175,000	-
Total Village						**2,823,028**	**2,875,306**	**2,857,353**	**2,845,285**	**2,935,809**	**3,302,048**	**3,311,475**	**2,499,391**	**1,986,659**	**15,726,933**
To General Debt Service Fund						1,445,289	1,510,641	1,488,507	1,492,010	1,549,255	1,723,774	1,793,960	1,809,620	1,290,418	8,376,660
To TID Debt Service Fund						1,225,223	1,212,149	1,216,330	1,200,759	1,234,038	1,210,758	1,149,999	322,255	328,725	5,059,540
Total Revenue Debt Service - All Departments						1,291,211	1,287,668	1,630,389	1,819,455	1,842,789	1,839,775	1,680,589	1,754,035	1,749,797	18,942,414
Total GO Debt Service - All Departments						2,924,278	2,875,306	2,857,353	2,845,285	2,935,809	3,302,048	3,311,475	2,499,391	1,986,659	15,726,933
															34,669,347
															34,669,347
Total Revenue Debt						15,864,181	19,489,281	22,146,881	20,947,691	18,942,414	18,364,746	17,115,379	15,830,999	14,517,285	
Total GO Debt						23,837,521	21,663,282	25,500,765	17,299,600	**22,334,159**	19,756,643	19,158,752	17,221,236	14,178,186	
Equalized Value (2021-2025 Est = 1% increase/yr)						912,391,800	1,021,582,400	1,179,583,900	1,267,869,500	1,280,548,195	1,293,353,677	1,306,287,214	1,306,287,214	1,319,350,086	
Legal Debt (5% equalized value)						45,619,590	51,079,120	58,979,195	63,393,475	64,027,410	64,667,684	65,314,361	65,314,361	65,967,504	
% of Debt Limit (GO Debt/Equalized Value)						**52.25%**	**42.41%**	**43.24%**	**27.29%**	**34.88%**	**30.55%**	**29.33%**	**26.37%**	**21.49%**	

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

Subject to change based on debt issuance decisions.

GENERAL DEBT SERVICE FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
300-418000-000	INTEREST ON TAXES	8	0	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	15,486	2,898	0	304	0	304	0	0	0	0	0
300-424100-000	SIDEWALK IMPROVEMENTS	865	529	0	211	0	211	0	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	395	319	0	50	0	50	0	0	0	0	0
300-491100-000	PROCEEDS FROM REFUNDING BONDS	2,408,500	0	0	0	0	0	0	0	0	0	0
300-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	1,600,000	1,599,999	1,601,120	1,700,000	1,296,635	1,700,000	1,701,771	1,666,289	1,726,476	1,557,136	1,568,934
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	25,347	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**4,050,601**	**1,603,745**	**1,601,120**	**1,700,565**	**1,296,635**	**1,700,565**	**1,701,771**	**1,666,289**	**1,726,476**	**1,557,136**	**1,568,934**
EXPENDITURES												
300-581000-610	PRINCIPAL PAYMENTS	3,160,141	965,000	1,008,250	953,250	710,000	1,008,250	821,000	741,000	695,000	720,000	745,000
300-581000-611	PRINCIPAL PAYMENTS-PUBLIC SAFETY BLDG	250,000	145,000	145,000	175,000	175,000	145,000	350,000	435,000	585,000	435,000	465,000
300-581000-612	DEBT PAYMENT - MHAJFD DEBT	152,516	152,516	0	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516
300-582000-620	INTEREST PAYMENTS	174,599	188,540	133,083	163,861	146,913	128,958	188,855	164,073	140,660	116,720	91,518
300-582000-621	INTEREST PAYMENTS-PUBLIC SAFETY BLDG	218,750	212,100	358,816	199,900	101,700	206,300	189,400	173,700	153,300	132,900	114,900
300-593000-990	DEBT ISSUANCE COSTS	12,780	0	0	0	0	0	0	0	0	0	0
300-599000-000	DEBT SERVICE INTEREST & LOSS	57,051	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**4,025,837**	**1,663,157**	**1,645,149**	**1,644,527**	**1,286,129**	**1,641,024**	**1,701,771**	**1,666,289**	**1,726,476**	**1,557,136**	**1,568,934**
NET REVENUES OVER (UNDER) EXPENDITURES		**24,764**	**(59,412)**	**(44,029)**	**56,038**	**10,506**	**59,541**	**0**	**0**	**0**	**0**	**0**
300-342200-000	**FUND BALANCE-BEG. OF YEAR**	117,452	142,216	**82,804**	38,775		38,775	98,316	98,316	98,316	98,316	98,316
300-342200-000	**FUND BALANCE-END OF YEAR**	142,216	**82,804**	**38,775**	94,813		98,316	98,316	98,316	98,316	98,316	98,316

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TID DEBT SERVICE FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	REVENUES											
350-491100-000	PROCEEDS FROM REFUNDING BONDS	256,500	0	0	0	0	0	0	0	0	0	0
350-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	54,422	52,160	54,342	54,428	41,513	54,428	55,620	54,540	0	0	0
350-492400-000	TRANSFER FROM TID FUNDS	1,225,223	1,212,148	1,216,330	1,146,329	1,088,269	1,146,329	1,178,417	1,156,218	1,149,999	322,255	328,725
350-499000-000	PREMIUM FOR DEBT ISSUANCE	12,420	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,548,565**	**1,264,308**	**1,270,672**	**1,200,757**	**1,129,782**	**1,200,757**	**1,234,037**	**1,210,758**	**1,149,999**	**322,255**	**328,725**
	EXPENDITURES											
350-581000-610	PRINCIPAL PAYMENTS	1,166,642	911,723	946,750	961,750	1,205,000	961,750	1,024,000	1,034,000	1,010,000	205,000	220,000
350-582000-620	INTEREST PAYMENTS	318,869	300,424	269,580	239,007	126,519	239,007	210,037	176,758	139,999	117,255	108,725
350-593000-990	DEBT ISSUANCE COST	6,256	0	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	**1,491,767**	**1,212,148**	**1,216,330**	**1,200,757**	**1,331,519**	**1,200,757**	**1,234,037**	**1,210,758**	**1,149,999**	**322,255**	**328,725**
	NET REVENUES OVER (UNDER) EXPENDITURES	**56,798**	**52,160**	**54,342**	**0**	**(201,737)**	**0**	**0**	**0**	**0**	**0**	**0**
350-342200-000	**FUND BALANCE-BEG. OF YEAR**	493,274	550,072	602,233	602,233		602,233	602,233	602,233	602,233	602,233	602,233
350-342200-000	**FUND BALANCE-END OF YEAR**	550,072	602,233	656,575	602,233		602,233	602,233	602,233	602,233	602,233	602,233

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

	carried forward - incomplete in 2024														
	ARPA 2025	86,000													
	2025			2026			2027			2028			2029		
	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate
VILLAGE															
Administration															
Municipal Building - Cable Broadcasting equip-Vizrt Tricaster	15,000		15,000	-		-	-		-	-		-	-		-
Municipal Building - Security Cameras	-		-	-		-	-		-	-		-	-		-
Municipal Building - tile flooring replacement	-		-	-		-	-		-	-		-	-		-
Administration Total	**15,000**	**-**	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police															
New Police Vehicle with equipment	82,000	8,000	74,000	90,000	8,000	82,000	82,000	10,000	72,000	83,000	10,000	73,000			-
AED lifecycle replacements (3/year)			-	-		-	6,000		6,000	6,000		6,000			-
Server Upgrade			-			-	-		-	-		-	-		-
Equipment (computers)	5,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000			-
Records Management Software			-			-			-			-			-
Bike Patrol			-			-			-			-			-
K-9 Program	-		-	5,000		5,000			-			-			-
Drone	-		-	-		-			-			-			-
Taser Upgrade	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986			-
Dictation Equipment			-			-			-			-			-
Body camera / Squad camera system			-			-			-			-			-
Police Building improvements			-			-			-			-			-
Police Total	**98,986**	**8,000**	**90,986**	**111,986**	**8,000**	**103,986**	**104,986**	**10,000**	**94,986**	**105,986**	**10,000**	**95,986**	**-**	**-**	**-**
Public Services															
Street Projects	1,909,738	1,909,738	-	2,068,255	2,068,255	-	1,697,310	1,697,310	-	362,315	362,315	-	114,742	114,742	-
Crackfill and Seal Coat	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
Highway 92 Pavement Project - DOT			-			-	75,000		75,000			-			-
Replace two rusted doors at PW Shop	14,000		14,000			-			-			-			-
Replace Shop Garage Overhead Doors	50,000		50,000			-			-			-			-
Facility Needs Study - Village Garage	25,000		25,000			-			-			-			-
Storm Sewer															
Sidewalk Installation															
Lake Street Stormwater Improvements share wDaneCty	50,000	50,000	-			-			-			-			-
			-			-			-			-			-
Replace 1998 Pressure Washer			-			-			-			-			-
STREET MACHINERY:															
2008 ODB Leaf Vac			-	350,000		350,000			-			-			-
2014 Chevy Silverado 3500 replacement			-			-			-			-			-
2014 John Deere 2032 Utility Tractor			-	30,000	3,000	27,000	-	-	-	-	-	-	-	-	-
2015 International 7400 Patrol Truck			-			-			-			-	250,000		250,000
2017 Ford F-350 1-ton Dump Truck			-			-	85,000		85,000			-			-
2018 John Deere Gator Utility Vehicle			-			-			-	10,000		10,000			-
2019 Tennant Street Sweeper			-			-			-	300,000		300,000			-
2013 Western Star Patrol Truck			-			-	225,000		225,000			-			-
Replace 12' Snow Pusher for cleaning downtown	19,000		19,000			-			-			-			-
Wacker asphalt roller replacement (replaced in 2023)			-			-	-		-			-			-
Parks/Forestry			-												
PARK EQUIPMENT:															

	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate	2028 Expense	2028 Other Revenue	2028 Levy/Rate	2029 Expense	2029 Other Revenue	2029 Levy/Rate
2023 Morbark Chipper 50% (50% Elec Util)			-			-			-			-			-
2016 John Deere 1585 mower/snblow/broom			-			-			-			-			-
2015 Ford F250 Pickup (2025)	60,000	5,000	55,000			-			-			-			-
2018 John Deere 1580 Mower	35,000		35,000			-			-			-			-
2006 Fertilizer Spreader (2025)	6,000		6,000			-			-			-			-
Replace 30 yr old Utility Trailer	6,000		6,000			-			-			-			-
Playground Equipment Replacement	200,000	50,000	150,000	50,000		50,000	100,000		100,000	100,000		100,000			-
Access control for Grundahl, Liberty,Sunrise Parks	11,000	11,000	-			-			-			-			-
Timed Restroom Locks, Grundahl and Liberty	4,700		4,700			-			-			-			-
Ball Field Improvements, Sunrise Park	20,000		20,000			-			-			-			-
Grundahl Ball Diamond Lighting	190,000		190,000												
Emerald Ash Borer Treatment	-		-	-		-	-		-	-		-	-		-
CORP (Comprehensive Outdoor Recreation Plan) update every 5 years	26,000		26,000			-			-			-			-
Community Center - porch reno / retaining wall				30,000		30,000	-		-	-		-	-		-
Community Center - Rec restroom			-	-		-	-		-	-		-	-		-
Community Center -Exterior Improvements	25,000	25,000	-	-		-			-			-			-
Community Center - Furnace & A/C replacement			-			-			-			-			-
Community Center - Rec Entrance/Public Restroom (JILL)	35,000		35,000			-			-			-			-
Pool Painting - wading/plunge pools			-	12,000		12,000	-		-	-		-	-		-
Aquatic Center Improvements	6,500		6,500			-			-			-			-
Aspahlt Maintenance			-			-			-			-			-
Viking Park HS Field Lights			-			-			-			-			-
Waltz Park Baseball/Softball Field Improvements			-			-			-			-			-
Tennis/Pickleball Court Reconstruction			-												
EAB			-												
Public Services Total	2,792,938	**2,050,738**	**742,200**	**2,640,255**	**2,071,255**	**569,000**	**2,282,310**	**1,697,310**	**585,000**	**872,315**	**362,315**	**510,000**	**464,742**	**114,742**	**350,000**
Recreation (included in Community Center above for Building improvements)															
			-			-			-			-			-
Recreation Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library															
Library Exterior projects	131,000		131,000	2,000		2,000	1,000		1,000	2,000		2,000	1,000		1,000
Library Interior projects	1,000		1,000	1,000		1,000	16,000		16,000	1,000		1,000	26,400		26,400
Library HVAC (per Jeff G)	-		-	-		-	-		-	-		-	-		-
Library Total	**132,000**	**-**	**132,000**	**3,000**	**-**	**3,000**	**17,000**	**-**	**17,000**	**3,000**	**-**	**3,000**	**27,400**	**-**	**27,400**
Norsk Golf Club															
Water and Sewer Connection			-			-			-			-			-
Driveway/Parking lot sealcoat			-			-			-			-			-
Norsk Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VILLAGE TOTALS	**3,038,924**	**2,058,738**	**980,186**	**2,755,241**	**2,079,255**	**675,986**	**2,404,296**	**1,707,310**	**696,986**	**981,301**	**372,315**	**608,986**	**492,142**	**114,742**	**377,400**
UTILITIES															
Electric															
1995 Air Compresser 50%			-	15,000	4,500	10,500			-			-			-
2018 Case Skid Steer 75% (2029)			-			-			-			-	60,000	22,500	37,500
2015 Cat Back Hoe 60%			-			-			-			-	66,000		66,000
#20 2020 Chev 1500 100%			-			-			-			-			-
#21 2023 Chev k2500			-			-			-			-			-
#22 2019 Digger Derrick			-			-			-			-			-

