VILLAGE OF MOUNT HOREB
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FINANCE AND PERSONNEL COMMITTEE AGENDA-BUDGET PLANNING
Wednesday, September 24, 2025 at 5:00 PM

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

1) Call to order
2) Public Comments
3) Agenda Items
    a. Review 2026 Draft Budget
    b. Review 2026-2030 Capital Improvement Plan
4) Future agenda items
    a. Review Upcoming Meeting Dates and Times
5) 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
2025 Budget File Index

Village of Mount Horeb
2026 Budget
Notes

Department Heads asked to budget tightly this year given state of current pricing inflation rates in every area of spending.
New Report 2026: Full Municipal Budget Summary; "at-a-glance" summarized revenues, expenses for prior year, current year, and budgeted year; including fund balances and indebteness.

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	4.573%	*This is the actual levy limit calculation (without debt) + personal property tax aid
Amount to (cut)/add	**(198,907)**	

Expenditure Restraint Program (ERP) - Allowable increase in general fund spending from 2023-2024 was 6%. Our budget increased 9.01%-we did not qualify.

Capital Expenditures

Village budget, net of expected revenue	798,459	
12/31/26 Fund balance given current budget	(1,859,556)	balance should be at least $0
Recommendation:		

New Positions:
Public Services is requesting addition of one 25% FTE position to support Forestry Division for seasonal workload in 2026

Wages

CPI decreased 0.5% from 3.2% to 2.7% in 2025

Recommendations: * 2.5% COLA raises for non-union/library/outreach employees (currently reflected in budget, along with other special requests)
* Up to 3% Merit Increases for staff as determined by annual review/employee evaluations process.

2.5% COLA Increases have the following impact:		
	General Fund	71,299
	Other Village Funds	8,350
	Utility Funds	31,493
	Total	111,142
3% Merit Increases have the following impact:		
	General Fund	85,559
	Other Village Funds	8,013
	Utility Funds	37,791
	Total	131,364
TOTAL Potential Wage increases for 2026		**242,506**

Nic changes

VILLAGE OF MOUNT HOREB
2026 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	10,019,294	4,222,756	331,027	845,698	253,228	122,272	33,000	1,685,077	304,975	17,817,326	12,496,562	30,313,888
TOTAL EXPENDITURES	10,770,524	4,168,216	2,897,786	869,704	255,859	178,397	37,500	1,414,120	278,427	20,870,533	12,275,316	33,145,849
EXCESS (DEFICIT)	(751,230)	54,540	(2,566,759)	(24,006)	(2,631)	(56,125)	(4,500)	270,957	26,548	(3,053,207)	221,246	(2,831,961)
FUND BALANCE JANUARY 1	997,066	625,557	707,203	93,605	302,057	(140,127)	350,338	(1,208,729)	741,804	2,468,772	27,869,725	30,338,497
FUND BALANCE DECEMBER 31	245,836	680,097	(1,859,556)	69,599	299,425	(196,252)	345,838	(937,772)	768,351	(584,435)	28,090,971	27,506,536
PROPERTY TAX CONTRIBUTION	3,221,743	3,011,998	300,000	535,358	52,237	42,000	30,000	1,586,132	0	8,779,468	0	8,779,468

PROPERTY TAXES ARE SUMMARIZED AS FOLLOWS:	2025 BUDGET	**2026 BUDGET**	% CHANGE	
GENERAL FUND	3,121,844	**3,221,743**	3.20%	
DEBT SERVICE FUND	1,757,391	**3,011,998**	71.39%	
CAPITAL PROJECTS FUND	214,000	**300,000**	40.19%	
LIBRARY FUND	530,057	**535,358**	1.00%	
OUTREACH/NUTRITION FUND	50,568	**52,237**	3.30%	
SWIMMING POOL FUND	42,000	**42,000**	0.00%	
EMPLOYEE RETIRE. INS. FUND	40,000	**30,000**	-25.00%	
TOTAL GENERAL LEVY	5,755,860	**7,193,336**	24.97%	
TID INCREMENT	1,562,418	**1,586,132**	1.52%	$ 23,714.00
TOTAL PROPERTY TAX CONTRIB.	7,318,278	**8,779,468**	19.97%	

OUTSTANDING VILLAGE INDEBTEDNESS (THRU 12/31/2025)	
VILLAGE GENERAL OBLIGATION BONDS	22,296,732
VILLAGE GENERAL OBLIGATION DEBT	0
TID #3 GENERAL OBLIGATION BONDS	1,669,000
TID #4 GENERAL OBLIGATION DEBT	0
TID #5 GENERAL OBLIGATION DEBT	3,390,000
UTILITY REVENUE BONDS	19,670,414
UTILITY GENERAL OBLIGATION DEBT	0
TOTALS	47,026,146

ASSESSED VALUE	1,191,880,500	**1,191,880,500**	0.00%	-	Assessed Value increase(decrease) from prior year
MIL RATE PER $1,000 ASSESSED W/OUT TID	**4.829226**	**6.035283**	24.97%		

2026 Village of Mount Horeb Municipal Budget

REVENUES

Fund Name	12/31/2024 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET
General Fund					
Taxes	6,164,025	6,254,740	4,552,951	6,254,740	7,705,369
Intergovernmental Revenue	1,138,144	1,167,835	347,705	1,167,835	1,030,756
Licenses & Permits	126,139	178,380	68,455	178,380	149,857
Fines, Forfeitures, Penalties	26,435	50,000	11,829	50,000	30,500
Public Charges for Services	882,169	885,181	464,128	885,181	893,972
Intergovernmental Charges	61,686	59,488	31,167	59,488	63,537
Miscellaneous Revenue	87,429	327,354	87,898	327,354	116,504
Other Financing Sources	3,879	8,400	0	8,400	28,800
General Fund Total	**8,489,906**	**8,931,379**	**5,564,133**	**8,931,379**	**10,019,294**
TID Debt Service Fund	1,255,185	1,234,037	1,177,698	1,234,037	1,265,298
General Debt Service Fund	1,709,837	1,701,771	1,260,857	1,701,771	2,957,458
Capital Projects Fund	5,618,796	5,775,198	5,604,935	5,540,425	331,027
Future Streets Fund	6,418	800	3,250	800	2,200
Library Fund	792,424	816,300	675,558	816,300	838,898
Library Special Projects Fund	41,113	6,800	8,226	6,800	6,800
SW Dane Outreach Fund	200,976	235,779	126,200	235,779	235,578
Outreach Special Projects Fund	58,780	17,650	18,311	17,650	17,650
Swimming Pool Fund	111,574	114,020	68,705	115,563	122,272
Revolving Loan Fund	39,091	127,874	19,997	127,874	56,775
TID #3 Fund	820,226	890,625	770,478	890,625	888,337
TID #3 Amendment Fund	0	0	0	0	0
TID #5 Fund	987,366	794,676	645,359	794,676	796,740
TID #6 Fund					
Cable Programming Fund	40,451	52,000	13,962	52,000	52,000
Tourism Promotion Fund	88,413	70,000	12,984	70,000	144,000
Terrace Tree Fund	7,447	5,250	2,765	7,400	8,000
Park Development Fund	54,709	14,400	34,470	41,800	42,000
Total Village Funds	**20,973,250**	**21,232,671**	**16,007,888**	**20,584,879**	**17,784,326**
Electric Utility Fund	7,442,210	7,959,923	3,332,163	7,959,923	8,127,166
Water Utility Fund	1,491,642	1,523,357	674,994	1,523,357	1,566,078
Wastewater Utility Fund	2,748,326	2,749,759	1,369,743	2,789,759	2,803,318
Total Utility Funds	**11,682,178**	**12,233,039**	**5,376,900**	**12,273,039**	**12,496,562**
TOTAL ALL FUNDS COMBINED	**32,655,428**	**33,465,710**	**21,384,788**	**32,857,918**	**30,280,888**

EXPENDITURES

Fund Name	12/31/2024 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET
General Fund					
General Government	909,014	1,010,869	523,085	1,010,869	1,021,408
Public Safety	3,273,894	3,324,961	1,730,989	3,318,975	3,523,508
Public Services	1,816,823	1,811,411	878,710	1,823,411	1,845,404
Culture, Recreation, Education	358,153	375,953	147,127	375,953	391,211
Conservation & Development	88,996	302,400	49,178	302,400	17,400
Other Financing Uses	2,636,211	2,634,016	1,951,564	2,634,016	3,971,593
General Fund Total	**9,083,091**	**9,459,611**	**5,280,653**	**9,465,625**	**10,770,524**
TID Debt Service Fund	1,201,793	1,234,037	1,136,489	1,234,037	1,210,758
General Debt Service Fund	1,727,469	1,701,771	1,522,641	1,701,771	2,957,458
Capital Projects Fund	6,726,150	3,038,924	1,236,599	3,038,924	2,897,786
Future Streets Fund	6,418	800	3,250	800	2,200
Library Fund	872,316	827,114	422,022	836,471	863,804
Library Special Projects Fund	25,749	900	497	(1,516)	900
SW Dane Outreach Fund	214,359	223,003	105,870	223,003	235,359
Outreach Special Projects Fund	7,588	3,500	803	14,500	20,500
Swimming Pool Fund	159,434	167,120	76,819	167,120	178,397
Revolving Loan Fund	36,654	127,874	19,997	127,874	56,775
TID #3 Fund	842,805	873,450	840,900	873,450	848,450
TID #3 Amendment Fund	54,428	55,620	55,080	55,620	54,540
TID #5 Fund	656,860	432,770	346,482	432,770	473,630
TID #6 Fund					
Cable Programming Fund	47,031	50,921	17,457	50,921	50,686
Tourism Promotion Fund	82,547	70,000	10,561	70,000	144,000
Terrace Tree Fund	21,742	13,762	11,071	14,762	20,741
Park Development Fund	95,244	13,000	49,159	57,422	63,000
Total Village Funds	**22,552,273**	**18,738,289**	**11,136,350**	**18,363,554**	**20,849,507**
Electric Utility Fund	6,911,288	7,807,852	3,056,399	7,807,852	7,947,084
Water Utility Fund	1,562,740	1,512,551	698,067	1,514,210	1,527,225
Wastewater Utility Fund	2,646,567	2,838,172	1,308,614	2,838,172	2,801,007
Total Utility Funds	**11,120,595**	**12,158,575**	**5,063,080**	**12,160,234**	**12,275,316**
TOTAL ALL FUNDS COMBINED	**33,672,867**	**30,896,863**	**16,199,430**	**30,523,787**	**33,124,824**