	2025			2026			2027			2028			2029		
	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate	Expense	Other Revenue	Levy/Rate
#23 2017 60' Bucket Truck (2028)	-		-			-			-	320,000	50,000	270,000			-
#24 2020 Chev 3500			-			-			-			-			-
#25 2020 Chev 3500 Dump 75%			-			-			-			-			-
#27 2011 40' Bucket Truck	204,000	50,000	154,000			-			-			-			-
2023 Vermeer Trencher (2023)			-			-			-			-			-
2023 Morbark Chipper 50% (50% PS)			-			-			-			-			-
Super Duty Flatbed Trailer for Trencher	26,500		26,500			-			-			-			-
1999 Meter Test Bench			-			-			-			-			-
2018 Mini Excavator 50% (Water) (2028)			-			-	-		-	35,000		35,000			-
Work order/GPS mapping Software	19,000		19,000	20,000		20,000	21,000		21,000	22,000		22,000	23,000		23,000
Downtown Substation work			-			-			-			-			-
New Electric Substation and North Rd loop	1,250,000		1,250,000			-			-			-			-
Northeast substation maintenance			-			-			-			-			-
Downtown substation maintenance			-			-			-			-			-
Crimp Tool/Rotay Hammer			-			-			-			-			-
Landscape Rake			-			-			-			-			-
Tyrol Line Conversion			-			-			-			-			-
2024 Military Ridge Substation			-			-			-			-			-
12S Meter Replacement	20,000		20,000			-			-			-			-
Shed Addition 60%	60,000		60,000			-			-			-			-
Wally Road Voltage Regulators (2027)			-			-	180,000		180,000			-			-
3 phase loop for Egenesis			-			-	85,000		85,000			-			-
Wire replacement, 3000'/year	82,500		82,500	90,000		90,000	97,500		97,500	105,000		105,000	112,500		112,500
Electric Total	**1,662,000**	**50,000**	**1,612,000**	**125,000**	**4,500**	**120,500**	**383,500**	**-**	**383,500**	**482,000**	**50,000**	**432,000**	**261,500**	**22,500**	**239,000**
Water															
2015 Cat Backhoe 40% (2029)	-		-			-			-			-	44,000		44,000
#20 2008 Chev 15 100%			-	-		-			-			-			-
#26 2022 GMC Truck			-			-			-			-			-
#25 2007 Chev 350 Dump 25%			-			-			-			-			-
#28 2016 Chev 1500 100%			-	50,000	-	50,000			-			-			-
1995 Air Compressor 50%			-	15,000		15,000			-			-			-
2018 Case Skidsteer 25% (2029)			-			-			-			-	20,000	7,500	12,500
Hydraulic Valve Turner			-	10,000		10,000			-			-			-
Tower #3 Cleaning			-			-	12,000		12,000			-			-
Tower #6 Clearning			-			-	37,000		37,000			-			-
Water Tower #3 Painting			-			-			-			-			-
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			-	1,050,800		1,050,800	1,260,000		1,260,000			-			-
Hwy 92 Water Main							-		-						
Well #3 Inspection (2028)			-			-			-	150,000		150,000			-
Well #4 Inspection (2033)			-			-			-			-	150,000		150,000
Well #5 Inspection (2025)	350,000		350,000			-									
Well #6 Inspection (2027)			-			-	150,000		150,000			-			-
Lead Service Replacements			-			-			-			-			-
Meter Replacements	225,000		225,000	110,000		110,000	110,000		110,000	110,000		110,000	110,000		110,000
2018 Mini Excavator 50% (2028)			-			-	-		-	35,000		35,000			-
Reroof Well 5			-			-			-			-			-
Nesheim Trail Watermain Project (grant applied for)	2,188,000		2,188,000			-			-			-			-
Shed Addition 40%	40,000		40,000			-			-			-			-
Fire Hydrant Sand Blast/Paint	25,000		25,000			-			-			-			-

	2025 Expense	2025 Other Revenue	2025 Levy/Rate	2026 Expense	2026 Other Revenue	2026 Levy/Rate	2027 Expense	2027 Other Revenue	2027 Levy/Rate	2028 Expense	2028 Other Revenue	2028 Levy/Rate	2029 Expense	2029 Other Revenue	2029 Levy/Rate
Well #3 Reroof (2022)			-			-			-			-			-
Well #4 Reroof (2025)			-			-			-			-			-
Well #5 Reroof (2017)			-			-			-			-			-
Well #6 Reroof (2027)			-			-			-			-			-
Water Total	**2,833,000**	**-**	**2,833,000**	**1,240,800**	**-**	**1,240,800**	**1,574,000**	**-**	**1,574,000**	**300,000**	**-**	**300,000**	**329,000**	**7,500**	**321,500**
Wastewater															
Replacement Plant			-			-			-			-			-
Brookwood Liftsation Pump			-			-			-			-			-
Stewart Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)	430,000		430,000			-			-			-			-
Lawn Tractor			-			-			-			-			-
2008 Vactor 2100			-			-			-			-			-
2014 Crane Truck 1 ton Replacement (2025)	106,000	15,000	91,000			-			-			-			-
Lift Station Improvements	-		-			-			-			-			-
Street Projects	95,000	95,000	-												
Sanitary Main Issues (manholes/lining repl/2700' pipe/prep work)	150,000		150,000			-			-			-			-
2016 Ford F150 4x4 Pickup Replacement	-	-	-	45,000	5,000	40,000			-			-			-
2015 Ford F150 1/2 ton Pickup Replacement			-			-			-			-			-
2014 Ford F150 1/2 ton Pickup Replacement			-			-			-			-			-
2023 Ford F150 1/2 ton Pickup New			-			-			-			-			-
SCADA PC's and Software Upgrade			-			-			-			-			-
WPCF Server Upgrade and PC			-			-			-			-			-
Compact Logic PLC 5370 & programming	104,000		104,000	-		-			-			-			-
Influent Composit Sampler			-												
Sealcoat Lift Station driveways(Brookwood, ID, Hwy 92)	22,475		22,475												
Arzen Digester Blower Replacement			-			-	100,000		100,000	-		-	-		-
Stewart Park East Lift Station Force Main Replacement			-	325,000		325,000	-		-	435,000		435,000			-
Wastewater Total	**907,475**	**110,000**	**797,475**	**370,000**	**5,000**	**365,000**	**100,000**	**-**	**100,000**	**435,000**	**-**	**435,000**	**-**	**-**	**-**
VILLAGE Total	**3,038,924**	**2,058,738**	**980,186**	**2,755,241**	**2,079,255**	**675,986**	**2,404,296**	**1,707,310**	**696,986**	**981,301**	**372,315**	**608,986**	**492,142**	**114,742**	**377,400**
UTILITIES															
Electric	**1,662,000**	**50,000**	**1,612,000**	**125,000**	**4,500**	**120,500**	**383,500**	**-**	**383,500**	**482,000**	**50,000**	**432,000**	**261,500**	**22,500**	**239,000**
Water	**2,833,000**	**-**	**2,833,000**	**1,240,800**	**-**	**1,240,800**	**1,574,000**	**-**	**1,574,000**	**300,000**	**-**	**300,000**	**329,000**	**7,500**	**321,500**
Wastewater	**907,475**	**110,000**	**797,475**	**370,000**	**5,000**	**365,000**	**100,000**	**-**	**100,000**	**435,000**	**-**	**435,000**	**-**	**-**	**-**
Grand Total	**8,441,399**	**2,218,738**	**6,222,661**	**4,491,041**	**2,088,755**	**2,402,286**	**4,461,796**	**1,707,310**	**2,754,486**	**2,198,301**	**422,315**	**1,775,986**	**1,082,642**	**144,742**	**937,900**

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

CAPITAL PROJECTS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
400-434150-000	STATE EXPEND RESTRAINT PMT	128,145	109,855	0	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	48,393	130,000	0	0	0	0	0
400-468100-000	DEVELOPER RECAPTURE FEES	6,098	0	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**	121,287	31,438	44,776	358,000	0	358,000	13,000	3,000	0	0	0
400-484000-000	COMPENSATION-FIXED ASSET LOSS	8,213	0	0	0	0	0	0	0	0	0	0
400-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	6,340	0	0	0	50,000	0	0	0	0
400-489000-000	REFUND OF PRIOR YEARS EXPENSE	0	165,073	0	0	0	0	0	0	0	0	0
400-491100-000	LONG TERM DEBT - BONDS	1,500,000	0	2,250,000	0	0	0	5,263,425	0	2,059,625	0	1,500,000
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	270,001	250,000	250,000	190,681	250,000	214,000	300,000	300,000	300,000	300,000
400-492200-000	TRANSFER FROM SPEC REV FUNDS	40,000	140,229	125,747	444,112	0	394,112	234,773	0	0	0	0
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0
400-499000-000	PREMIUM FOR DEBT ISSUANCE	72,628	0	157,414	0	0	0		0	0	0	0
	TOTAL REVENUES	**2,146,371**	**716,596**	**2,834,277**	**1,052,112**	**239,074**	**1,132,112**	**5,775,198**	**303,000**	**2,359,625**	**300,000**	**1,800,000**
EXPENDITURES												
400-514000-810	GENERAL ADMINISTRATION EQUIP	84,386	5,800	0	9,200	9,185	9,200	0	0	0	0	0
400-516000-810	**MUNICIPAL BLDG. EQUIPMENT**	0	0	17,082	0	0	0	15,000	0	0	0	0
400-516000-820	MUNICIPAL BLDG. IMPROVEMENTS	0	0	0	0	0	15,545	0	0	0	0	0
400-521000-810	**POLICE DEPARTMENT EQUIPMENT**	85,857	72,943	32,994	97,986	11,985	97,986	98,986	111,986	104,986	105,986	0
400-521000-820	POLICE/REC BLDG. IMPROVEMENTS	2,755	0	52,585	0	0	0	0	0	0	0	0
400-521200-820	PUBLIC SAFETY BUILDING	0	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**	0	0	0	10,000	12,268	12,268	89,000	0	0	0	0
400-532400-810	**STREET MACHINERY OUTLAY**	192,631	262,313	29,590	85,000	0	85,000	19,000	380,000	310,000	310,000	250,000
400-533000-820	**STREET IMPROVEMENT OUTLAY**	1,264,963	1,810,159	1,685,310	1,091,000	1,147,202	1,150,000	2,009,738	2,168,255	1,872,310	462,315	214,742
400-534300-820	**SIDEWALK IMPROVEMENTS**	0	0	18,800	0	0	0	0	0	0	0	0
400-534400-210	STORMWATER MANAGEMENT PLANNING	0	0	1,970	0	0	0	0	0	0	0	0
400-534400-820	**STORM SEWER OUTLAY**	0	0	0	0	0	0	0	0	0	0	0
400-534400-825	**STORMWATER BASIN OUTLAY**	0	0	0	50,000	0	0	50,000	0	0	0	0

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

CAPITAL PROJECTS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
400-536100-820	WATER & SEWER IMPROVEMENTS	0	0	0	0	0	6,000	0	0	0	0	0
400-551100-810	LIBRARY EQUIPMENT	2,500	375	11,610	0	31,735	31,735	0	0	0	0	0
400-551100-820	**LIBRARY IMPROVEMENTS**	0	0	0	21,926	20,926	21,926	132,000	3,000	17,000	3,000	27,400
400-551400-810	COMMUNITY CENTER EQUIPMENT	0	0	0	0	0	5,520	0	0	0	0	0
400-551400-820	**COMMUNITY CENTER IMPROVEMENTS**	1,280	31,155	17,241	12,000	140,379	180,000	60,000	30,000	0	0	0
400-552000-810	**PARK EQUIPMENT**	147,482	6,467	71,444	60,000	32,932	60,000	307,000	50,000	100,000	100,000	0
400-552000-820	**PARK IMPROVEMENTS**	0	0	442,880	15,000	0	15,000	251,700	0	0	0	0
400-552000-825	LAND PURCHASE	0	0	0	0	0	0	0	0	0	0	0
400-553100-810	RECREATION EQUIPMENT	0	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**	130,993	10,905	20,978	7,000	8,222	8,500	6,500	12,000	0	0	0
400-561100-810	FORESTRY EQUIPMENT	209,795	0	0	0	0	0	0	0	0	0	0
400-567000-825	LAND PURCHASE	0	0	0	0	0	0	0	0	0	0	0
400-581000-610	PRINCIPAL-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-582000-620	INTEREST-INSTALLMENT LOAN (NORSK)	0	0	0	0	0	0	0	0	0	0	0
400-592300-500	TRANSFER TO DEBT SERVICE FUND	0	0	0	0	0	0	0	0	0	0	0
400-593000-990	DEBT ISSUANCE COSTS	36,582	0	73,438	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**2,159,224**	**2,200,116**	**2,475,922**	**1,459,112**	**1,414,834**	**1,698,680**	**3,038,924**	**2,755,241**	**2,404,296**	**981,301**	**492,142**
NET REVENUES OVER (UNDER) EXPENDITURES		**(12,853)**	**(1,483,520)**	**358,356**	**(407,000)**	**(1,175,760)**	**(566,568)**	**2,736,274**	**(2,452,241)**	**(44,671)**	**(681,301)**	**1,307,858**
400-342100-000	**FUND BALANCE-BEG. OF YEAR**	451,074	438,221	**(1,045,299)**	(686,943)		(686,943)	(1,253,511)	1,482,763	(969,478)	(1,014,149)	(1,695,450)
400-342100-000	**FUND BALANCE-END OF YEAR**	438,221	**(1,045,299)**	**(686,943)**	(1,093,943)		(1,253,511)	1,482,763	(969,478)	(1,014,149)	(1,695,450)	(387,592)