All Existing Indebtedness as of 12/31/2025

48,897,981

FUND BALANCES

Fund Name	2026 Estimated Beginning Yr Fund Balance	2026 Estimated Ending Year Fund Balance
General Fund Total	**997,066**	**245,836**
TID Debt Service Fund	604,414	658,954
General Debt Service Fund	21,143	21,143
Capital Projects Fund	707,203	(1,859,556)
Future Streets Fund	98,504	100,704
Library Fund	147,465	122,559
Library Special Projects Fund	(53,860)	(52,960)
SW Dane Outreach Fund	19,313	19,532
Outreach Special Projects Fund	282,744	279,894
Swimming Pool Fund	(140,127)	(196,252)
Revolving Loan Fund	244,303	301,077
TID #3 Fund	(17,059)	22,828
TID #3 Amendment Fund	(904,785)	(959,325)
TID #5 Fund	(277,015)	46,096
TID #6 Fund		
Cable Programming Fund	32,257	33,571
Tourism Promotion Fund	21,501	21,501
Terrace Tree Fund	82,026	69,285
Park Development Fund	263,213	242,213
Total Village Funds	**2,128,306**	**(882,901)**
Electric Utility Fund	8,923,607	9,103,688
Water Utility Fund	7,480,445	7,519,298
Wastewater Utility Fund	11,465,674	11,467,985
Total Utility Funds	**27,869,725**	**28,090,971**
TOTAL ALL FUNDS COMBINED	**29,998,031**	**27,208,070**

LEVY LIMIT WORKSHEET

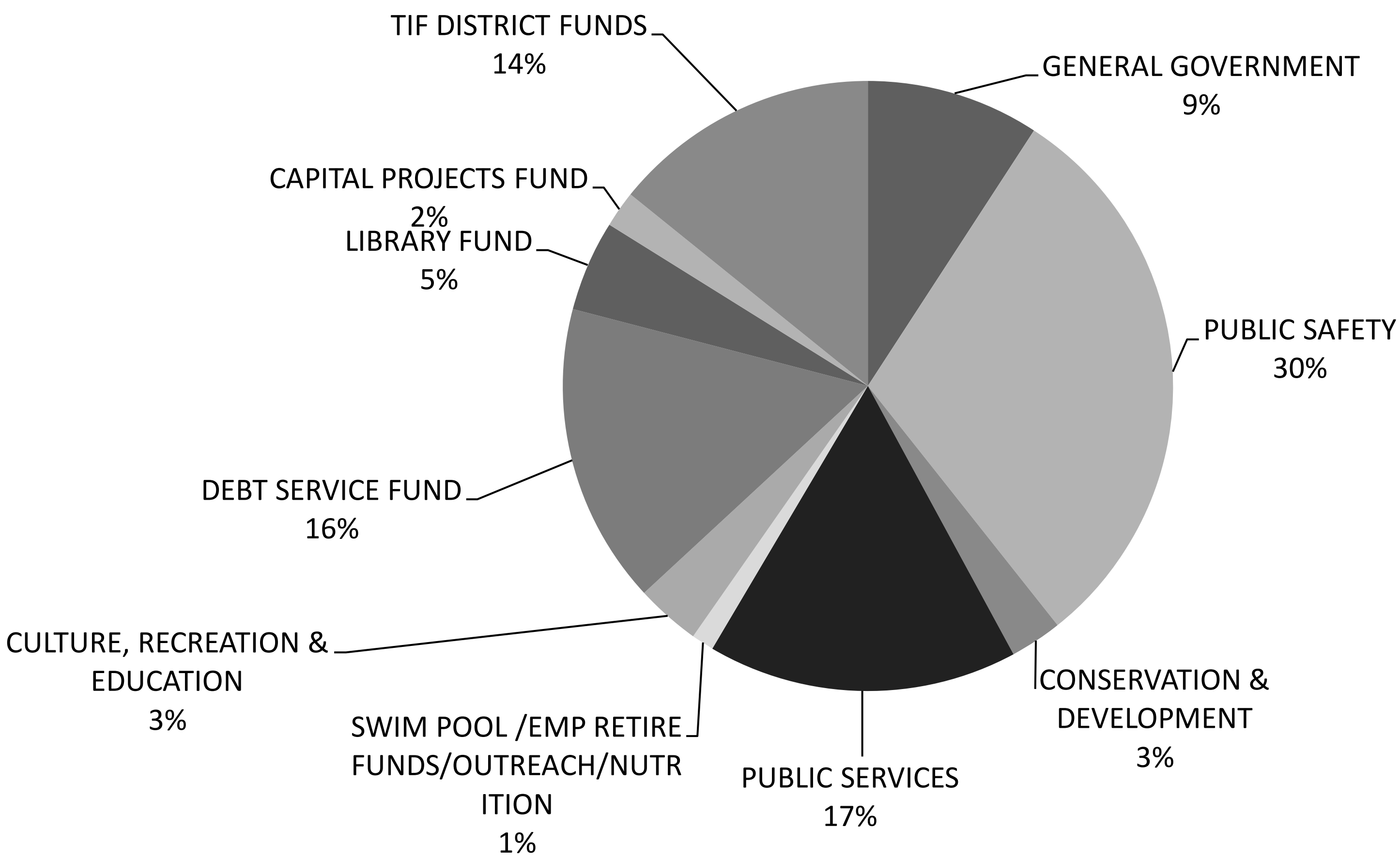
LEVY	2023 ACTUAL /2022 LEVY	2024 BUDGET /2023 LEVY	2025 BUDGET /2024 LEVY	2026 BUDGET /2025 LEVY	2027 BUDGET /2026 LEVY	2028 BUDGET /2027 LEVY	2029 BUDGET /2028 LEVY	2030 BUDGET /2029 LEVY
General Fund (100)	2,995,706	3,022,228	3,121,844	3,221,743	3,324,839	3,431,234	3,541,033	3,654,346
Library (240)	506,477	512,132	530,057	535,358	540,711	546,118	551,579	557,095
Outreach/Nutrition (230)	47,343	48,953	50,568	52,237	53,961	55,742	57,581	59,481
Capital Projects (400)	250,000	249,999	214,000	**300,000**	300,000	300,000	300,000	300,000
Revolving Loan	0	0	0	0	0	0	0	0
Employee Retirement Insurance (250)	40,000	40,000	40,000	30,000	35,000	40,000	45,000	50,000
Welcome Center (290)	0	0	0	0	0	0	0	0
Swimming Pool (215)	29,999	30,700	42,000	42,000	42,000	42,000	42,000	42,000
TID Debt Service (350)	54,342	54,427	55,620	54,540	0	0	0	0
General Debt Service (300)	1,601,120	1,700,000	1,701,771	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
TOTAL GENERAL LEVY	5,524,987	5,658,439	5,755,860	**7,193,336**	7,470,950	7,346,442	7,238,465	7,162,094
GENERAL LEVY % CHANGE	0.73%	2.42%	1.72%	24.97%	3.86%	-1.67%	-3.11%	-2.51%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,869,525	3,904,012	3,998,469	4,181,338	4,296,511	4,415,093	4,537,193	4,662,922
LEVY LIMIT % CHANGE	1.11%	0.89%	2.42%	4.57%	2.75%	2.76%	5.60%	5.61%
Allowable difference %	1.11%	2.430%	1.000%	2.00%	2.00%	2.00%	2.00%	2.00%
	21,330	8,465	411					
				0.722%				
			Adjusted Levy Limit	**1.260%**	**Actual 2025 Net New Construction**			
Assessed Value	777,626,860	1,182,610,800	1,191,880,500	1,191,880,500	*1,215,718,110*	*1,240,032,472*	*1,240,032,472*	*1,264,833,121*
								**estimates*
Mil rate	7.1049	4.7847	4.8292	6.0353	6.1453	5.9244	5.8373	5.6625
Levy based on $250,000 assessed value PREVIOUS AVERAGE	$1,776	$1,196						
Annual ave. tax bill change	-$3	-$580						
Mil Rate Percent change	-0.14%	-32.66%						
Levy based on $400,000 assessed value REVISED AVERAGE		$1,914	$1,932	$2,414	$2,458	$2,370	$2,335	$2,265
Annual ave. tax bill change; after Village reassessment, 2023		**$718**	**$18**	**$482**	**$44**	**-$88**	**-$123**	**-$105**
Mil Rate Percent change		-32.66%	0.93%	24.97%	1.82%	-3.59%	-1.47%	-3.00%

2025 Estimated Allowable Levy

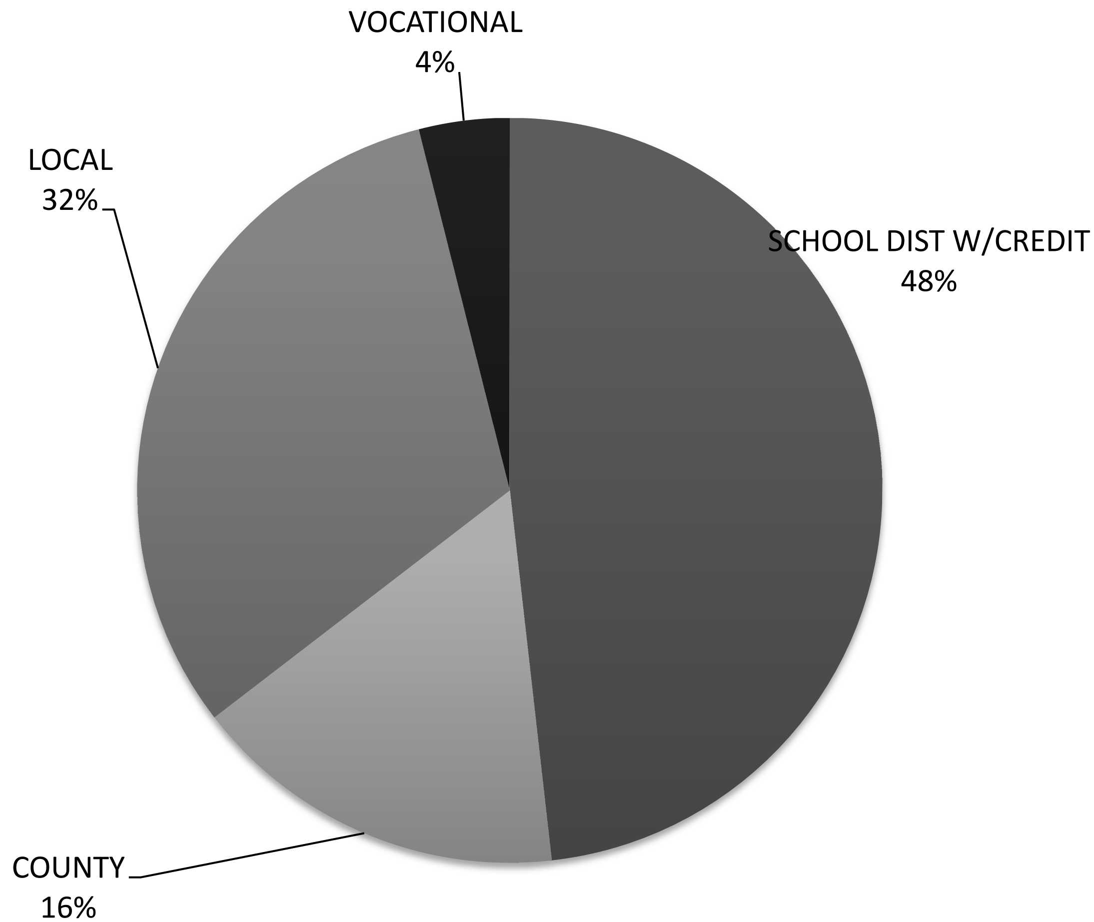
6,994,429

(198,907) levy (too high)/low

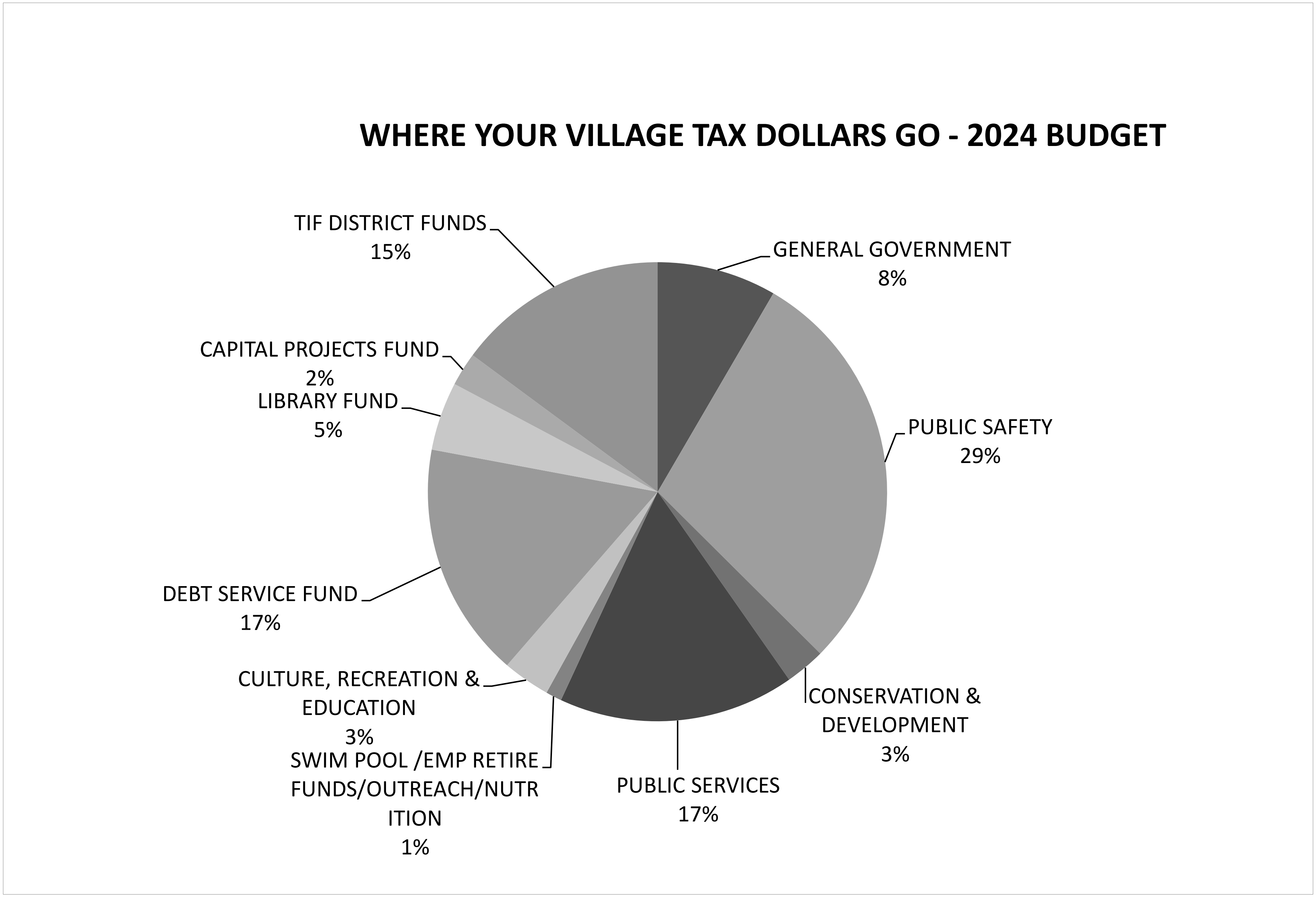
WHERE YOUR VILLAGE TAX DOLLARS GO - 2025 BUDGET