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
REVENUES												
240-437200-000	DANE COUNTY LIBRARY AID	203,683	203,597	203,967	225,995	225,955	225,955	245,789	245,789	245,789	245,789	245,789
240-437210-000	OTHER COUNTY LIBRARY AID	27,885	30,427	33,087	30,548	30,543	30,543	29,704	29,704	29,704	29,704	29,704
240-467100-000	FINES - OVERDUE MATERIALS	89	4	1	0	1	1	0	0	0	0	0
240-467110-000	FINES - LOST/DAMAGED MATERIALS	1,658	2,056	2,285	1,500	1,397	2,000	2,000	2,000	2,000	2,000	2,000
240-467190-000	MEETING ROOM FEES	30	135	460	50	76	150	150	150	150	150	150
240-467200-000	COPY CHARGES (TAXABLE)	5,296	5,306	5,644	5,000	2,382	5,000	5,000	5,000	5,000	5,000	5,000
240-469100-000	MISCELLANEOUS INCOME	3,586	1,666	3,350	2,600	511	2,600	2,600	1,200	1,200	1,200	1,200
240-469200-000	OTHER REV - CHILDREN PROGRAMS	866	1,325	1,375	0	1,300	1,300	0	0	0	0	0
240-469500-000	OTHER REVENUE-ADULT PROGRAMS	0	0	0	0	0	0	0	0	0	0	0
240-481100-000	INVESTMENT INTEREST	73	258	812	0	887	887	0	0	0	0	0
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
240-485000-000	CONTRIBUTIONS-OTHER	345	2,418	1,940	0	5,620	5,620	1,000	1,000	1,000	1,000	1,000
240-489100-000	ADDITIONAL REVENUE PRIOR YEARS	0	0	0	0	0	0	0	0	0	0	0
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	491,618	498,992	506,477	512,132	390,617	512,132	530,057	551,259	570,553	590,522	614,143
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**735,129**	**746,185**	**759,398**	**777,825**	**659,287**	**786,188**	**816,300**	**836,102**	**855,396**	**875,365**	**898,986**
EXPENDITURES												
	OPERATING EXPENDITURES											
240-551100-111	REGULAR WAGES	346,618	365,787	386,857	444,441	219,052	432,874	452,610	471,508	484,534	499,070	499,070
240-551100-112	REGULAR WAGES-BLDG MAINT	3,273	3,607	3,863	4,590	722	4,590	4,590	4,590	4,590	4,590	4,590
240-551100-122	OVERTIME	433	0	0	750	0	0	750	750	750	750	750
240-551100-131	HEALTH	47,409	50,664	61,308	41,400	34,752	65,273	62,643	64,060	65,498	66,984	66,984
240-551100-132	DENTAL	1,471	1,505	2,673	2,952	1,415	2,861	3,792	3,192	3,312	3,432	3,432
240-551100-133	LIFE	256	297	364	295	189	420	385	313	322	332	342
240-551100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
240-551100-135	RETIREMENT	18,177	18,533	20,950	23,311	11,702	22,535	24,165	24,731	25,473	26,237	27,025
240-551100-136	FICA	27,077	28,661	30,198	37,989	16,702	33,361	37,938	40,302	41,409	42,652	42,652
240-551100-220	UTILITIES	38,271	34,590	34,021	48,094	14,628	34,075	35,097	49,547	50,290	51,044	51,810
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	38,321	30,893	35,610	36,693	18,540	36,693	37,794	37,802	38,369	38,945	39,529
240-551100-245	OFFICE MACHINE CONTRACTS	2,917	2,499	2,322	2,100	867	2,100	2,100	2,228	2,295	2,364	2,364
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	52,469	44,578	47,157	48,390	47,355	48,390	49,099	51,337	52,877	54,463	56,097
240-551100-310	OFFICE SUPPLIES	9,778	9,999	9,988	10,000	6,153	10,000	10,100	10,200	10,506	10,821	11,146
240-551100-315	POSTAGE	41	491	75	150	32	64	100	156	159	162	162
240-551100-320	FEES & DUES	931	834	1,040	1,336	179	1,336	1,376	1,376	1,062	1,094	1,094
240-551100-328	PRINTING & PUBLICATIONS	3,015	2,687	2,687	2,800	482	2,800	2,800	2,913	2,971	3,030	3,091

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
		10000.0%	1.5%	1.5%	1.1%		1.1%	3.5%	4.0%	3.5%	3.5%	4.0%
LIBRARY FUND		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
240-551100-335	TRAINING & MILEAGE	3,051	2,716	4,483	3,500	270	3,500	3,500	3,500	5,000	5,000	5,000
240-551100-340	OPERATING SUPPLIES	3,582	4,486	1,613	2,435	521	2,435	2,000	2,534	2,585	2,637	2,690
240-551100-390	MISCELLANEOUS EXPENDITURES	1,646	1,341	1,206	1,632	568	1,632	1,665	1,698	1,732	1,767	1,802
240-551100-420	TEEN PROGRAMING	1,260	699	509	520	90	520	530	541	552	563	574
240-551100-421	ENRICHMENT PROGRAMS	2,285	2,430	2,349	2,417	1,688	2,417	2,465	2,514	2,564	2,615	2,667
240-551100-422	CHILDREN'S PROGRAMMING	1,772	1,671	2,280	1,828	896	1,828	1,865	1,902	1,940	1,979	2,019
240-551100-423	SUMMER LIBRARY PROGRAM	2,248	3,076	3,112	2,309	2,893	2,309	2,355	2,402	2,450	2,499	2,549
240-551100-424	REFERENCE MATERIALS	569	534	555	556	0	556	600	578	590	602	614
240-551100-425	ADULT MATERIALS	31,176	29,676	30,448	29,300	14,714	38,800	30,450	29,593	29,889	30,188	30,490
240-551100-426	BOOKS/PERIODICALS	4,924	5,869	5,259	5,632	3,651	4,151	4,211	5,745	5,860	5,977	6,097
240-551100-427	AUDIO	4,924	2,862	2,254	2,250	2,740	6,250	4,250	2,250	2,250	2,250	2,250
240-551100-428	VIDEO	9,919	8,200	6,807	6,857	4,574	9,857	8,357	6,926	6,926	6,995	6,995
240-551100-429	CHILDRENS MATERIALS	9,260	8,272	8,096	8,200	3,328	9,200	8,700	8,282	8,282	8,365	8,449
240-551100-430	TEEN MATERIALS	3,277	3,665	3,528	3,362	1,350	3,362	3,362	3,396	3,396	3,430	3,430
240-551100-431	INTERMEDIATE MATERIALS	4,951	5,767	6,469	6,828	2,544	9,328	8,078	6,896	6,896	6,965	7,035
240-551100-432	SOFTWARE/TECH.	3,564	358	1,066	3,392	1,624	3,392	3,402	3,426	3,426	3,460	3,460
240-551100-433	DIGITAL MATERIALS	0	16,126	12,960	7,722	0	7,722	7,103	7,909	8,067	8,228	8,393
240-551100-434	OTHER MATERIALS	0	0	0	0	0	0	1,100	0	0	0	
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0	7,282	7,500	7,725	7,725
240-551100-810	EQUIPMENT	36,131	65,150	7,064	7,070	912	7,070	7,282	0	0	0	7,725
240-551100-820	BUILDING REPAIRS	0	0	0	0	32,941	57,729	0	0	0	0	0
	TOTAL OPERATING EXPENDITURES	**714,997**	**758,521**	**739,171**	**801,101**	**448,074**	**869,430**	**826,614**	**862,379**	**884,322**	**907,215**	**920,102**
	OTHER FINANCING USES											
240-551110-499	REFUND LOST MATERIALS	**326**	**781**	**465**	**1,500**	**574**	**1,500**	**500**	**500**	**500**	**500**	**500**
	TOTAL EXPENDITURES	**715,323**	**759,303**	**739,636**	**802,601**	**448,648**	**870,930**	**827,114**	**862,879**	**884,822**	**907,715**	**920,602**
NET REVENUES OVER (UNDER) EXPENDITURES		**19,806**	**(13,118)**	**19,763**	**(24,776)**	**210,639**	**(84,742)**	**(10,814)**	**(26,777)**	**(29,426)**	**(32,350)**	**(21,616)**
240-342100-000	**FUND BALANCE-BEG. OF YEAR**	221,078	240,884	227,766	247,528		247,528	162,786	151,972	125,195	95,769	63,419
240-342100-000	**FUND BALANCE-END OF YEAR**	240,884	227,766	247,528	222,752		162,786	151,972	125,195	95,769	63,419	41,803

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

LIBRARY SPECIAL PROJECTS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
241-481100-000	INVESTMENT INTEREST	13,541	10,637	7,838	1,800	2,011	1,800	1,800	1,800	1,800	1,800	1,800
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	11,907	(41,904)	18,225	0	11,515	24,000	0	0	0	0	0
241-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	351	0	351	0	0	0	0	0
241-485100-000	GRANT-MH COMMUNITY FOUNDATION	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-485200-000	GRANTS-OTHER	4,000	300	500	0	0	3,900	0	0	0	0	0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	1,450	2,050	1,000	0	1,600	1,600	0	0	0	0	0
	TOTAL REVENUES	**35,898**	**(23,916)**	**32,563**	**7,151**	**20,126**	**36,651**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**
EXPENDITURES												
241-551110-399	ENDOWMENT FUND EXPENDITURES	7,739	9,715	7,059	0	5,000	5,288	0	0	0	0	0
241-551110-419	MH COMMUNITY FOUND. GRANT	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
241-551110-490	GRANT/CONTRIB EXP-OTHER	3,500	800	1,149	0	850	3,900	0	0	0	0	0
241-551110-550	ENDOWMENT INVESTMENT FEES	1,177	1,080	1,072	900	583	1,165	900	900	900	900	900
241-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**17,416**	**16,595**	**14,280**	**5,900**	**11,433**	**15,353**	**5,900**	**5,900**	**5,900**	**5,900**	**5,900**
NET REVENUES OVER (UNDER) EXPENDITURES		**18,482**	**(40,512)**	**18,282**	**1,251**	**8,694**	**21,298**	**900**	**900**	**900**	**900**	**900**
241-342100-000	**FUND BALANCE-BEG. OF YEAR**	9,529	6,147	6,147	2,565		2,565	23,863	24,763	25,663	26,563	27,463
241-342100-000	**FUND BALANCE-END OF YEAR**	6,147	(56,229)	2,565	3,816		23,863	24,763	25,663	26,563	27,463	28,363

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
230-469100-000	OUTREACH PROGRAM-MISC INCOME	372	208	976	0	80	80	0	0	0	0	0
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	51,792	55,331	58,752	63,562	37,012	82,011	81,638	81,638	81,638	81,638	81,638
230-473610-000	COUNTY GRANTS - NUTRITION PROG	31,840	33,273	36,425	40,879	12,767	41,377	42,523	42,523	42,523	42,523	42,523
230-473615-000	COUNTY GRANTS - MACM PROGRAM	1,725	274	952	8,800	389	9,416	9,416	9,416	9,416	9,416	9,416
230-473618-000	COUNTY GRANTS - CATERED MEALS	9,642	22,879	29,690	15,759	16,792	16,573	11,550	11,550	11,550	11,550	11,550
230-473620-000	MUNICIPALITY CONTRIBUTIONS	26,061	31,303	38,717	45,033	16,742	38,804	40,084	41,407	42,773	44,185	45,643
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	32,877	39,453	47,343	48,953	37,338	48,953	50,568	52,237	53,961	55,742	57,581
230-492200-000	TRANSFER FROM SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
	TOTAL REVENUES	**169,309**	**197,722**	**212,854**	**238,986**	**121,120**	**237,214**	**235,779**	**248,771**	**241,861**	**245,054**	**248,351**
EXPENDITURES												
NUTRITION												
230-546200-111	REGULAR WAGES	26,667	32,177	33,771	33,134	17,520	33,134	**33,969**	35,666	37,450	39,322	41,288
230-546200-122	OVERTIME	86	148	78	50	0	50	50	50	50	50	50
230-546200-131	HEALTH	9,103	9,746	9,589	21,978	5,321	10,643	11,420	11,763	12,116	12,479	12,853
230-546200-132	DENTAL	344	230	346	593	175	349	349	359	370	381	392
230-546200-133	LIFE	169	196	162	202	64	128	145	149	153	158	163
230-546200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546200-135	RETIREMENT	1,803	2,105	2,314	2,256	1,212	2,256	2,364	2,497	2,636	2,784	2,939
230-546200-136	FICA	1,651	2,039	2,211	2,538	1,124	2,538	2,599	2,728	2,865	3,008	3,159
230-546200-210	CONTRACTUAL - CATRED MEALS	9,642	7,591	11,346	15,759	4,470	16,573	11,550	11,550	11,550	11,550	11,550
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546200-310	OFFICE SUPPLIES	48	0	64	300	0	300	300	300	300	300	300
230-546200-315	POSTAGE	220	0	529	515	0	515	530	546	562	579	596
230-546200-330	MILEAGE REIMBURSEMENT	155	166	166	600	256	600	175	175	175	175	175
230-546200-335	TRAINING	265	0	184	200	3	100	100	100	100	100	100
230-546200-340	OPERATING SUPPLIES	613	1,800	745	3,090	253	1,500	1,500	1,545	1,591	1,639	1,688
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	443	202	269	309	276	309	318	328	338	348	358
230-546200-399	PROGRAM EXPENDITURES	48	363	299	350	222	350	1,000	1,000	1,000	1,000	1,000
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	**51,256**	**56,763**	**62,073**	**83,624**	**30,895**	**69,344**	**68,119**	**70,507**	**73,006**	**75,623**	**78,361**
OUTREACH												
230-546300-111	REGULAR WAGES	72,318	85,850	88,232	93,768	46,994	93,768	**97,905**	102,800	107,940	113,337	119,004
230-546300-122	OVERTIME	369	470	247	100	0	100	100	100	100	100	100
230-546300-131	HEALTH	18,704	29,053	18,891	43,298	12,563	25,126	26,960	27,769	28,602	29,460	30,344
230-546300-132	DENTAL	1,300	1,517	2,061	2,237	727	1,454	1,450	1,494	1,539	1,585	1,633
230-546300-133	LIFE	415	482	324	473	25	49	145	149	153	158	163
230-546300-134	ICI	0	0	0	0	0	0	0	0	0	0	0
230-546300-135	RETIREMENT	4,891	5,617	5,876	6,383	3,240	6,383	6,811	7,193	7,595	8,020	8,468
230-546300-136	FICA	5,600	6,192	6,918	7,181	3,431	7,181	7,490	7,864	8,257	8,670	9,104
230-546300-220	TELEPHONE	1,173	1,190	1,258	1,230	695	1,230	1,261	1,293	1,325	1,358	1,392
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	0	1,750	1,750	1,750	1,750	1,750
230-546300-310	OFFICE SUPPLIES	0	148	109	206	89	206	212	218	225	232	239
230-546300-315	POSTAGE	452	480	264	515	0	400	500	515	530	546	562
230-546300-330	MILEAGE REIMBURSEMENT	248	231	224	520	135	520	250	260	270	281	292

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
230-546300-335	TRAINING	166	9	96	250	32	150	200	200	200	200	200
230-546300-340	OPERATING SUPPLIES	3,937	4,658	5,277	5,250	2,131	5,250	5,250	5,513	5,789	6,078	6,382
230-546300-399	PROGRAM EXPENDITURES	69	759	198	350	(308)	350	1,000	1,000	1,000	1,000	1,000
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	2,224	0	0	0	0	0	0	0	0
	TOTAL OUTREACH	**113,242**	**140,256**	**135,799**	**167,111**	**71,554**	**145,767**	**154,884**	**161,719**	**168,876**	**176,376**	**184,233**
	OTHER FINANCING USES											
230-546400-390	FUNDRAISING EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-399	EMERGENCY FUND EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
230-546400-900	RETURN-PRIOR YR CO GRANT MEALS	0	678	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	**0**	**678**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES	**164,498**	**197,697**	**197,872**	**250,735**	**102,449**	**215,112**	**223,002**	**232,225**	**241,881**	**251,999**	**262,594**
NET REVENUES OVER (UNDER) EXPENDITURES		**4,811**	**24**	**14,982**	**(11,749)**	**18,671**	**22,103**	**12,777**	**16,546**	**(20)**	**(6,945)**	**(14,243)**
230-342100-000	**FUND BALANCE-BEG. OF YEAR**	102	4,913	4,937	19,919	19,919	19,919	42,022	54,799	71,345	71,325	64,380
230-342100-000	**FUND BALANCE-END OF YEAR**	4,913	4,937	19,919	8,170	38,590	42,022	54,799	71,345	71,325	64,380	50,137

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

OUTREACH SPECIAL PROJECTS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	REVENUES											
231-469900-000	FUNDRAISING REVENUE	9,819	20,220	20,060	7,500	875	1,750	7,500	7,500	7,500	7,500	7,500
231-481100-000	INVESTMENT INTEREST	599	2,249	7,775	150	8,354	8,500	150	150	150	150	150
231-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	11,494	16,805	11,064	10,000	10,159	15,000	10,000	10,000	10,000	10,000	10,000
231-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**21,912**	**39,274**	**38,900**	**17,650**	**19,388**	**25,250**	**17,650**	**17,650**	**17,650**	**17,650**	**17,650**
	EXPENDITURES											
231-546400-325	NEWSLETTER EXPENDITURES	1,542	1,176	1,512	1,500	1,088	1,500	1,500	1,500	1,500	1,500	1,500
231-546400-390	FUNDRAISING EXPENDITURES	0	0	0	1,000	6,500	6,500	1,000	1,000	1,000	1,000	1,000
231-546400-395	MEMORIAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
231-546400-399	EMERGENCY EXPENDITURES	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
231-592200-500	TRANSFER TO SPEC REV FUNDS	15,000	15,000	0	16,000	0	0	0	10,000	0	0	0
	TOTAL EXPENDITURES	**16,542**	**16,176**	**1,512**	**19,500**	**7,588**	**9,000**	**3,500**	**13,500**	**3,500**	**3,500**	**3,500**
NET REVENUES OVER (UNDER) EXPENDITURES		**5,370**	**23,098**	**37,388**	**(1,850)**	**11,800**	**16,250**	**14,150**	**4,150**	**14,150**	**14,150**	**14,150**
231-342100-000	**FUND BALANCE-BEG. OF YEAR**	162,546	167,916	191,015	228,402		228,402	244,652	244,652	248,802	262,952	277,102
231-342100-000	**FUND BALANCE-END OF YEAR**	167,916	191,015	228,402	226,552		244,652	258,802	248,802	262,952	277,102	291,252

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

SWIMMING POOL		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	34,325	38,408	36,299	37,000	19,536	34,000	38,110	38,872	39,650	40,443	41,251
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	20,476	20,335	21,227	17,000	6,163	20,850	17,510	17,860	18,217	18,582	18,953
215-467345-000	CONCESSIONS REVENUE (TAX)	9,454	13,907	13,950	12,000	6,951	17,000	12,000	12,000	12,000	12,000	12,000
215-467842-000	SWIM TEAM ADMIN REVENUE	3,000	0	4,000	4,000	0	4,400	4,400	4,400	4,400	4,400	4,400
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	3,500	0	3,500	0	0	0	0	0	0
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	50,000	30,000	29,999	30,700	23,416	30,700	42,000	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	**117,254**	**102,650**	**108,975**	**100,700**	**59,565**	**106,950**	**114,020**	**115,132**	**116,267**	**117,424**	**118,605**
EXPENDITURES												
215-554200-111	REGULAR WAGES-POOL MAINT	10,451	22,826	22,053	8,500	13,013	24,000	22,307	22,307	22,307	22,307	22,307
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	5,461	7,255	7,850	8,960	3,185	8,960	8,960	8,960	8,960	8,960	8,960
215-554200-113	REGULAR WAGES-POOL STAFF	35,698	39,109	43,434	55,440	18,049	55,440	57,940	57,940	57,940	57,940	57,940
215-554200-122	OVERTIME	1,773	2,588	2,415	2,250	643	2,250	2,250	2,250	2,250	2,250	2,250
215-554200-131	HEALTH	2,972	3,388	4,228	2,865	2,517	6,319	6,780	6,983	7,192	7,408	7,630
215-554200-132	DENTAL	165	213	284	193	160	402	300	309	318	328	338
215-554200-133	LIFE	43	48	67	31	30	79	32	33	34	35	36
215-554200-134	ICI	0	0	0	0	0	0	0	0	0	0	0
215-554200-135	RETIREMENT	764	887	1,140	587	655	1,638	590	1,550	1,559	1,568	1,577
215-554200-136	FICA	4,580	5,421	5,707	5,749	2,586	10,069	6,996	6,996	6,996	6,996	6,996
215-554200-220	UTILITIES	10,959	12,812	10,374	13,260	1,333	6,288	13,525	13,796	14,072	14,353	14,640
215-554200-240	MAINTENANCE-CONTRACTUAL	7,651	7,046	9,143	9,000	499	2,864	9,000	9,000	9,000	9,000	9,000
215-554200-340	OPERATING SUPPLIES	13,474	17,387	15,550	16,000	12,647	18,000	16,480	16,974	17,483	18,007	18,547
215-554200-341	SPECIAL EVENTS EXPENSES	432	1,300	964	1,500	375	750	1,500	1,500	1,500	1,500	1,500
215-554200-342	CONCESSION EXPENSES	5,987	12,401	10,796	12,000	8,048	12,000	12,360	12,731	13,113	13,506	13,911
215-554200-345	POOL/REC OPERATING SUPPLIES	1,687	1,901	1,964	2,800	2,472	3,000	2,800	2,800	2,800	2,800	2,800
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,012	1,531	4,075	2,000	3,349	4,000	2,000	2,000	2,000	2,000	2,000
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	66	235	273	300	272	300	300	300	300	300	300
215-554200-810	EQUIPMENT	412	1,076	2,696	1,000	1,042	1,200	1,000	1,000	1,000	1,000	1,000
215-554200-820	BUILDING & POOL REPAIRS	0	3,754	1,032	2,000	2,424	3,500	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	**103,588**	**141,177**	**144,045**	**144,435**	**73,300**	**161,059**	**167,120**	**169,429**	**170,824**	**172,258**	**173,732**
NET REVENUES OVER (UNDER) EXPENDITURES		**13,666**	**(38,527)**	**(35,070)**	**(43,735)**	**(13,735)**	**(54,109)**	**(53,100)**	**(54,297)**	**(54,557)**	**(54,834)**	**(55,127)**
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	19,221	32,887	(5,640)	(40,710)	(40,710)	(40,710)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)
215-342100-000	**FUND BALANCE-END OF YEAR**	32,887	(5,640)	(40,710)	(84,445)	(54,445)	(94,819)	(147,919)	(202,215)	(256,772)	(311,606)	(366,733)

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

EMPLOYEE RETIREMENT INS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
250-481100-000	INVESTMENT INTEREST	974	3,113	9,157	3,000	10,898	13,000	3,000	3,000	3,000	3,000	3,000
250-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	35,000	34,999	38,305	40,000	30,509	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	**35,974**	**38,112**	**47,462**	**43,000**	**41,407**	**53,000**	**43,000**	**53,000**	**58,000**	**63,000**	**68,000**
EXPENDITURES												
250-514500-131	HEALTH INSURANCE PAYMENTS	62,124	40,073	33,556	76,910	8,834	35,000	35,000	38,500	42,350	46,585	51,244
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	9,441	(7,553)	19,210	57,630	(0)	5,000	7,500	8,250	9,075	9,983	10,981
250-592600-500	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**71,565**	**32,520**	**52,766**	**134,540**	**8,834**	**40,000**	**42,500**	**46,750**	**51,425**	**56,568**	**62,224**
NET REVENUES OVER (UNDER) EXPENDITURES		**(35,591)**	**5,592**	**(5,304)**	**(91,540)**	**32,573**	**13,000**	**500**	**6,250**	**6,575**	**6,432**	**5,776**
250-342100-000	**FUND BALANCE-BEG. OF YEAR**	325,691	290,099	295,690	290,386		290,386	303,386	303,886	310,136	316,711	323,143
250-342100-000	**FUND BALANCE-END OF YEAR**	290,099	295,690	290,386	198,845		303,386	303,886	310,136	316,711	323,143	328,919

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TID #3 FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	REVENUES											
450-411200-000	PROPERTY TAXES-TID INCREMENT	721,871	784,190	808,941	825,120	611,573	825,120	808,941	825,120	841,622	0	0
450-434300-000	EXEMPT COMPUTER AID	3,463	3,463	3,463	3,463	0	3,463	3,463	3,463	3,463	0	0
450-434400-000	STATE PPT AID	20,977	11,163	11,163	11,163	11,163	11,163	39,792	39,792	39,792	0	0
450-468400-000	DEV GUARANTEES-COUNTY ID LLC	0	0	0	51,777	0	51,777	32,460	39,940	39,940	0	0
450-468410-000	DEV GUARANTEES-SYMDON BROS	0	20,000	0	7,925	0	7,925	4,969	6,114	6,114	0	0
450-481100-000	INVESTMENT INTEREST	368	827	3,651	1,000	4,675	1,000	1,000	1,000	1,000	0	0
450-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**746,678**	**819,643**	**827,218**	**900,448**	**627,412**	**900,448**	**890,625**	**915,429**	**931,931**	**0**	**0**
	EXPENDITURES											
450-513000-210	GENERAL LEGAL FEES & EXPENSE	0	174	1,590	2,000	0	2,000	2,000	2,000	2,000	0	0
450-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	0	2,500	0	2,500	2,500	2,500	2,500	0	0
450-514500-320	FEES & DUES	150	150	150	150	150	150	150	150	150	0	0
450-515100-210	AUDIT & ACCOUNTING	1,100	1,100	1,897	1,200	1,243	1,200	1,200	1,200	1,200	0	0
450-531000-210	GENERAL ENGINEERING	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
450-567000-290	ECONOMIC DEV INCENTIVE	0	0	0	0	0	0	0	0	0	0	0
450-592300-500	TRANSFER TO DEBT SERVICE FUND	848,463	833,150	857,250	838,913	799,613	838,913	867,600	842,600	829,300	0	0
	TOTAL EXPENDITURES	**852,213**	**837,074**	**860,887**	**844,763**	**801,005**	**844,763**	**873,450**	**848,450**	**835,150**	**0**	**0**
	NET REVENUES OVER (UNDER) EXPENDITURES	**(105,534)**	**(17,432)**	**(33,669)**	**55,685**	**(173,593)**	**55,685**	**17,175**	**66,979**	**96,781**	**0**	**0**
450-342100-000	**FUND BALANCE-BEG. OF YEAR**	111,311	5,777	5,777	(27,892)		(27,892)	27,793	44,968	111,946	208,727	208,727
450-342100-000	**FUND BALANCE-END OF YEAR**	5,777	(11,655)	(27,892)	27,793		27,793	44,968	111,946	208,727	208,727	208,727