WHERE YOUR 2025 TAX DOLLARS GO



SAMPLE -- 2026 DATA INCOMPLETE



Village of Mount Horeb
Total of Wage & Benefit Line Items from 2026 Budget

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	Percent of Change 25-26
General Fund (100)										
Wages	2,123,233	2,222,481	2,393,292	2,570,162	**2,693,103**	2,738,009	2,800,285	2,847,972	2,913,106	5%
Overtime	125,890	123,139	167,116	118,723	**137,256**	140,581	141,824	145,211	146,670	16%
Health	498,035	541,796	260,548	541,796	**604,103**	622,229	640,898	660,126	679,930	12%
Dental	15,385	23,337	25,769	26,994	**26,785**	27,563	28,361	29,186	30,035	-1%
Life	4,128	4,159	3,948	4,270	**4,086**	4,205	4,326	4,450	4,577	-4%
ICI	0	0	0	0	**0**	0	0	0	0	
Retirement	196,497	223,835	266,839	262,619	**275,217**	282,764	291,220	298,905	307,797	5%
FICA	159,108	166,255	179,479	205,582	**216,110**	219,800	224,659	228,566	233,660	5%
200 Funds (201,215,225,230,240)										
Wages	527,224	593,374	614,471	712,376	**736,960**	755,513	774,705	794,560	815,103	3%
Overtime	2,493	2,408	3,050	3,150	**2,650**	2,650	2,650	2,650	2,650	-16%
Health	77,277	85,217	84,166	119,596	**133,188**	137,104	141,139	145,294	149,572	11%
Dental	3,305	3,856	4,481	6,485	**6,046**	6,227	6,414	6,606	6,804	-7%
Life	594	610	567	1,045	**1,073**	1,104	1,136	1,171	1,207	3%
ICI	0	0	0	0	**0**	0	0	0	0	
Retirement	25,872	28,464	29,081	35,892	**47,784**	49,408	51,065	52,808	54,604	33%
FICA	40,239	45,113	50,141	57,631	**56,569**	57,988	59,457	60,976	62,547	-2%
TID Funds (450,455,460)										
Admin Wages	0	5,000	5,000	5,000	**5,000**	5,000	2,500	2,500	2,500	0%
900 Utility Funds (910,920,930)										
Wages	1,167,537	1,202,392	1,362,140	1,362,140	**1,331,152**	1,344,465	1,357,908	1,371,487	1,385,202	-2%
Overtime	45,919	42,201	34,732	34,732	**39,417**	39,605	39,797	39,993	40,193	13%
Health	237,869	245,285	372,509	372,509	**276,803**	285,107	293,661	302,471	311,546	-26%
Dental	17,759	17,097	17,792	17,792	**18,048**	18,590	19,147	19,722	20,314	1%
Life	2,922	2,919	3,561	3,561	**3,295**	3,394	3,495	3,600	3,708	-7%
ICI	0	0	0	0	**0**	0	0	0	0	
Retirement	89,501	97,668	96,879	96,879	**98,681**	100,206	101,753	103,320	104,910	2%
FICA	90,162	99,073	106,861	106,861	**104,849**	105,881	106,924	107,978	109,043	-2%
Total All Funds										
Wages	**3,817,995**	**4,023,247**	**4,374,903**	**4,649,678**	**4,766,215**	**4,842,986**	**4,935,399**	**5,016,519**	**5,115,911**	3%
Total per 2026 Wages tab					4,838,879					
Wages tab more / (less) than budget tabs					72,664					
Turnover allowance (10% turnover; 60 days to refill)					80,648					
Overtime	**174,302**	**167,748**	**204,898**	**156,605**	**179,323**	**182,836**	**184,271**	**187,854**	**189,513**	
Health Insurance	**813,181**	**872,298**	**717,223**	**1,033,901**	**1,014,094**	**1,044,440**	**1,075,698**	**1,107,890**	**1,141,049**	-2%
Dental Insurance	**36,449**	**44,290**	**48,042**	**51,271**	**50,879**	**52,380**	**53,922**	**55,514**	**57,153**	-1%
Life Insurance	**7,644**	**7,688**	**8,076**	**8,876**	**8,454**	**8,703**	**8,957**	**9,221**	**9,492**	-5%
ICI Insurance	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	

WRS Retirement	**311,870**	**349,967**	**392,799**	**395,390**	**421,682**	**432,378**	**444,038**	**455,033**	**467,311**	7%
FICA	**289,510**	**310,441**	**336,481**	**370,073**	**377,528**	**383,670**	**391,040**	**397,520**	**405,250**	2%
Total Wages & Benef	**5,450,949**	**5,775,679**	**6,082,421**	**6,665,794**	**6,818,175**	**6,947,393**	**7,093,325**	**7,229,552**	**7,385,678**	
Increase v PY	14.2%	6.0%	5.3%	15.4%	2.3%	1.9%	2.1%	1.9%	2.2%	

Notes:
FTE Additions =
Wages: COLA 2.5% 2026 + potential 3% based on Annual Evaluations $72K included in budget for turnover allowance (assuming 10%/60 days to fill)
Health Insurance annual cost = estimating rates up 11.5% over 2025 per notice from ETF
Dental Insurance annual cost = no increase 2026; estimating rates up 3% 2026+
Life Insurance annual cost = 2.5% increase 2026; 3% increase thereafter; rates increase in July each year
Retirement employer contribution = 7.20% & 14.80% WPPA in 2026 (6.95% & 14.8% in 2025)
ICI: $0 premiums 2025 (ACTUAL) and $0 premiums 2026-2030

Village of Mount Horeb
Full-Time Equivalent (FTE) Report
2022-2026

	2022	2023	2024	2025	2026 Budget	2026 v 2025	Notes
						0	
Village Office	8	8	8	8	8	0	No Changes Proposed
						0	
Dir. Jeff Gorman	1	1	1	1	1	0	
Greg/Daniel/Stuart	1	1	1	1	1	0	Daniel resigned Spring 2025, Replaced by Stuart Wolf
Jeremy	1	1	1	1	1	0	
Royce/Brian S	1	1	1	1	1	0	
Brian H	1	1	1	1	1	0	
Dennis	1	1	1	1	1	0	
Diederich/DeRoeck	1	1	1	1	1	0	Diederich resigned Summer 2025, replaced by DeRoeck
Seasonal PS	0.25	0.25	1	1	1	0	4 @ 520 hrs
Seasonal Forestry	0	0	0	0	0.25	0.25	1 @ 520 hrs-REQUEST FOR 1 new 25% FTE 2026
						0	
Public Services	7.25	7.25	8	8	8.25	0.25	PS Requesting 1 new 25% FTE-Forestry 2026
Police	18.1	19.1	20.1	20.1	19.7	-0.37	Admin Asst reduction in FTE
						0	
Recreation	2.25	2.25	2.25	2.25	2.25	0	No Changes Proposed
						0	
Outreach	2.5	2.5	2.5	2.5	2.5	0	No Changes Proposed
						0	
Library	9.7	9.7	9.7	9.7	9.7	0	No Changes Proposed
						0	
Supt. Jordy Schmitz	1	1	1	1	1	0	
Foreman Hook, Ohearn	1	1	1	1	1	0	Hook retired July'25; Ohearn promoted
(formerly Ohearn)	1	1	1	1	0	-1	Not being replaced in 2025-2026
Garrett Leis	1	1	1	1	1	0	
Bryan Moyer	1	1	1	1	1	0	
Bo Schult	0.4	0.4	1	1	1	0	
	0	0	0	0	0	0	
Apprentice Lineperson	0	0	0	0.15	0.15	0	
						0	
Electric Utility	5.4	5.4	6	6.15	5.15	-1	Retirement transition
Water Utility	2.6	2.6	2	2	2	0	No Changes Proposed
						0	
Wastewater Utility	4	4	4	4	4	0	No Changes Proposed
Total	**59.8**	**60.8**	**62.6**	**62.7**	**61.6**	**-1.12**	

VILLAGE OF MOUNT HOREB
2025 GENERAL FUND BUDGET SUMMARY
(AS REQUIRED BY SECTION 65.90(3))

	2024 ACTUAL	2025 BUDGET	2026 BUDGET	% CHANGE
REVENUES				
TAXES (UTILITY AND OTHER)	505,585	498,880	512,033	2.64%
INTERGOVERNMENTAL REVENUE	1,138,144	1,167,835	1,030,756	-11.74%
LICENSES & PERMITS	126,139	178,380	149,857	-15.99%
FINES, FORFEITURES & PENALTIES	26,435	50,000	30,500	-39.00%
PUBLIC CHARGES FOR SERVICES	882,169	885,181	893,972	0.99%
INTERGOVERNMENTAL CHARGES	61,686	59,488	63,537	6.81%
MISCELLANEOUS REVENUE	87,429	327,354	116,504	-64.41%
OTHER FINANCING SOURCES	3,879	8,400	28,800	242.86%
TOTAL REVENUES	2,831,466	3,175,518	2,825,958	-11.01%
EXPENDITURES				
GENERAL GOVERNMENT	909,014	1,010,869	1,021,408	1.04%
PUBLIC SAFETY	3,273,894	3,324,961	3,523,508	5.97%
PUBLIC SERVICES	1,816,823	1,811,411	1,845,404	1.88%
CULTURE, RECREATION & EDUCATION	358,153	375,953	391,211	4.06%
CONSERVATION & DEVELOPMENT	88,996	302,400	17,400	-94.25%
TRANSFER TO OTHER FUNDS	2,636,211	2,634,016	3,971,593	50.78%
CAPITAL OUTLAY	0	0	0	
TOTAL EXPENDITURES	9,083,091	9,459,611	10,770,524	13.86%
NET-REVENUES OVER (UNDER) EXPEND	(6,251,624)	(6,284,093)	(7,944,566)	
LOCAL PROPERTY TAX	5,658,439	5,755,860	7,193,336	
NET SURPLUS (DEFICIT)	(593,185)	(528,232)	(751,230)	
FUND BALANCE - START OF YEAR	2,073,294	1,531,312	1,003,080	
FUND BALANCE - END OF YEAR	1,480,109	1,003,080	251,850	