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TID #3 AMENDMENT#1 FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 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	54,422	52,160	55,463	54,428	53,348	54,428	55,620	54,540	0	0	0
	TOTAL EXPENDITURES	**54,422**	**52,160**	**55,463**	**54,428**	**53,348**	**54,428**	**55,620**	**54,540**	**0**	**0**	**0**
NET REVENUES OVER (UNDER) EXPENDITURES		**(54,422)**	**(52,160)**	**(55,463)**	**(54,428)**	**(53,348)**	**(54,428)**	**(55,620)**	**(54,540)**	**0**	**0**	**0**
452-342100-000	**FUND BALANCE-BEG. OF YEAR**	(632,693)	(687,115)	(739,275)	(794,737)		(794,737)	(849,165)	(904,785)	(959,325)	(959,325)	(959,325)
452-342100-000	**FUND BALANCE-END OF YEAR**	(687,115)	(739,275)	(794,737)	(849,165)		(849,165)	(904,785)	(959,325)	(959,325)	(959,325)	(959,325)

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TID #5 FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	REVENUES											
460-411200-000	PROPERTY TAXES-TID INCREMENT	648,987	687,938	753,479	753,477	585,518	753,477	753,477	761,012	768,622	776,308	784,071
460-434300-000	EXEMPT COMPUTER AID	0	0	0	0	0	0	0	0	0	0	0
460-434400-000	STATE PPT AID	10,896	5,471	5,471	5,471	5,471	5,471	40,199	5,471	5,471	5,471	5,471
460-468400-000	FEES-DOWNTOWN IMPROVE APPL	0	50	100	0	0	0	0	0	0	0	0
460-468500-000	GRANTS-ECONOMIC DEVELOPMENT	0	64,903	36,480	0	180,738	0	0	0	0	0	0
460-481100-000	INVESTMENT INTEREST	1,530	334	37	1,000	17,436	1,000	1,000	1,000	1,000	1,000	1,000
460-483000-000	PROPERTY & EQUIPMENT SALES	0	0	730,000	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	**661,413**	**758,696**	**1,525,567**	**759,948**	**789,164**	**759,948**	**794,676**	**767,483**	**775,093**	**782,779**	**790,542**
	EXPENDITURES											
460-513000-210	GENERAL LEGAL FEES & EXPENSE	0	0	0	1,000	6,722	3,800	1,000	1,000	1,000	1,000	1,000
460-514100-111	ADMIN SALARIES & WAGES	2,500	2,500	0	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	4,100	1,100	1,897	1,200	1,243	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	0	0	0	0	0	0	0	0	0	0	0
460-533000-825	DOWNTOWN STREETSCAPE IMPROV	0	2,100	0	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	0	0	2,000	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	0	0	0	0	0	0	0	0	0	0	0
460-551000-810	RESIDENTIAL IMPROVEMENTS	0	0	22,273	25,000	5,000	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	2,188	418	7,499	2,000	19,455	2,000	2,000	2,000	2,000	2,000	2,000
460-567000-290	ECONOMIC DEV INCENTIVES-FAÇADE	38,249	230,355	36,480	10,000	198,590	10,000	10,000	10,000	10,000	10,000	10,000
460-567000-291	ECONOMIC DEV INCENTIVES-REDEV	172,698	107,674	69,383	79,701	77,631	79,701	80,052	80,612	80,612	80,612	80,612
460-592300-500	TRANSFER TO DEBT SERVICE FUND	300,018	304,518	303,618	307,418	235,309	307,418	310,818	313,618	320,699	322,255	328,725
460-592400-500	TRANSFER TO OTHER TID FUNDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**519,902**	**648,815**	**443,299**	**429,019**	**544,099**	**431,819**	**432,770**	**436,130**	**443,211**	**444,767**	**451,237**
NET REVENUES OVER (UNDER) EXPENDITURES		**141,511**	**109,881**	**1,082,268**	**330,929**	**245,065**	**328,129**	**361,906**	**331,353**	**331,882**	**338,012**	**339,305**
460-342100-000	**FUND BALANCE-BEG. OF YEAR**	(935,825)	(889,312)	(889,312)	97,958		97,958	426,087	787,993	1,119,346	1,451,228	1,789,240
460-342100-000	**FUND BALANCE-END OF YEAR**	(889,312)	(874,429)	97,958	(677,424)		426,087	787,993	1,119,346	1,451,228	1,789,240	2,128,546

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

CABLE PROGRAMMING FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	REVENUES											
225-441250-000	FRANCHISE FEE (65%)	49,342	52,389	43,286	52,000	15,751	48,000	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
225-492000-000	TRANSFER FROM OTHER FUNDS	0	0	25,000	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**49,342**	**52,389**	**68,286**	**52,000**	**15,751**	**48,000**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**
	EXPENDITURES											
225-516100-111	REGULAR WAGES	21,277	25,044	25,521	30,931	13,583	30,931	31,703	31,703	31,703	31,703	31,703
225-516100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
225-516100-131	HEALTH	79	2,041	2,124	2,416	1,184	2,368	2,540	2,540	2,540	2,540	2,540
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	1,306	1,375	1,460	1,552	776	1,552	1,603	1,612	1,621	1,630	1,639
225-516100-136	FICA	1,633	2,072	2,115	2,366	1,130	2,366	2,425	2,425	2,425	2,425	2,425
225-516100-210	CONTRACTUAL SERVICES-CATV	600	0	0	3,000	0	5,400	8,400	8,400	8,400	8,400	8,400
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	100	150	150	150	150	150
225-516100-320	FEES & DUES	220	230	230	250	230	230	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	0	0	0	100	0	100	100	100	100	100	100
225-516100-390	MISCELLANEOUS EXPENDITURES	0	541	0	500	0	100	250	250	250	250	250
225-516100-810	EQUIPMENT	6,756	10,104	125,595	6,000	0	1,500	3,500	3,500	3,500	3,500	3,500
	TOTAL EXPENDITURES	**31,871**	**41,407**	**157,046**	**47,340**	**16,903**	**44,647**	**50,921**	**50,930**	**50,939**	**50,948**	**50,957**
NET REVENUES OVER (UNDER) EXPENDITURES		**17,471**	**10,982**	**(88,760)**	**4,660**	**(1,152)**	**3,353**	**1,079**	**1,070**	**1,061**	**1,052**	**1,043**
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	98,064	115,535	126,517	37,758		37,758	41,111	42,190	43,260	44,321	45,373
215-342100-000	**FUND BALANCE-END OF YEAR**	115,535	126,517	37,758	42,418		41,111	42,190	43,260	44,321	45,373	46,416

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TOURISM PROMOTION FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
260-412100-000	OVERNIGHT LODGING TAX	74,346	81,498	87,976	70,000	14,640	70,000	70,000	70,000	70,000	70,000	70,000
	TOTAL REVENUES	**74,346**	**81,498**	**87,976**	**70,000**	**14,640**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
EXPENDITURES												
260-567000-290	MT HOREB CHAMBER OF COMMERCE	65,425	71,718	77,419	61,600	12,694	61,600	61,600	61,600	61,600	61,600	61,600
260-592000-500	TRANSFER TO OTHER FUNDS	8,922	2,194	2,507	8,400	0	8,400	8,400	8,400	8,400	8,400	8,400
	TOTAL EXPENDITURES	**74,346**	**73,913**	**79,926**	**70,000**	**12,694**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
NET REVENUES OVER (UNDER) EXPENDITURES		**0**	**7,585**	**8,050**	**0**	**1,947**	**0**	**0**	**0**	**0**	**0**	**0**
					88%		88%	88%	88%	88%	88%	88%
260-342100-000	**FUND BALANCE-BEG. OF YEAR**	0	0	7,585	15,636		15,636	15,636	15,636	15,636	15,636	15,636
260-342100-000	**FUND BALANCE-END OF YEAR**	0	7,585	15,636	15,636		15,636	15,636	15,636	15,636	15,636	15,636

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

TERRACE TREE FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	8/31/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
201-468100-000	DEVELOPER FEES	11,140	0	0	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500
201-468200-000	STREET TREES REVENUE	(24)	1,552	485	0	0	0	0	0	0	0	0
201-481100-000	INVESTMENT INTEREST	452	1,262	3,337	750	4,222	3,400	750	750	750	750	750
201-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	5,181	0	1,000	5,000	0	5,000	2,000	2,000	2,000	2,000	2,500
	TOTAL REVENUES	**16,749**	**2,814**	**4,822**	**8,250**	**4,222**	**10,900**	**5,250**	**5,250**	**5,250**	**5,250**	**5,750**
EXPENDITURES												
201-561100-111	REGULAR WAGES	1,599	460	3,874	5,000	2,392	4,784	2,392	2,392	2,392	2,392	2,392
201-561100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0
201-561100-131	HEALTH	338	15	28	1,835	510	1,021	1,095	1,128	1,162	1,197	1,233
201-561100-132	DENTAL	19	0	2	111	30	42	40	41	42	43	44
201-561100-133	LIFE	5	0	1	30	5	11	5	5	5	5	5
201-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0
201-561100-135	RETIREMENT	108	4	8	345	165	330	359	167	168	169	170
201-561100-136	FICA	119	5	9	383	175	351	183	183	183	183	183
201-561100-810	EQUIPMENT	0	0	1,966	0	0	0	0	0	0	0	0
201-561100-820	TERRACE TREES OUTLAY	9,782	18,549	(953)	23,000	9,515	23,000	10,000	10,000	10,000	10,000	1,000
201-592000-510	TRANSFER TO OTHER FUNDS	40,000	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**51,971**	**19,033**	**4,935**	**30,704**	**12,794**	**29,539**	**14,074**	**13,916**	**13,952**	**13,989**	**5,027**
NET REVENUES OVER (UNDER) EXPENDITURES		**(35,221)**	**(16,220)**	**(113)**	**(22,454)**	**(8,571)**	**(18,639)**	**(8,824)**	**(8,666)**	**(8,702)**	**(8,739)**	**723**
201-342100-000	**FUND BALANCE-BEG. OF YEAR**	155,123	119,902	119,902	119,788	119,788	119,788	101,150	92,326	83,660	83,660	74,958
201-342100-000	**FUND BALANCE-END OF YEAR**	119,902	103,682	119,788	97,334	111,217	101,150	92,326	83,660	74,958	74,921	75,681

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

PARK DEVELOPMENT FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
200-467250-000	PARK PARTICIPATION FEES	2,475	4,125	1,450	0	1,385	1,385	0	0	0	0	0
200-467847-000	GRUNDAHL PARK ADVERTISING REV.	4,050	4,750	3,900	4,900	5,300	5,300	4,900	4,900	4,900	4,900	4,900
200-468200-000	MEMORIAL TREES REVENUE (TAX)	140	0	0	0	0	0	0	0	0	0	0
200-468400-000	DEVELOPER PARK LAND FEES	200	13,750	16,250	0	1,250	1,250	0	0	0	0	0
200-468450-000	PARK IMPROVEMENT FEES	9,524	32,721	24,152	5,000	3,074	5,000	5,000	5,000	5,000	5,000	5,000
200-481100-000	INVESTMENT INTEREST	622	3,444	10,604	1,500	11,327	10,000	1,500	1,500	1,500	1,500	1,500
200-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	18,062	3,735	37,722	3,000	0	1,500	3,000	3,000	3,000	3,000	3,000
	TOTAL REVENUES	**35,073**	**62,525**	**94,078**	**14,400**	**22,336**	**24,435**	**14,400**	**14,400**	**14,400**	**14,400**	**14,400**
EXPENDITURES												
200-552000-210	ENGINEERING	0	6,895	18,360	0	0	0	0	0	0	0	0
200-552000-390	GRUNDAHL PARK SPECIAL EXPEND.	0	465	4,491	0	2,284	2,284	0	0	0	0	0
200-552000-810	EQUIPMENT	11,913	16,459	7,601	10,000	46,344	46,344	10,000	10,000	10,000	10,000	10,000
200-552000-820	BUILDING REPAIRS	0	0	0	3,000	2,000	3,000	3,000	3,000	3,000	3,000	3,000
200-592400-500	TRANSFER TO OTHER FUNDS	0	0	41,624	28,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**11,913**	**23,819**	**72,076**	**41,000**	**50,628**	**51,628**	**13,000**	**13,000**	**13,000**	**13,000**	**13,000**
NET REVENUES OVER (UNDER) EXPENDITURES		**23,160**	**38,706**	**22,002**	**(26,600)**	**(28,292)**	**(27,193)**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**
200-342100-000	**FUND BALANCE-BEG. OF YEAR**	235,502	258,662	297,369	319,371	319,371	319,371	292,178	293,578	294,978	294,978	296,378
200-342100-000	**FUND BALANCE-END OF YEAR**	258,662	297,369	319,371	236,802	291,078	292,178	293,578	294,978	296,378	296,378	297,778