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
5	**REVENUES**													
6		**TAXES**												
7	100-411100-000	PROPERTY TAXES-GENERAL FUND	2,890,576	2,995,706	3,022,228	3,121,844	2,313,004	3,121,844	3,221,743	3,324,839	3,431,234	3,541,033	3,654,346	
8	100-411110-000	PROPERTY TAXES-OTHER FUNDS	2,525,604	2,524,627	2,636,211	2,634,016	1,951,564	2,634,016	3,971,593	4,146,111	3,915,209	3,697,432	3,507,748	Pulls from funds 205,215,230,240,250,280,300,350,400
9	100-412200-000	SALES TAX DISCOUNT	33	40	90	30	2	30	50	50	50	50	50	
10	100-413100-000	PAYMENTS IN LIEU OF TAXES-UTIL	391,698	430,301	474,933	452,680	277,039	452,680	474,933	484,432	494,121	504,003	514,083	Pulls from funds 910 & 920 (PILOT)
11	100-413200-000	TAXES FROM TAX EXEMPT ENTITIES	39,789	39,613	30,512	46,120	11,324	46,120	**37,000**	38,480	40,019	41,620	43,285	4% annual increase assumed; **prior 3 yr ave = $36,638 reset value in 2026 budget**
12	PROPOSED	WHEEL TAX-VILLAGE OF MT HOREB							**0**					**FORMULA!! Direct impact to LEVY and Property Taxes-General Fund (line 7)**
13	100-418000-000	INTEREST ON TAXES	22	478	50	50	18	50	50	50	50	50	50	
14		**TOTAL TAXES**	**5,847,722**	**5,990,766**	**6,164,025**	**6,254,740**	**4,552,951**	**6,254,740**	**7,705,369**	**7,993,962**	**7,880,682**	**7,784,188**	**7,719,562**	
15														
16		**INTERGOVERNMENTAL REVENUE**												
17	100-434100-000	STATE SHARED REVENUES	179,923	273,988	379,796	386,803	0	386,803	398,550	398,550	398,550	398,550	398,550	WDOR est received 9/15/25
18	100-434150-000	STATE SHARED REV-EXPEND RESTRAINT	0	0	69,839	69,839	0	69,839	0	0	0	0	0	WDOR est received 9/13/24
19	100-434200-000	STATE FIRE INSURANCE	33,553	37,631	43,796	45,000	0	45,000	55,860	63,680	72,596	82,759	94,345	Increased 2026 budget based on values ('24 actual=$44K, '25 actual=$49K)-ds ave=14% annual increase
20	100-434300-000	STATE EXEMPT COMPUTER AID	2,349	2,870	2,870	2,870	0	2,870	2,870	2,870	2,870	2,870	2,870	WDOR est received 10/1/2024
21	100-434400-000	STATE PPT AID	4,914	5,666	5,666	17,607	17,607	17,607	**17,607**	17,607	17,607	17,607	17,607	WDOR est received 8/15/25ds; includes Act 12 PPT Aid Notification
22	100-435210-000	STATE GRANT - LAW ENFORCEMENT	0	29,315	9,352	2,000	2,848	2,000	2,000	2,000	2,000	2,000	2,000	
23	100-435300-000	STATE GRANT - TRANSPORTATION	479,326	506,778	601,118	618,848	309,154	618,848	**529,000**	529,000	529,000	529,000	529,000	DOT est received 9/25/24 ($128,848.31 higher than draft 1) **3 yr ave = $529K reset 2026**
24	100-435400-000	STATE GRANT - RECYCLING	17,805	17,814	17,839	17,000	17,827	17,000	17,000	17,000	17,000	17,000	17,000	
25	100-435500-000	STATE GRANT - PANDEMIC RELIEF	0	0	0	0	0	0	0	0	0	0	0	
26	100-436200-000	STATE PAYMENT IN LIEU OF TAXES	269	269	269	269	269	269	269	269	269	269	269	
27	100-437900-000	SHARED REV MEDICAL ASSIST PROG	0	5,513	7,600	7,600	0	7,600	7,600	7,600	7,600	7,600	7,600	Deduct from Shared Revenue 434100-0
28		**TOTAL INTERGOVERNMENTAL REV**	**718,138**	**879,841**	**1,138,144**	**1,167,835**	**347,705**	**1,167,835**	**1,030,756**	**1,038,576**	**1,047,491**	**1,057,655**	**1,069,241**	
29														
30		**LICENSES & PERMITS**												
31	100-441100-000	LIQUOR & MALT BEVERAGE LICENSE	11,233	9,515	18,450	10,000	5,070	10,000	10,000	10,000	10,000	10,000	10,000	.
32	100-441210-000	OPERATOR LICENSES	1,450	1,780	1,410	3,000	565	3,000	3,000	3,000	3,000	3,000	3,000	
33	100-441220-000	CIGARETTE LICENSES	188	200	225	175	175	175	175	175	175	175	175	
34	100-441250-000	CATV FRANCHISE FEE (35%)	28,210	23,308	21,782	30,229	7,518	30,229	30,682	31,142	31,609	32,083	32,564	35% general fund/65% Cable Fund = Charter Franchise Fees and WIDOR Video Svc Provider Aid ($15460*35%)
35	100-442110-000	BICYCLE LICENSES	2	0	0	0	4	0	0	0	0	0	0	
36	100-442120-000	DOG & CAT LICENSES-VILL SHARE	4,392	3,010	2,426	4,000	4,082	4,000	4,000	4,000	4,000	4,000	4,000	
37	100-443100-000	BUILDING PERMITS	106,528	72,880	66,308	118,476	37,847	118,476	82,000	83,230	84,478	85,745	87,031	3 yr ave = $82K reset 2026
38	100-444000-000	ZONING PERMITS & FEES	150	1,530	4,150	4,000	3,400	4,000	4,000	4,000	4,000	4,000	4,000	
39	100-445000-000	EROSION CONTROL FEES	6,050	5,750	3,300	7,000	1,650	7,000	7,000	7,000	7,000	7,000	7,000	
40	100-449000-000	OTHER REGULATORY PERMITS & FEE	11,730	9,934	8,089	1,500	8,144	1,500	9,000	9,000	9,000	9,000	9,000	3 yr ave = $9,900 reset 2026; incl. WDOR TRANS LINE ANNUAL PMT $5700,
41		**TOTAL LICENSES & PERMITS**	**169,932**	**127,907**	**126,139**	**178,380**	**68,455**	**178,380**	**149,857**	**151,547**	**153,262**	**155,003**	**156,770**	
42														
43		**FINES, FORFEITURES & PENALTIES**												
44	100-451100-000	COURT PENALTIES & COSTS	28,492	22,732	18,544	40,000	8,068	40,000	23,000	23,000	23,000	23,000	23,000	3 yr ave = $23K reset 2026
45	100-451300-000	PARKING VIOLATIONS	6,820	7,966	7,890	10,000	3,762	10,000	7,500	7,500	7,500	7,500	7,500	
46		**TOTAL FINES, FORFEITS & PENALTIES**	**35,312**	**30,698**	**26,435**	**50,000**	**11,829**	**50,000**	**30,500**	**30,500**	**30,500**	**30,500**	**30,500**	
47														
48		**PUBLIC CHARGES FOR SERVICES**												
49	100-461100-000	TITLE FEES/OTHER GEN GOV (NT)	5,345	3,755	4,140	5,000	1,830	5,000	5,000	5,000	5,000	5,000	5,000	
50	100-461200-000	LICENSE PUBLICATION FEES (NT)	6	0	0	150	0	150	150	150	150	150	150	
51	100-461300-000	SALE OF MAT. & SUPPLIES (TAX)	0	0	0	0	0	0	0	0	0	0	0	
52	100-462100-000	LAW ENFORCE. FEES FOR SERVICES	64	315	2,089	1,000	54	1,000	1,000	1,000	1,000	1,000	1,000	
53	100-464200-000	RECYCLING & GARBAGE INCOME	467,238	482,895	566,290	553,631	277,243	553,631	567,472	581,659	596,200	611,105	626,383	
54	100-467200-000	PARK SHELTER FEES (TAX)	8,522	5,711	9,272	6,000	2,447	6,000	6,500	6,500	6,500	6,500	6,500	
55	100-467210-000	BALL FIELD FEES (TAX)	664	758	758	800	0	800	800	800	800	800	800	
56	100-467215-000	BALL FIELD FEES-YOUTH ORG (NT)	0	0	0	0	0	0	0	0	0	0	0	
57	100-467340-000	SWIMMING POOL (TAX)	47	0	0	0	0	0	0	0	0	0	0	
58	100-467410-000	RECREATION PROGRAM (TAX)	11,420	10,742	10,767	9,000	5,569	9,000	10,000	10,000	10,000	10,000	10,000	**3 yr ave = $10K reset 2026**
59	100-467415-000	RECREATION PROG (NT)	251,954	235,503	211,559	250,000	150,265	250,000	235,000	235,000	235,000	235,000	235,000	**3 yr ave = $233K reset 2026**
60	100-467418-000	WPRA TICKET PROGRAM REV (NT)	5,961	8,430	9,576	4,000	2,020	4,000	9,000	9,000	9,000	9,000	9,000	WPRA TICKET PROGRAM REV (NT) tied to line 610, WPRA TICKET EXPENSE
61	100-467430-000	COMMUNITY CENTER (NT)	0	0	0	0	0	0	0	0	0	0	0	
62	100-467435-000	COMMUNITY CENTER-PRIVATE(TAX)	0	0	0	350	0	350	350	350	350	350	350	
63	100-467844-000	VENDING MACHINE COMMISSION(NT)	832	888	623	250	0	250	700	700	700	700	700	**3 yr ave = $780 reset 2026**
64	100-467847-000	RECREATION SPONSORSHIP REVENUE	5,070	2,890	2,000	5,000	1,175	5,000	3,000	3,000	3,000	3,000	3,000	**updated per JS conversation 8/26/25**
65	100-469000-000	MISCELLANEOUS REVENUE	53,412	51,236	65,095	50,000	23,525	50,000	55,000	55,000	55,000	55,000	55,000	Incl. US Bank rebates; Iron Man fees, etc.
66		**TOTAL PUBLIC CHARGES FOR SERVIC**	**810,535**	**803,124**	**882,169**	**885,181**	**464,128**	**885,181**	**893,972**	**908,159**	**922,700**	**937,605**	**952,883**	
67														
68		**INTERGOVERNMENTAL CHARGES**												
69	100-470000-000	INTERGOVERN. CHARGES-SERVICES	**53,356**	**55,710**	**61,686**	**59,488**	31,167	59,488	63,537	**65,443**	**67,406**	**69,428**	**71,511**	1/2 of SRO added from MHASD (est. 3% annual inc)
70														
71		**MISCELLANEOUS REVENUE**												
72	100-481100-000	INVESTMENT INTEREST	32,695	154,183	33,282	60,000	59,253	60,000	60,000	60,000	60,000	60,000	60,000	
73	100-481101-000	CAPITAL LEASE REV-INTEREST	679	548	415	0	415	0	500	500	500	500	500	
74	100-481200-000	MARKET ADJUSTMENT-INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	
75	100-481500-000	LANDMARKS FOUNDATION INTEREST	0	0	0	0	0	0	0	0	0	0	0	
76	100-482500-000	NORSK GOLF PROPERTY LEASE	7,121	7,285	9,009	7,800	3,514	7,800	8,400	8,400	8,400	8,400	8,400	Norsk lease changed to $7800 in 2024, $8400 in 2025
77	100-482900-000	RENT-MUNICIPAL BUILDINGS	33,804	33,804	33,804	33,804	22,902	33,804	33,804	33,804	33,804	33,804	33,804	
78	100-483000-000	PROPERTY & EQUIPMENT SALES	0	0	0	0	0	0	0	0	0	0	0	
79	100-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500	
80	100-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	7,500	210,000	1,000	210,000	10,000	10,000	10,000	10,000	10,000	24 budget adj +150K for ERP calc d**s---STILL RELEVANT?? NO removed in 2026** 2024 donations include $6300 towards Rapid Flashing Beacons, posted to 100-533500-340. djs

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
81	100-485100-000	REC DEPT CONTRIBUTIONS	10	145	1,541	0	592	0	0	0	0	0	0	
82	100-485500-000	CONTRIBUTIONS-K9 PROGRAM	17,866	2,803	1,401	0	222	0	1,000	1,000	1,000	1,000	1,000	
83	100-485610-000	CONTRIBUTIONS-ORG & INDIV-POLICE DE	0	0	0	0	0	0	0	0	0	0	0	NEW ACCOUNT 2025 due to large number of misc grants PD receives annually
84	100-489000-000	REFUND OF PRIOR YEARS EXPENSE	0	3,483	478	14,250	0	14,250	1,300	1,300	1,300	1,300	1,300	Use 3 year average
85		**TOTAL MISCELLANEOUS REVENUE**	**92,175**	**202,251**	**87,429**	**327,354**	**87,898**	**327,354**	**116,504**	**116,504**	**116,504**	**116,504**	**116,504**	
86														
87		**OTHER FINANCING SOURCES**												
88	100-491300-000	LANDMARKS CONTRACT PAYMENT	0	0	0	0	0	0	0	0	0	0	0	
89	100-492200-000	TRANSFER FROM OTHER FUNDS	2,194	7,507	3,879	8,400	0	8,400	28,800	17,280	17,280	17,280	17,280	Linked to Fund 260 Expense and Fund 400
90	100-492600-000	TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0	MHAEDC Contribution (what is this?)
91														
92		**TOTAL REVENUES**	**7,729,364**	**8,097,804**	**8,489,906**	**8,931,379**	**5,564,133**	**8,931,379**	**10,019,294**	**10,321,971**	**10,235,826**	**10,168,163**	**10,134,251**	
93			2,313,184	2,577,470	2,831,466	3,175,518								
94		**EXPENDITURES**												
95	**GENERAL GOVERNMENT**													
96		**VILLAGE BOARD**												
97	100-511000-111	REGULAR WAGES	22,131	22,000	22,076	22,000	11,000	22,000	**22,000**	22,000	22,000	22,000	22,000	Ties to 2025 WAGES tab, lines 101+102
98	100-511000-136	FICA	1,693	1,683	1,689	1,683	842	1,683	1,683	1,683	1,683	1,683	1,683	
99	100-511000-320	FEES & DUES	12,504	275	7,108	7,330	10,123	7,330	**10,445**	10,654	10,867	11,084	11,306	**League WI Muni $4650+ DCCVA $2995 + Sustain Dane $300 + Historical Soc $2500; w/2% annual increases**
100	100-511000-330	MILEAGE REIMBURSEMENT	0	0	0	600	0	600	300	300	300	300	300	
101	100-511000-335	TRAINING	0	103	160	1,000	0	1,000	500	500	500	500	500	
102	100-511000-390	MISCELLANEOUS EXPENDITURES	1,771	1,434	752	1,000	900	1,000	1,000	1,000	1,000	1,000	1,000	joint meeting dinner expenses, good morning MH cost share, meeting hosting expenses
103		**TOTAL VILLAGE PRESIDENT**	38,099	25,495	**31,786**	**33,613**	**22,864**	**33,613**	**35,928**	**36,137**	**36,350**	**36,567**	**36,789**	
104														
105		**MUNICIPAL COURT**												
106	100-512000-111	REGULAR WAGES	29,767	29,651	34,232	31,645	17,331	31,645	**32,991**	32,991	32,991	32,991	32,991	Morey +(Jean 50/50 Court/Bldg), ties to 2025 WAGES, J3, J4
107	100-512000-122	OVERTIME	692	639	593	500	533	500	500	500	500	500	500	
108	100-512000-131	HEALTH	3,759	3,534	3,961	4,233	2,155	4,233	4,720	4,862	5,008	5,158	5,313	
109	100-512000-132	DENTAL	383	575	596	500	298	500	500	515	530	546	562	
110	100-512000-133	LIFE	156	158	165	160	86	160	165	170	175	180	185	
111	100-512000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
112	100-512000-135	RETIREMENT	1,450	1,614	1,724	1,734	887	1,734	1,893	1,903	1,914	1,924	1,935	
113	100-512000-136	FICA	2,260	2,327	2,641	2,459	1,240	2,459	2,562	2,562	2,562	2,562	2,562	
114	100-512000-220	UTILITIES	431	436	522	521	220	521	531	542	553	564	575	Found posting error; corrected in July 2024; anticipate $43/mo
115	100-512000-310	OFFICE SUPPLIES	103	215	207	250	0	250	250	250	250	250	250	
116	100-512000-315	POSTAGE	208	174	169	200	67	200	200	200	200	200	200	
117	100-512000-335	TRAINING	1,222	1,120	1,160	1,500	1,067	1,500	1,200	1,200	1,200	1,200	1,200	
118	100-512000-390	MISCELLANEOUS EXPENDITURES	1,061	2,601	232	1,200	1,306	1,200	1,200	1,200	1,200	1,200	1,200	Court software-Praxis, $1200/yr; Adobe (Jean)
119	100-512000-510	INSURANCE/BOND EXPENSE	220	0	200	0	0	0	220	0	220	0	220	Paid in even years
120	100-512000-810	EQUIPMENT	0	85	0	0	0	0	0	0	0	0	0	
121		**TOTAL MUNICIPAL COURT**	**41,710**	**43,127**	**46,402**	**44,902**	**25,190**	**44,902**	**46,931**	**46,895**	**47,303**	**47,275**	**47,693**	
122														
123		**LEGAL**												
124	100-513000-210	GENERAL VILLAGE-FEES & EXPENSE	10,825	33,643	28,507	18,000	14,273	18,000	30,000	18,000	18,000	18,000	18,000	Building/Zoning re-cod 2023-2025
125	100-513000-211	COURT - FEES & EXPENSE	35,959	41,362	23,354	15,000	7,617	15,000	33,500	33,500	33,500	33,500	33,500	**3 yr ave = $33,500 reset 2026**
126		**TOTAL LEGAL**	**46,784**	**75,005**	**51,861**	**33,000**	**21,890**	**33,000**	**63,500**	**51,500**	**51,500**	**51,500**	**51,500**	
127														
128		**LABOR RELATIONS**												
129	100-513100-210	FEES & EXPENSE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
130														
131		**CODIFICATION OF ORDINANCES**												
132	100-513200-210	CONTRACTUAL SERVICES	**1,217**	**1,195**	**1,515**	**7,000**	**1,086**	**7,000**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	
133														
134		**ADMINISTRATION**												
135	100-514100-111	REGULAR WAGES	72,224	61,336	59,357	124,839	32,910	124,839	63,490	64,760	66,055	67,376	68,724	Ties to WAGES tab GenFund share
136	100-514100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
137	100-514100-131	HEALTH	10,240	13,843	20,575	21,996	11,185	21,996	24,526	25,262	26,020	26,801	27,605	
138	100-514100-132	DENTAL	193	640	670	665	400	665	685	706	727	749	771	
139	100-514100-133	LIFE	99	76	95	138	50	138	142	146	150	155	160	
140	100-514100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
141	100-514100-135	RETIREMENT	4,829	4,112	4,375	8,676	2,257	8,676	4,571	4,689	4,809	4,932	5,058	
142	100-514100-136	FICA	5,829	4,968	5,535	9,550	2,875	9,550	4,857	4,954	5,053	5,154	5,257	
143	100-514100-320	FEES & DUES	965	1,104	339	1,742	345	1,742	1,000	1,015	1,030	1,045	1,061	
144	100-514100-330	MILEAGE REIMBURSEMENT	0	85	32	750	0	750	250	250	250	250	250	
145	100-514100-335	TRAINING	1,037	1,296	1,451	5,000	3,180	5,000	3,000	3,000	3,000	3,000	3,000	
146	100-514100-390	MISCELLANEOUS EXPENDITURES	7,090	7,894	27,480	4,240	6,420	4,240	3,000	3,000	3,000	3,000	3,000	NO-1200/DS/AM/NE-1440 cell phone reimb.--also LUKKEN rental expenses (temporary need). ADOBE items moved to TECH Equipment expense, HR expenses moved to GENERAL PERSONNEL section
147	100-514100-810	EQUIPMENT	0	0	533	0	134	0	0	1,500	0	0	0	
148		**TOTAL ADMINISTRATION**	**102,506**	**95,355**	**120,440**	**177,596**	**59,757**	**177,596**	**105,521**	**109,282**	**110,094**	**112,462**	**114,886**	
149														
150		**CLERK**												
151	100-514200-111	REGULAR WAGES	62,205	66,801	70,244	117,684	37,413	117,684	81,455	83,084	84,745	86,440	88,169	AG, KJ, .5 JMC, AM
152	100-514200-122	OVERTIME	4,015	1,861	4,913	2,000	2,438	2,000	2,000	3,000	2,000	3,000	2,000	Higher in election years
153	100-514200-131	HEALTH	17,399	16,764	16,534	17,639	8,823	17,639	19,667	20,257	20,865	21,491	22,136	
154	100-514200-132	DENTAL	991	1,556	1,435	1,400	718	1,400	1,400	1,442	1,485	1,530	1,576	
155	100-514200-133	LIFE	199	208	237	214	123	214	220	227	234	241	248	
156	100-514200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
157	100-514200-135	RETIREMENT	4,270	4,624	5,181	8,318	2,744	8,318	6,009	6,232	6,315	6,547	6,636	
158	100-514200-136	FICA	4,655	4,857	5,416	9,156	2,815	9,156	6,384	6,585	6,636	6,842	6,898	
159	100-514200-320	FEES & DUES	130	65	215	130	130	130	130	130	130	130	130	