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
REVENUES												
910-421000-100	CAPITAL PAID IN BY MUNICIPALITY	0	0	0	0	0	0	0	0	0	0	0
910-441600-000	MERCHANT & JOBBING/CONTRACT WORK	0	0	0		0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	8,274	52,220	291,343	7,070	150,206	160,000	7,141	7,212	7,284	7,357	7,431
910-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
910-442100-000	MISC NONOPERATING INCOME	299,782	88,663	239,630	100,000	35,987	100,000	100,000	100,000	100,000	100,000	100,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	432	0	0	1,500	0	1,500	0	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	2,860,848	3,172,063	3,102,713	3,441,242	1,383,007	3,441,242	3,384,891	3,473,126	3,526,381	3,589,336	3,671,940
910-444100-000	RESIDENTIAL-RURAL	443,906	490,889	468,540	514,209	212,492	514,209	505,788	518,973	526,931	536,337	548,681
910-444200-000	COMMERCIAL GS - VILLAGE	668,946	747,357	769,417	942,187	359,856	942,187	903,269	925,927	938,973	955,054	975,763
910-444210-000	COMMERCIAL-RURAL	151,221	189,687	188,324	206,822	91,287	206,822	198,279	203,252	206,116	209,646	214,192
910-444220-000	SMALL POWER - VILLAGE	1,059,739	1,167,180	1,095,985	1,132,762	391,135	1,132,762	1,350,943	1,386,554	1,407,095	1,432,406	1,465,369
910-444230-000	SMALL POWER - RURAL	235,367	261,699	286,166	248,655	142,389	248,655	296,548	304,366	308,874	314,430	321,666
910-444300-000	LARGE POWER - VILLAGE	236,186	331,804	335,569	520,723	219,122	520,723	365,830	375,600	381,241	388,064	397,130
910-444310-000	LARGE POWER - RURAL	202,939	238,416	196,275	409,140	68,932	409,140	287,437	295,114	299,547	304,907	312,030
910-444320-000	INDUSTRIAL POWER - VILLAGE	0	0	0	43,909	0	43,909	41,669	42,495	42,958	43,571	44,284
910-444330-000	INDUSTRIAL POWER - RURAL	0	0	32,272	29,273	43,017	29,273	27,779	28,330	28,638	29,047	29,522
910-444400-000	PUBLIC STREET LIGHTING	109,679	110,598	112,994	133,251	58,782	133,251	131,697	132,584	133,104	133,704	134,557
910-444410-000	ATHLETIC FIELD LIGHTING REVENU	350	350	273	0	0	0	0	0	0	0	0
910-444420-000	YARD LIGHTING - VILLAGE	2,083	2,116	2,157	1,491	1,130	1,491	1,506	1,535	1,563	1,579	1,595
910-444430-000	YARD LIGHTING - RURAL	4,572	4,589	4,884	3,480	2,651	3,480	3,515	3,582	3,646	3,682	3,719
910-444700-000	SALES FOR RESALE	50,540	53,254	52,978	53,577	30,558	53,577	54,113	55,141	56,134	56,695	57,262
910-444800-000	COMMERCIAL GS SEWER - VILLAGE	17,946	26,238	26,956	22,489	11,972	22,489	22,714	23,146	23,563	23,799	24,037
910-444810-000	COMMERCIAL GS SEWER - RURAL	3,898	3,274	3,487	3,731	1,851	3,731	3,768	3,840	3,909	3,948	3,987
910-444820-000	SMALL POWER - WATER UTILITY	93,018	108,468	107,347	110,818	55,695	110,818	111,926	114,053	116,106	117,267	118,440
910-444830-000	SMALL POWER - SEWER UTILITY	90,258	99,867	97,349	106,920	50,059	106,920	107,989	110,041	112,022	113,142	114,273
910-445000-000	FORFEITED DISCOUNTS/PENALTIES	17,135	19,421	15,500	10,516	10,010	10,516	10,621	10,823	11,018	11,128	11,239
910-445100-000	MISC SERVICE REVENUE - RECONNE	3,400	2,960	3,000	2,000	1,280	2,000	2,000	2,000	2,000	2,000	2,000
910-445110-000	MISC SERVICE REVENUE - TEMP SE	2,925	2,850	2,025	1,500	675	1,500	1,500	1,500	1,500	1,500	1,500
910-445400-000	RENT FROM ELECTRIC PROPERTY	3,840	3,840	3,840	4,000	1,920	4,000	4,000	18,000	4000	4,000	4,000
910-445600-000	OTHER ELECTRIC REVENUE	49,563	42,366	28,941	35,000	10,072	35,000	35,000	35,000	35,000	35,350	35,704
910-490000-000	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**6,616,846**	**7,220,170**	**7,467,965**	**8,086,264**	**3,334,083**	**8,239,194**	**7,959,923**	**8,172,194**	**8,277,603**	**8,417,949**	**8,600,321**
EXPENDITURES												
910-540300-500	DEPRECIATION EXPENSE	401,324	411,315	446,003	407,441	222,600	445,200	411,515	415,631	419,787	423,985	428,225
910-540310-500	DEPRECIATION EXPENSE-CIAC	85,764	91,689	96,551	89,438	48,000	96,000	90,333	91,236	92,148	93,069	94,000
Category E111	**WAGES (SEE PLANT WAGES BELOW*)**	**552,387**	**575,405**	**605,404**	**681,182**	**355,199**	**710,398**	**723,075**	**730,306**	**737,609**	**744,985**	**752,435**

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

ELECTRIC DEPARTMENT		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Category E122	**OVERTIME**	**12,500**	**19,726**	**17,486**	**15,000**	**7,917**	**15,834**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
910-540700-520	LOSS ON RETIREMENT	0	0	0	0	0	0	0	0	0	0	0
910-540800-136	TAXES - PAYROLL	48,099	48,127	50,117	42,180	26,876	42,180	56,463	57,016	57,575	58,139	58,709
910-540810-536	TAX - WI LICENSE FEE ASSMT	31,929	37,324	38,402	33,000	19,842	33,000	33,000	33,000	33,000	33,000	33,000
910-540820-536	TAX EQUIVALENT EXPENSE	193,325	187,428	195,776	209,714	97,800	209,714	213,908	218,186	222,550	227,001	231,541
910-540830-536	TAXES - PSC REMAINDER ASSMT	3,078	0	6,153	5,300	0	5,300	5,300	5,300	5,300	5,300	5,300
910-542600-300	INFLUENCING EXPENSE	1,422	1,483	0	0	0	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	625	23,551	187,821	184,233	93,765	184,233	177,492	170,457	163,128	155,484	147,525
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	178	0	0	0	0	0	0	0	0	0	0
910-542820-520	ELECTRIC BOND ISSUANCE COSTS	0	90,825	0	0	0	0	0	0	0	0	0
910-543200-620	INTEREST CHARGED-CONSTR CREDIT	0	0	0	0	0	0	0	0	0	0	0
910-554500-200	PURCHASED POWER	4,728,107	5,333,693	4,998,951	5,386,622	2,084,494	5,386,622	5,530,078	5,671,821	5,708,401	5,883,748	6,001,638
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES	56,871	71,365	49,111	60,000	51,064	60,000	60,000	60,000	60,000	60,000	60,000
910-556500-300	OPERATION STREET LIGHTS - EXP	0	62	0	0	0	0	0	0	0	0	0
910-556600-300	METER EXPENSE	2,154	5,193	24,617	5,900	1,483	5,900	5,900	5,900	5,900	5,900	5,900
910-556700-300	CUSTOMER INSTALLATION EXPENSE	0	4,380	2,962	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	55,611	10,168	3,799	25,000	0	25,000	25,000	25,000	25,000	25,000	25,000
910-557200-300	MAINT OF LINES EXPENSE	29,479	11,614	32,935	18,360	404	18,360	18,727	19,102	19,484	19,874	20,271
910-557200-390	MAINT OF LINES - WO CREDITS	(108,432)	(62,861)	(102,072)	(45,000)	32	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
910-557280-300	MAINT OF LINES - RURAL	3,084	3,463	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	0	170	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	4,094	7,078	9,055	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000
910-557500-300	MAINT OF METERS	2,913	4,956	3,230	5,000	1,632	5,000	5,000	5,000	5,000	5,000	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	0	49	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	14,562	19,772	20,883	14,484	15,292	22,000	20,000	20,400	20,808	21,224	21,648
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(7,500)	0	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	(7,500)
910-592300-200	OUTSIDE SERVICES EMPLOYED	104,924	106,380	98,668	103,000	60,142	103,000	124,090	123,813	127,527	131,353	135,294
910-592400-510	PROPERTY INSURANCE	8,102	8,585	9,736	7,855	5,200	7,855	8,012	8,172	8,335	8,502	8,672
910-592500-510	INJURIES & DAMAGES EXPENSE	19,804	19,191	23,118	23,814	12,923	23,814	24,290	24,776	25,272	25,777	26,293
910-592600-112	EMPLOYEE INCENTIVES	(8,027)	0	(6,726)	240	117	240	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	92,481	85,095	97,806	224,170	52,876	105,752	113,472	116,876	120,382	123,993	127,713
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	5,890	5,931	7,062	7,118	3,538	7,076	7,076	7,288	7,507	7,732	7,964
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,204	1,123	1,188	1,601	610	1,221	1,649	1,698	1,749	1,801	1,855
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	42,726	38,679	45,759	48,037	24,839	49,678	51,296	52,097	52,908	53,731	54,565
910-592600-136	PENSIONS & BENEFITS-GASB 68	(64,162)	(71,418)	64,294	0	0	0	0	0	0	0	0
910-592600-390	EMPLOYEE BENEFITS-OVERHEAD EXP	0	0	0	0	(35,512)	0	0	0	0	0	0

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET ELECTRIC DEPARTMENT			12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
910-592610-135		PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
910-592610-335		EMPLOYEE BEN - TRAINING EXP	1,356	6,863	11,832	10,000	4,035	10,000	10,000	10,000	10,000	10,000	10,000
910-592800-200		REGULATORY COMMISSION EXPENSE	0	0	17,986	0	0	0	0	0	0	0	0
910-593000-300		MISCELLANEOUS GENERAL EXPENSE	38,788	42,803	34,544	30,000	19,913	30,000	38,000	38,000	38,000	38,000	38,000
910-593300-300		TRANSPORTATION EXPENSE	120,830	115,114	118,422	110,132	22,149	110,132	113,436	116,839	120,344	123,954	127,673
910-593300-390		TRANSPORTATION EXPENSE-WO CRED	(60,067)	(35,587)	(48,469)	(40,000)	(7,657)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
910-593500-300		MAINT OF GENERAL PLANT EXP	112	0	0	2,000	0	2,000	3,500	2,000	3,500	2,000	2,000
		TOTAL EXPENDITURES	**6,423,035**	**7,218,564**	**7,162,573**	**7,672,821**	**3,189,572**	**7,637,508**	**7,807,852**	**7,967,154**	**8,028,453**	**8,225,792**	**8,367,461**
REVENUES OVER (UNDER) EXPENDITURES			**193,811**	**1,606**	**305,392**	**(104,452)**	**144,512**	**601,686**	**152,071**	**205,040**	**249,150**	**192,157**	**232,860**
910-321610-000		**UNAPPR. EARNED SURPLUS-BEG**	7,681,801	7,875,612	7,877,219	8,182,610		8,182,610	8,784,296	8,936,367	9,141,408	9,390,557	9,582,715
910-321610-000		**UNAPPR. EARNED SURPLUS-END**	7,875,612	7,877,219	8,182,610	8,078,159		8,784,296	8,936,367	9,141,408	9,390,557	9,582,715	9,815,575

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
WATER DEPARTMENT		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
REVENUES												
920-421000-100	CAPITAL PAID IN BY MUNICIPALITY	116,760	0	0	0	0	0	0	0	0	0	0
920-441900-000	INTEREST & DIVIDEND INCOME	5,346	9,449	117,742	15,000	116,166	140,000	85,000	85,000	85,000	85,000	85,000
920-441910-000	INTEREST INCOME - LEASES	0	19,379	19,089	0	0	19,000	19,000	19,000	19,000	19,000	19,000
920-442100-000	CONTRIBUTION AID OF CONSTRUCTI	554,629	624,526	182,867	0	0	0	0	0	0	0	0
920-442900-000	AMORTIZATION OF DEBT PREMIUM	2,217	1,904	(82,396)	0	0	0	0	0	0	0	0
920-446020-000	BULK WATER SALES	3,619	5,395	3,603	2,500	1,553	2,500	3,500	3,500	3,500	3,500	3,500
920-446110-000	RESIDENTIAL WATER SALES	614,575	625,661	642,823	641,618	309,610	641,618	673,699	707,384	742,753	779,891	818,886
920-446120-000	COMMERCIAL WATER SALES	78,109	86,747	86,664	85,481	38,659	85,481	89,755	94,243	98,955	103,903	109,098
920-446140-000	PUBLIC AUTHORITIES SALES	18,826	19,905	23,047	20,000	10,142	23,508	24,683	25,917	27,213	28,574	30,002
920-446150-000	MULTI-FAMILY RESIDENTIAL SALES	28,812	30,185	37,547	30,050	18,144	38,298	40,213	42,224	44,335	46,552	48,879
920-446160-000	IRRIGATION WATER SALES	104,870	88,249	138,647	70,000	28,354	70,000	110,000	110,000	110,000	110,000	110,000
920-446200-000	PRIVATE FIRE PROTECTION SALES	15,673	16,208	16,447	16,000	8,193	16,000	16,000	16,000	16,000	16,000	16,000
920-446300-000	PUBLIC FIRE PROTECTION SALES	329,258	334,625	341,781	339,494	171,974	348,616	366,047	384,350	403,567	423,745	444,933
920-447000-000	FORFEITED DISCOUNTS	3,660	3,098	2,837	3,500	1,394	3,500	3,500	3,500	3,500	3,500	3,500
920-447200-000	WATER TOWER RENTAL FEE - VERIZ	36,614	13,901	2,911	37,826	12,000	24,000	24,000	24,960	25,958	26,997	28,077
920-447220-000	RENT FROM WATER PROPERTY	960	960	960	960	480	960	960	960	960	960	960
920-447400-000	MISC SERVICE REVENUES	4,840	2,310	1,740	2,000	480	2,000	2,000	2,000	2,000	2,000	2,000
920-447410-000	WATER IMPACT FEE	47,792	51,504	33,408	45,000	20,416	45,000	45,000	45,000	45,000	45,000	45,000
920-447420-000	OTHER WATER REVENUES	20,439	21,758	19,253	20,000	2,407	20,000	20,000	20,000	20,000	20,000	20,000
920-447421-000	LEAD LINE REPLACE-DNR GRANT	0	1,134,381	380,513	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,987,000**	**3,090,143**	**1,969,481**	**1,329,429**	**739,974**	**1,480,481**	**1,523,357**	**1,584,037**	**1,647,741**	**1,714,621**	**1,784,835**
EXPENDITURES												
920-540300-500	DEPRECIATION EXPENSE	206,649	230,612	266,421	195,630	133,200	266,400	203,825	209,940	216,238	222,725	229,407
920-540310-500	DEPRECIATION EXPENSE-CIAC	162,413	171,610	177,745	177,745	88,800	177,600	180,751	186,173	191,758	197,511	203,436
Category W111	**PAYROLL**	**186,203**	**199,644**	**191,408**	**216,464**	**105,718**	**211,436**	**221,227**	**223,440**	**225,674**	**227,930**	**230,210**
Category W122	**OVERTIME**	**13,110**	**16,145**	**14,392**	**10,500**	**6,897**	**13,794**	**10,500**	**10,500**	**10,500**	**10,500**	**10,500**
920-540800-136	TAXES - PAYROLL	8,528	11,286	9,979	13,585	8,686	17,371	17,727	17,896	18,067	18,240	18,414
920-540820-536	TAX EQUIVALENT EXPENSE	213,008	204,270	234,525	234,090	117,000	234,090	238,772	243,547	248,418	253,386	258,454
920-540830-536	TAXES - PSC REMAINDER ASSMT	1,460	1,212	1,365	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
920-542700-620	INTEREST - LONG TERM DEBT	23,450	20,650	69,729	57,649	114,698	201,798	169,725	161,900	83,200	146,450	138,335
920-562200-200	PUMPING EXP - POWER	94,115	109,748	108,614	95,642	47,537	95,642	96,598	97,564	98,540	99,525	100,520
920-562300-300	PUMPING EXP - SUPPLIES & EXP	7,769	11,974	50,976	8,408	8,966	8,408	8,492	8,577	8,663	8,750	8,838
920-563100-300	TREATMENT - CHEMICALS	17,637	26,409	30,565	23,336	14,367	23,336	35,000	35,175	35,351	35,528	35,706
920-563200-300	TREATMENT - SUPPLIES & EXP	5,146	8,020	22,948	2,025	3,168	2,025	2,030	2,035	2,040	2,045	2,050
920-564100-300	TRANS/DISTR EXP - SUPPLIES & E	3,391	4,323	18,516	20,000	1,503	20,000	20,000	20,000	20,000	20,000	20,000
920-565000-300	MAINTENANCE OF RESERVOIRS	8,990	1,868	5,268	20,000	0	20,000	20,000	20,000	20,000	20,000	20,000
920-565100-300	MAINTENANCE OF MAINS EXPENSE	45,422	54,947	50,756	44,163	20,460	44,163	45,046	45,947	46,866	47,803	48,759
920-565200-300	MAINTENANCE OF SERVICES EXPENS	4,184	6,637	10,626	15,000	4,756	15,000	10,000	10,000	10,000	10,000	10,000

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
WATER DEPARTMENT		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
920-565300-300	MAINTENANCE OF METERS EXPENSE	2,468	6,705	4,969	4,500	3,673	10,000	10,000	10,000	7,000	7,000	7,000
920-565390-300	MAINT OF METERS-WO CREDITS	(1,465)	(12,435)	(621)	(5,000)	(228)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	1,554	1,573	2,097	4,000	3,470	4,000	4,000	4,000	4,000	4,000	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	54	66	0	250	0	250	250	250	250	250	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	14,004	14,859	16,537	13,963	10,702	13,963	14,312	14,670	15,037	15,413	15,798
920-592300-200	OUTSIDE SERVICES EMPLOYED	38,269	38,625	58,012	34,218	61,051	90,000	90,000	92,250	94,556	96,920	99,343
920-592400-510	PROPERTY INSURANCE	8,798	9,322	10,572	9,699	5,646	9,699	9,893	10,091	10,293	10,499	10,709
920-592500-510	INJURIES & DAMAGES	6,467	6,274	7,759	10,200	4,109	8,217	7,000	7,140	7,283	7,429	7,578
920-592600-112	EMPLOYEE INCENTIVES	(2,679)	0	(5,272)	180	0	180	180	180	180	180	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	44,699	48,608	43,597	99,924	21,850	43,700	46,890	48,297	49,746	51,238	52,775
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	2,451	3,920	3,826	3,037	1,911	3,822	3,822	3,937	4,055	4,177	4,302
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	275	350	314	448	165	331	461	475	489	504	519
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	14,568	16,374	15,442	15,661	8,151	16,301	15,902	16,352	16,603	16,857	17,114
920-592600-136	PENSIONS & BENEFITS-GASB 68	(18,069)	(17,041)	12,277	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	2,452	3,201	4,473	2,100	5,739	7,000	12,000	5,000	5,000	5,000	5,000
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	14,895	14,856	17,368	16,483	10,685	16,483	16,648	16,814	16,982	17,152	17,324
920-593300-300	TRANSPORTATION EXPENSE	5,248	7,092	5,768	10,000	2,095	10,000	7,500	7,500	7,500	7,500	7,500
920-593300-390	TRANSPORTATION-WO CREDITS	(2,031)	(11,430)	(413)	(5,000)	(230)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-593500-300	MAINTENANCE OF GENERAL PLANT E	0	0	0	2,000	0	2,000	2,000	2,000	3,300	3,300	3,300
920-593600-300	WATER LEAD PIPE REPLACEMENT	0	1,172,483	374,162	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**1,133,433**	**2,382,759**	**1,834,700**	**1,352,900**	**814,543**	**1,579,009**	**1,512,551**	**1,523,651**	**1,469,589**	**1,559,812**	**1,579,321**
REVENUES OVER (UNDER) EXPENDITURES		**853,567**	**707,385**	**134,781**	**(23,471)**	**(74,569)**	**(98,527)**	**10,806**	**60,387**	**178,152**	**154,809**	**205,514**
920-321600-000	**UNAPPR. EARNED SURPLUS-BEG**	5,840,177	6,693,744	7,401,129	7,535,910		7,535,910	7,437,382	7,448,189	7,508,575	7,686,728	7,841,537
920-321600-000	**UNAPPR. EARNED SURPLUS-END**	6,693,744	7,401,129	7,535,910	5,804,653		7,437,382	7,448,189	7,508,575	7,686,728	7,841,537	8,047,051

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

WASTEWATER DEPARTMENT		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	6/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
930-421000-100	CAPITAL PAID IN BY MUNICIPALITY	154,905	0	0	0	0	0	0	0	0	0	0
930-441900-000	INTEREST & DIVIDEND INCOME	9,584	39,259	94,496	10,000	67,203	95,000	10,000	10,000	10,000	10,000	10,000
930-441910-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0
930-442100-000	CONTRIBUTION AID OF CONSTRUCTION	276,775	5,000	100,434	0	0		0	0	0	0	0
930-442100-999	GAIN/LOSS ON SALE OF CAPITAL ASSETS	0	0	(64,693)	0	0		0	0	0	0	0
930-442900-000	AMORTIZATION OF DEBT PREMIUM	0	0	0	0	0		0	0	0	0	0
930-443200-000	CAPITALIZED INTEREST	0	0	0	0	0		0	0	0	0	0
930-462210-000	RESIDENTIAL REVENUES	2,039,413	2,073,364	2,134,867	2,084,467	1,042,928	2,177,565	2,221,116	2,265,539	2,310,850	2,357,067	2,404,208
930-462220-000	COMMERCIAL REVENUES	353,160	387,616	408,525	383,884	185,783	416,695	425,029	433,529	442,200	451,044	460,065
930-462240-000	PUBLIC AUTHORITIES REVENUES	47,471	52,284	57,466	57,934	28,936	57,934	58,513	59,098	59,689	60,286	60,889
930-462250-000	HOLDING TANK WASTE REVENUES	108	64	216	0	0	0	0	0	0	0	0
930-463100-000	FORFEITED DISCOUNTS	8,022	6,833	6,290	5,050	3,150	5,050	5,101	5,152	5,204	5,256	5,309
930-463400-000	RENT FROM SEWERAGE PROPERTY	3,094	3,094	0	0	0	0	0	0	0	0	0
930-463500-000	MISCELLANEOUS OPERATING REVENU	3,164	244,063	1,630	5,000	194	5,000	5,000	5,000	5,000	5,000	5,000
930-463510-000	CONNECTION FEES REVENUE	53,542	54,785	36,000	25,000	12,000	25,000	25,000	25,000	25,000	25,000	25,000
930-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**2,949,238**	**2,866,362**	**2,775,231**	**2,571,335**	**1,340,195**	**2,782,244**	**2,749,759**	**2,803,318**	**2,857,943**	**2,913,653**	**2,970,471**
EXPENDITURES												
930-540300-500	DEPRECIATION EXPENSE	1,156,026	1,174,981	1,199,910	1,120,310	599,400	1,198,800	1,200,000	1,236,000	1,273,080	1,311,272	1,350,610
Category S111	**PAYROLL**	**386,768**	**392,488**	**405,580**	**408,920**	**244,793**	**489,586**	**417,838**	**422,016**	**426,237**	**430,499**	**434,804**
Category S122	**OVERTIME**	**8,261**	**10,048**	**10,323**	**9,051**	**5,249**	**10,498**	**9,232**	**9,417**	**9,605**	**9,797**	**9,993**
930-540800-136	TAXES - PAYROLL	28,839	29,001	30,067	30,777	18,046	38,256	32,671	33,005	33,342	33,683	34,027
930-542700-620	INTEREST - LONG TERM DEBT	278,940	266,118	247,841	234,544	121,289	234,544	218,295	201,750	184,894	167,721	150,223
930-542800-000	DEBT ISSUANCE COST	0	0	0	0	0	0	0	0	0	0	0
930-582100-200	POWER & FUEL FOR PUMPING	120,656	137,079	136,224	144,200	59,190	125,000	130,000	133,900	137,917	142,055	146,317
930-582300-300	CHLORINE EXPENSE	0	0	0	0	0	0	0	0	0	0	0
930-582400-200	PHOSPHORUS REMOVAL CHEMICALS	5,861	6,497	6,343	16,789	3,040	16,789	17,293	17,812	18,346	18,896	19,463
930-582500-300	SLUDGE CONDITIONING CHEMICALS	2,911	5,927	4,168	6,200	1,827	6,200	6,386	6,578	6,775	6,978	7,187
930-582510-300	BIO SOLIDS EXPENSE	26,552	30,026	36,249	39,900	26,835	39,900	42,300	44,100	45,900	48,000	50,000
930-582600-300	OTHER CHEMICALS	0	0	3,550	4,120	0	0	0	0	0	0	0
930-582700-300	OPERATING SUPPLIES & EXPENSE	0	0	1,536	5,628	3,048	5,628	5,000	5,150	5,305	5,464	5,628
930-582710-300	LAB OPERATING SUPPLIES & EXP	9,881	11,538	11,735	15,896	8,160	15,896	16,373	16,864	17,370	17,891	18,428
930-582800-300	TRANSPORTATION EXPENSE	10,745	12,799	12,023	11,330	7,497	11,330	11,670	12,020	12,381	12,752	13,135
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	64,125	66,758	69,034	69,557	0	69,557	71,644	73,793	76,007	78,287	80,636
930-583100-300	MAINT OF SEW COLLECT SYSTEM EX	19,161	131,424	18,590	100,000	1,842	10,000	100,000	100,000	100,000	100,000	100,000