VILLAGE OF MOUNT HOREB

2026 BUDGET WORKSHEET

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
3-4		**GENERAL FUND**	**12/31/2022 Actual**	**12/31/2023 Actual**	**12/31/2024 Actual**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**	**2030 BUDGET**	
160	100-514200-330	MILEAGE REIMBURSEMENT	0	269	59	600	0	600	400	400	400	400	400	
161	100-514200-335	TRAINING & TRAVEL	476	1,489	789	2,500	695	2,500	1,500	1,500	1,500	1,500	1,500	Moved some training budget $ to ELECTIONS per AG 8/27/25
162	100-514200-810	EQUIPMENT	823	0	0	0	0	0	0	0	0	0	0	
163		**TOTAL CLERK**	**95,163**	**98,493**	**105,024**	**159,641**	**55,900**	**159,641**	**119,165**	**122,857**	**124,310**	**128,121**	**129,693**	
164														
165		**GENERAL PERSONNEL**												
166	100-514300-111	EMPLOYEE INCENTIVES	30	177	225	600	597	600	2,250	2,250	2,250	2,250	2,250	fka Healthy Minds $600 (split wUtil), EE VMH Clothing $650, EE Recognition (birth/death/retirement) $1000
167	100-514300-390	MISC EXPENSES-PERSONNEL/HR-VILLAGE							2,200	2,200	2,200	2,200	2,200	Drug Screens (Village)$1600, Background Checks $100, Hiring Costs (Village) $500
168		**TOTAL GENERAL PERSONNEL**	**30**	**177**	**225**	**600**	**597**	**600**	**4,450**	**4,450**	**4,450**	**4,450**	**4,450**	**NEW ACCOUNT SPLITS-GENERAL PERSONNEL 2026**
169														
170														
171		**ELECTIONS**												
172	100-514400-111	REGULAR WAGES	15,947	8,820	15,010	10,000	7,573	10,000	18,000	10,000	18,000	10,000	18,000	Increases in even years due to Election Years
173	100-514400-122	OVERTIME	0	16	78	50	30	50	50	125	50	50	50	
174	100-514400-131	HEALTH	1,161	1,124	797	856	423	856	954	983	1,012	1,042	1,073	
175	100-514400-132	DENTAL	47	83	54	50	27	50	50	52	54	56	58	
176	100-514400-133	LIFE	3	4	8	2	4	2	2	2	2	2	2	
177	100-514400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
178	100-514400-135	RETIREMENT	156	196	219	698	112	698	1,300	733	1,314	736	1,328	
179	100-514400-136	FICA	207	236	274	769	135	769	1,381	775	1,381	769	1,381	
180	100-514400-245	MAINTENANCE-CONTRACTUAL	0	1,733	0	1,196	897	1,196	1,196	1,220	1,244	1,269	1,294	
181	100-514400-310	OFFICE SUPPLIES	1,200	2,329	1,333	1,000	786	1,000	1,500	500	1,000	500	1,000	2026 supplies increase due to elections and replacement of said supplies, AG 8/27/25
182	100-514400-315	POSTAGE	3,151	1,109	2,824	2,310	1,486	2,310	3,000	1,500	3,000	1,500	3,000	Postage increases in years with elections
183	100-514400-328	PRINTING & PUBLICATIONS	1,552	1,422	1,914	3,000	1,726	3,000	3,000	1,500	2,000	1,500	1,500	
184	100-514400-330	MILEAGE REIMBURSEMENT	158	63	0	200	0	200	500	500	500	500	500	
185	100-514400-335	TRAINING	225	18	29	0	0	0	750	750	750	750	750	AG, KJ in person UWGB training & WECC Wausau training in 2026
186	100-514400-390	MISCELLANEOUS EXPENDITURES	1,403	1,029	1,983	1,000	944	1,000	1,500	500	1,500	500	1,500	Incl. election worker meals even years; budget higher in election years
187	100-514400-810	EQUIPMENT	120	1,593	2,349	0	0	0	0	4,000	0	0	0	Additional Badger books in 2026
188		**TOTAL ELECTIONS**	**25,331**	**19,775**	**26,873**	**21,131**	**14,142**	**21,131**	**33,183**	**23,140**	**31,807**	**19,174**	**31,436**	
189														
190		**OTHER OFFICE EXPENSE**												
191	100-514500-210	EMPLOYEE BENEFITS EXPENSE	3,318	2,044	4,323	2,208	525	2,208	1,008	1,008	1,008	1,008	1,008	EBC $1008; (Healthy Minds moved to EMPL INCENTIVES 2026) $600
192	100-514500-220	INVESTMENT FEES & EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
193	100-514500-245	MAINT-OFFICE MACHINE CONTRACTS	24,240	32,928	34,807	66,240	9,054	66,240	35,000	35,700	36,414	37,142	37,885	Computer Networking Solutions (incl. Barracuda), Gordon Flesch Copier Lease; **3 year ave=$30K--revise 2026**
194	100-514500-310	OFFICE SUPPLIES	5,325	4,757	3,878	5,000	2,269	5,000	5,000	5,000	5,000	5,000	5,000	
195	100-514500-315	POSTAGE	812	1,393	919	1,325	563	1,325	1,500	1,613	1,734	1,864	2,004	Anticipated postage increase in 2026 per AG 8/27/25
196	100-514500-328	PRINTING & PUBLICATIONS	4,121	1,811	894	2,575	856	2,575	2,575	2,652	2,732	2,814	2,898	
197	100-514500-390	TECHNOLOGY EXPENSE	17,228	24,402	18,835	18,540	18,449	18,540	18,540	19,096	19,669	20,259	20,867	Civic Plus Website, Agenda Mgmt ($4052-2025; +13%-2026; +3%-2027&after), OnBase(cancelled 2024), Text Mktg Pgm
198	100-514500-810	EQUIPMENT	5,390	22,231	9,037	12,208	764	12,208	13,150	7,250	22,550	18,965	7,250	Tie to Computer lifecycle & Software replacement schedule, and + ADOBE subscriptions (OnBase cancelled 2024)
199		**TOTAL OTHER OFFICE EXPENSE**	**60,435**	**89,567**	**72,692**	**108,096**	**32,481**	**108,096**	**76,773**	**72,319**	**89,107**	**87,052**	**76,912**	
200														
201		**ACCOUNTING**												
202	100-515100-210	CONTRACTUAL SERVICES	**42,636**	**49,000**	**51,155**	**48,398**	**48,283**	**48,398**	**59,850**	**61,646**	**63,495**	**65,400**	**67,362**	Baker Tilly Audit svcs & Baird FMP
203														
204		**TREASURER**												
205	100-515200-111	REGULAR WAGES	115,411	128,823	133,271	90,082	68,926	90,082	143,294	146,160	149,083	152,065	155,106	DS, NE, AM (GF portion)
206	100-515200-122	OVERTIME	3,446	4,909	4,411	6,000	1,294	6,000	4,500	4,500	4,500	4,500	4,500	
207	100-515200-131	HEALTH	21,248	19,188	21,474	22,952	11,678	22,952	25,591	26,359	27,150	27,965	28,804	
208	100-515200-132	DENTAL	1,072	1,344	1,600	1,600	799	1,600	1,648	1,697	1,748	1,800	1,854	
209	100-515200-133	LIFE	435	402	349	322	208	322	332	342	352	363	374	
210	100-515200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
211	100-515200-135	RETIREMENT	7,292	8,967	9,536	6,678	4,812	6,678	10,641	10,908	11,181	11,461	11,747	
212	100-515200-136	FICA	8,868	9,987	10,153	7,350	5,124	7,350	11,306	11,525	11,749	11,977	12,210	
213	100-515200-315	POSTAGE	2,406	2,026	2,071	2,295	58	2,295	2,352	2,411	2,471	2,533	2,596	Anticipated postage increase in 2026 per AG 8/27/25
214	100-515200-320	FEES & DUES	533	29	127	850	159	850	425	425	425	425	425	
215	100-515200-328	PRINTING AND PUBLICATIONS	707	240	384	480	108	480	480	480	480	480	480	
216	100-515200-330	MILEAGE REIMBURSEMENT	63	0	287	750	0	750	300	300	300	300	300	
217	100-515200-335	TRAINING	2,365	2,093	1,870	4,500	1,136	4,500	4,500	3,000	3,000	3,000	3,000	Keeping this rate due to 2 staff going to UWGB in July 2025-2026
218	100-515200-810	EQUIPMENT	1,699	0	0	0	0	0	0	0	0	0	0	
219		**TOTAL TREASURER**	**165,544**	**178,007**	**185,531**	**143,858**	**94,302**	**143,858**	**205,369**	**208,107**	**212,439**	**216,868**	**221,395**	
220														
221		**ASSESSMENT OF PROPERTY**												
222	100-515300-210	CONTRACTUAL SERVICES	20,103	20,030	19,985	20,000	16,915	20,000	20,000	20,000	22,000	22,000	22,000	
223	100-515300-328	PRINTING & PUBLICATIONS	164	148	113	175	122	175	150	150	150	150	150	
224		**TOTAL ASSESSMENT OF PROPERTY**	**20,267**	**20,178**	**20,098**	**20,175**	**17,037**	**20,175**	**20,150**	**20,150**	**22,150**	**22,150**	**22,150**	
225														
226		**MUNICIPAL BUILDING**												
227	100-516000-111	REGULAR WAGES	13,436	16,183	4,312	11,000	2,564	11,000	13,412	13,412	13,412	13,412	13,412	
228	100-516000-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
229	100-516000-131	HEALTH	1,893	872	411	355	784	355	396	408	420	433	446	
230	100-516000-132	DENTAL	32	55	25	24	49	24	25	26	27	28	29	
231	100-516000-133	LIFE	20	9	5	35	5	35	36	37	38	39	40	
232	100-516000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
233	100-516000-135	RETIREMENT	335	188	99	765	172	765	932	966	971	976	982	
234	100-516000-136	FICA	980	1,218	320	842	171	842	1,026	1,026	1,026	1,026	1,026	
235	100-516000-220	UTILITIES	17,702	18,439	16,581	17,687	8,686	17,687	18,041	18,402	18,770	19,145	19,528	
236	100-516000-240	REPAIRS & MAINT - CONTRACTUAL	28,722	31,926	30,402	27,000	13,282	27,000	27,000	27,000	27,000	27,000	27,000	Classy Cleaners $22,900/yr, Hooper $1727/yr, KwikKill $600, Choice Elevator $1680/yr
237	100-516000-350	MAINTENANCE SUPPLIES	2,608	753	1,914	3,193	437	3,193	1,800	1,854	1,910	1,967	2,026	filters, softener salt, lighbulbs, keys; **3 YR AVE = $1758; reset 2026**