VILLAGE OF MOUNT HOREB 2025 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		**12/31/2021 ACTUAL**	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**2024 BUDGET**	**6/30/2024 ACTUAL**	**2024 PROJECTION**	**2025 BUDGET**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**
930-583200-300	MAINT OF COLLECT SYS PUMP EQUI	25,869	25,280	47,963	38,246	26,494	38,246	39,393	40,575	41,792	43,046	44,337
930-583300-300	MAINT TREAT & DISP PL EQUIP EX	41,960	21,348	41,607	22,145	16,862	22,145	22,809	23,493	24,198	24,924	25,672
930-583400-300	MAINT GEN PL STRUCT & EQ EXPEN	7,515	8,683	11,632	5,797	3,343	5,797	5,971	6,150	6,335	15,125	6,721
930-584300-300	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	500	500	500	500	500	500
930-585100-300	OFFICE SUPPLIES & EXPENSE	16,905	19,411	21,636	18,540	13,637	18,540	19,096	19,669	20,259	20,867	21,493
930-585200-200	OUTSIDE SERVICES EMPLOYED	34,112	34,536	42,999	34,778	29,571	34,778	35,821	36,896	38,003	39,143	40,317
930-585300-510	INSURANCE EXPENSE	28,682	29,311	33,721	30,438	18,408	30,438	31,047	31,668	32,301	32,947	33,606
930-585400-112	EMPLOYEE INCENTIVES	1,264	1,507	(1,971)	(2,820)	104	104	0	0	0	0	0
930-585400-131	EMPLOYEE BEN - HEALTH INS EXP	94,705	97,050	96,467	221,101	52,738	105,476	113,176	116,571	120,068	123,670	127,380
930-585400-132	EMPLOYEE BEN - DENTAL INS EXP	6,038	7,053	6,871	6,412	3,447	6,894	6,894	7,101	7,314	7,533	7,759
930-585400-133	EMPLOYEE BEN - LIFE INS EXP	1,197	1,425	1,421	1,409	687	1,373	1,451	1,495	1,540	1,586	1,634
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	26,269	25,845	28,300	28,840	16,577	33,153	29,681	30,157	30,640	31,129	31,625
930-585400-136	PENSIONS & BENEFITS-GASB 68	(42,811)	(34,148)	34,604	0	0	0	0	0	0	0	0
930-585430-300	EMPLOYEE BEN - TRAINING EXPENS	1,303	1,300	1,371	4,000	2,119	4,000	5,500	5,500	5,500	5,500	5,500
930-585500-200	REGULATORY COMMISSION EXPENSES	50,923	65,221	55,924	50,000	7,088	50,000	50,000	50,000	50,000	50,000	50,000
930-585510-200	ADAPTIVE MANAGEMENT EXPENSES	0	0	0	31,600	0	31,600	42,600	54,600	66,600	116,600	0
930-585600-300	MISCELLANEOUS GENERAL EXPENSE	4,385	4,816	5,671	7,500	2,721	7,500	7,500	7,500	7,500	7,500	7,500
930-585610-300	MISC EXPENSE - SAFETY EQUIP	1,185	2,830	5,367	2,500	415	2,500	4,000	4,000	4,000	4,000	4,000
	TOTAL EXPENDITURES	**2,427,285**	**2,595,212**	**2,635,810**	**2,727,268**	**1,298,959**	**2,674,088**	**2,703,201**	**2,757,340**	**2,812,768**	**2,916,425**	**2,837,555**
REVENUES OVER (UNDER) EXPENDITURES		**521,953**	**271,150**	**139,421**	**(155,933)**	**41,236**	**108,156**	**46,558**	**45,978**	**45,175**	**(2,772)**	**132,916**
930-321610-000	**UNAPPR. EARNED SURPLUS-BEG**	10,457,422	10,979,375	11,250,525	11,389,946		11,389,946	11,498,101	11,544,660	11,590,638	11,635,812	11,633,041
930-321610-000	**UNAPPR. EARNED SURPLUS-END**	10,979,375	11,250,525	11,389,946	11,002,287		11,498,101	11,544,660	11,590,638	11,635,812	11,633,041	11,765,957

ARPA Spending Planner
Funds must be Obligated by 12/31/2024; Spend by 12/31/2026
Origianl Award Amount = $788,572.89

What	Why (Top 1-3 reasons)	When	Total Cost	$ ARPA Request	Recommended / Approved funding	2021	2022	2023	2024	2025	Comments / Plan if ARPA funds not received
					BEGINNING BALANCE @ January 1:	**$ -**	**$ 394,848.54**	**$ 771,517.63**	**$ 638,379.11**	**$ 212,707.19**	
					WIDOR ARPA Payments Received:	**$ 394,286.45**	**$ 394,286.45**				
CIVIC ENGAGE New Village Website (with online form capability) & Agenda Management platform	Enhance communication, increase efficiency	2022	$ 30,000	$ 30,000	$ 30,000		**$ 26,503**	$ -	$ -		Final implementation cost less that original ask.
Rec Dept/Senior Center, Park Shelters, and Aquatic Center	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	Security, tracking entry addt'l equip-**BoldTronics portion**	2023	$ 7,654	$ 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	Crowd control, silent night patrols	2023	$ 8,000	$ 8,000	$ 8,000			**$ 6,520**			400-521000-810 04/20/23 $6519.97
Updated Dictation Equipment	More efficient for admin staff	2023	$ 2,200	$ 2,200	$ 2,200			**$ 2,145**			400-521000-810 11/27/23 $2145.00
Library Outdoor Pavilion	Outodoor programing area	2023	$ 40,000	$ 40,000	**$ 40,000**			**$ -**	$ 40,000		**Gerber Leisure/Fink's Paving**
Senior Center Chairs	Chairs are worn and unstable	2024	$ 5,000	$ 5,000	$ 5,000				**$ 5,520**		Capital Budget Request-changed from 2022 to 2024
Online Application Software	Improved efficiency and effecitveness of hiring process	2023	$ 6,000	$ 6,000	$ 6,000			**$ -**			Capital Budget or skip
Barriers for Front Counter	Permanent barries to increase safety	2023	$ 10,000	$ 10,000	$ 10,000			**$ -**			Capital Budget or skip
Resurface Viking Park Tennis Courts	Safety concerns with worn surface/cover school costs	2023	$ 200,000	$ 100,000	$ 100,000			**$ 100,000**			Capital/cost share with school 400-552000-820 2023 Spending
Cable TV/boardroom upgrade	improve quality of recordings/broadcasts	2022 - 2023	$ 117,000	$ 25,000	$ 25,000			**$ 25,000**			Cable tv funds 225-342100-000 2023 Spending
Village Hall tile	safety of visitors to building	2023	$ 20,000	$ 20,000	$ 20,000				**$ 15,545**		2024 spending anticipated-JG 10/3/23
New Server	Needed	2023	$ 5,000	$ 5,000	$ 5,000			**$ 5,000**			100-516000-820 8/08/23
Electronic Poll Book (6-8) Machines	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			**$ 17,082**			2023 spending anticipated; ordered Fall 2023 400-516000-810 10/26/23 $17081.90
New Police Vehicle with equipment	Adding new vehicle to support staff/department needs	2024	$ 73,000	$ 73,000	$ 81,000				$ 81,000		Capital Budget Request; $81,000 noted on budget file; changed this file to match. DJS
Municipal Building - Security Cameras	Improve security within Municipal bldg	2024	$ 9,200	$ 9,200	$ 9,200				**$ 9,185**		originally a Capital Budget Request
PD Taser Upgrades for 2024	Safety/Performance upgrade for PD equipment	2024	$ 11,986	$ 11,986	$ 11,986				**$ 11,986**		originally a Capital Budget Request
Crackfill and Seal Coat 2024 projects	Upgrade/protect roadways for safety/general care	2024	$ 263,000	$ 263,000	$ 263,000				**$ 250,874**		Including anticipated $97,169 not yet spent, per JG during budget process
Crackfill and Seal Coat 2024 projects	Upgrade/protect roadways for safety/general care	2024							$ 18,245		not yet spent, per JG during budget process
Lake Street Sormwater Improvements (share w/Dane Cty)	Upgrade/protect Lake Street during Dane County highway project	2024	$ 50,000	$ 50,000	$ 50,000					$ 50,000	originally a Capital Budget Request-moved from 2024 to 2025 per JG email 8/15/24
Access Control for Gurndahl, Liberty, and Sunrise Parks	Timed locking mechanisms to be added to park facilities to enhance security and prevent vandalism.	2025	$ 11,000	$ 11,000	$ 11,000					$ 11,000	Adding to ARPA planning as directed by Finance & Personnel Committee on 10/02/24
Community Center-Exterior Painting Improvements	Exterior painting for property value and maintenance of a public building	2025	$ 25,000	$ 25,000	$ 25,000					$ 25,000	Adding to ARPA planning as directed by Finance & Personnel Committee on 10/02/24
Library Exterior Project: Rock Wall Repair	Wall deterioration discovered; unexpected expense; failure to repair can cause further damages.	2024	$ 20,926	$ 20,926	$ 20,926				**$ 20,926**		originally a Capital Budget Request
Park Property Purchase-Balance of Unused Funds		**2024**			**Unused Balance**						
Total Spending Each Year			$ 947,726.00	$ 755,726.00	$ 763,726.00	**$ -**	**$ 26,503.00**	**$ 163,746.90**	**$ 460,935.00**	**$ 86,000.00**	
Interest Earned Each Year						**$ 562.09**	**$ 8,885.64**	**$ 30,608.38**	**$ 35,263.08**		Interest thru: 7/31/2024
ARPA FUNDS AVAILABLE AT YEAR END						**$ 394,848.54**	**$ 771,517.63**	**$ 638,379.11**	**$ 212,707.19**	**$ 126,707.19**	**Adjusted Award (ARPA) Fund Balance / Parkland Allocation**

VILLAGE OF MOUNT HOREB
2025 BUDGET WORKSHEET

SPECIAL PROJECTS FUND		12/31/2021 ACTUAL	12/31/2022 ACTUAL	12/31/2023 ACTUAL	2024 BUDGET	10/30/2024 ACTUAL	2024 PROJECTION	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
REVENUES												
205-435500-000	FEDERAL GRANTS-PANDEMIC RELIEF	0	26,503	163,747	444,112	0	444,112	154,773	0	0	0	0
205-435900-000	STATE GRANTS-MISC	0	0	0	0	0	0	0	0	0	0	0
205-481100-000	INVESTMENT INTEREST	562	8,886	30,608	0	35,263	40,000	1,000	0	0	0	0
205-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	0	0	0	0	0	0	0	0	0
205-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**562**	**35,389**	**194,355**	**444,112**	**35,263**	**484,112**	**155,773**	**0**	**0**	**0**	**0**
EXPENDITURES												
205-512000-000	SPEC PROJ EXPENSES-ARPA	0	26,503	8,000	0	0	0	0	0	0	0	0
205-567000-240	MISCELLANEOUS INITIATIVES	0	0	0	0	0	0	0	0	0	0	0
205-592000-500	TRANSFER TO OTHER FUNDS	0	0	155,747	444,112	0	444,112	234,773	0	0	0	0
	TOTAL EXPENDITURES	**0**	**26,503**	**163,747**	**444,112**	**0**	**444,112**	**234,773**	**0**	**0**	**0**	**0**
NET REVENUES OVER (UNDER) EXPENDITURES		**562**	**8,886**	**30,608**	**0**	**35,263**	**40,000**	**(79,000)**	**0**	**0**	**0**	**0**
205-342100-000	**FUND BALANCE-BEG. OF YEAR**	0	562	9,448	40,057		40,057	80,057	1,057	1,057	1,057	1,057
205-342100-000	**FUND BALANCE-END OF YEAR**	562	9,448	40,057	40,057		80,057	1,057	1,057	1,057	1,057	1,057

VILLAGE OF
MOUNT HOREB

AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
November 20, 2024	

AGENDA ITEM # 2.b

Closed Session: Walgreens Assessment Case. The Village Board may convene in closed session as authorized by Section 19.85(1)(g) of Wisconsin State Statutes for the purpose of conferring with legal counsel who either orally or in writing will advise the governmental body concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.

BACKGROUND

RECOMMENDATION

ATTACHMENTS

None

VILLAGE OF MOUNT HOREB

AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
November 20, 2024	

AGENDA ITEM # 2.c

Open Session: Reconvene into Open Session pursuant to Section 19.85(2) of the Wisconsin State Statutes for possible discussion and any necessary action on any matter discussed in closed session and to continue with the regularly scheduled meeting.

BACKGROUND

RECOMMENDATION

ATTACHMENTS

None

RESOLUTION 2024-15

A RESOLUTION ADOPTING THE 2025 BUDGET AND AUTHORIZING A LEVY AGAINST TAXABLE PROPERTY

WHEREAS, the Board of Trustees of the Village of Mount Horeb has reviewed the attached "VILLAGE OF MOUNT HOREB 2025 FUND SUMMARY", and has reviewed the proposed revenues and expenditures on the accompanying individual Fund Summaries; and

WHEREAS, the 2025 Proposed Budget and notice of the November 20, 2024 public hearing was published in the Mount Horeb Mail on October 31, 2024 to fully comply with requirements of Section 65.90 (3), Wis. Stats.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Village of Mount Horeb to adopt the 2025 proposed budget as attached, with the following totals:

Total Revenues for all Funds	$33,220,371
Total Expenditures for all Funds	$30,471,379
Total General Tax Levy	$5,755,860
TID Increment	$1,562,418
Total Property Tax Contribution	$7,318,0278

Introduced and passed this 20th day of November 2024.

____
Ryan Czyzewski, Village President

ATTEST:

____
Alyssa Gaffney, Village Clerk

RESOLUTION 2024-16

A RESOLUTION ADOPTING THE 2025-2029 VILLAGE CAPITAL IMPROVEMENT PLAN

WHEREAS, the Board of Trustees of the Village of Mount Horeb understands the importance of long-term capital planning as a budget tool to manage finances over a period of several years; and

WHEREAS, the Board of Trustees of the Village of Mount Horeb has reviewed the attached Mount Horeb Capital Improvement Plan 2025 thru 2029;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Village of Mount Horeb adopts the 2025 thru 2029 Capital Improvement Plan.

Introduced and passed this 20th day of November 2024.

____
Ryan Czyzewski, Village President

ATTEST:

____
Alyssa Gaffney, Village Clerk