	A	B C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
238	100-516000-390	MISCELLANEOUS EXPENDITURES	1,192	900	1,236	750	1,061	750	1,100	1,100	1,100	1,100	1,100	shredding svcs
239	100-516000-810	EQUIPMENT	0	2,224	0	0	0	0	0	0	0	0	0	
240	100-516000-820	BUILDING REPAIRS	1,161	17,160	0	0	0	0	0	0	0	0	0	
241		**TOTAL MUNICIPAL BUILDING**	**68,081**	**89,926**	**55,305**	**61,650**	**27,210**	**61,650**	**63,768**	**64,231**	**64,674**	**65,126**	**65,589**	
242														
263														
264														
265		**NONDEPARTMENTAL INSURANCE & BONDS**												**W/C audit charges 2024=$16,319 2025=$16,329; not previously budgeted, paid in 2025; add to future budgeting
266	100-519300-510	PROPERTY & LIABILITY	114,114	132,866	133,317	149,208	101,891	149,208	181,320	184,040	186,800	189,602	192,446	**2025 renewal quote rec'd 11/1/24; $234,855. 69.58% Vill/14.14%Elec/6%Water/10.28%Sewer $235K*70%=164500 GEN INS +16000 WC ; 2025-2026 MPIC inflation expected at 2%**
267	100-519300-511	UNEMPLOYMENT	4,349	4,132	4,614	2,000	0	2,000	4,000	4,000	4,000	4,000	4,000	increased based on 3 yr historical vlaues
268		**TOTAL NONDEPT INSURANCE & BOND**	**118,463**	**136,998**	**137,931**	**151,208**	**101,891**	**151,208**	**185,320**	**188,040**	**190,800**	**193,602**	**196,446**	
269														
270		**WRITTEN OFF PROPERTY TAXES**												
271	100-519800-390	WRITTEN OFF PROPERTY TAXES	**0**	**0**	**2,175**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
272														
273		**PRIOR YEARS EXPENDITURES**												
274	100-519900-390	ADDITIONAL EXPENSE PRIOR YEARS	**0**	**0**	**0**	**0**	**457**	**0**	**0**	**0**	**0**	**0**	**0**	
275														
276		**TOTAL GENERAL GOVERNMENT**	**826,267**	**922,298**	**909,014**	**1,010,869**	**523,085**	**1,010,869**	**1,021,408**	**1,010,252**	**1,049,978**	**1,051,248**	**1,067,801**	
277														
278	**PUBLIC SAFETY**													
279		**POLICE ADMINISTRATION**												
280	100-521100-111	REGULAR WAGES	469,985	457,363	517,303	534,050	259,145	534,050	**555,512**	566,622	577,955	589,514	601,304	**Tied to 2026 Wages tab**
281	100-521100-113	REGULAR WAGES-BLDG MAINT	255	648	62	1,000	0	1,000	357	357	357	357	357	
282	100-521100-122	OVERTIME	24,086	21,151	45,035	35,000	12,399	35,000	35,000	35,000	35,000	35,000	35,000	
283	100-521100-131	HEALTH	102,410	107,423	106,659	128,915	55,739	128,915	143,740	148,052	152,494	157,069	161,781	
284	100-521100-132	DENTAL	3,762	5,945	6,805	7,300	3,591	7,300	7,400	7,622	7,851	8,087	8,330	
285	100-521100-133	LIFE	916	1,025	1,058	897	494	897	924	952	981	1,010	1,040	
286	100-521100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
287	100-521100-135	RETIREMENT	48,209	55,125	71,104	37,186	36,311	37,186	40,023	41,049	42,101	43,179	44,282	
288	100-521100-136	FICA	36,733	35,479	41,677	43,609	19,950	43,609	45,201	46,051	46,918	47,803	48,705	
289	100-521100-220	UTILITIES	65,993	62,664	58,470	80,160	29,006	80,160	64,000	65,280	66,586	67,918	69,276	3 yr ave = $63K; reset 2026; FDMH budget figures provided = $59,279.38 for 2026
290	100-521100-240	BUILDING MAINT. CONTRACTUAL	20,078	20,679	25,871	24,000	10,214	24,000	25,000	25,000	25,000	25,000	25,000	Incl. Office Cleaning
291	100-521100-245	MAINT-OFFICE MACHINE CONTRACTS	1,783	1,681	1,839	5,000	841	5,000	**2,000**	2,000	2,000	2,000	2,000	**Reset 2026 based on 3 yr average**
292	100-521100-249	MISCELLANEOUS-CONTRACTUAL	4,361	7,613	13,609	2,500	7,194	2,500	12,500	12,875	13,261	13,659	14,069	Adjusted per conversation w/DV 8/28/25
293	100-521100-310	OFFICE SUPPLIES	1,535	3,218	1,543	1,750	953	1,750	1,700	1,800	1,800	1,850	1,850	
294	100-521100-315	POSTAGE	213	265	411	500	102	500	500	500	500	500	500	
295	100-521100-320	FEES & DUES	615	340	490	300	520	300	300	300	300	300	300	
296	100-521100-325	SUBSCRIPTIONS	0	96	0	200	0	200	100	100	100	100	100	
297	100-521100-335	TRAINING	8,338	9,262	728	9,000	5,089	9,000	9,000	9,000	9,000	9,000	9,000	Training plans?? Yes, Jarvis FBI training oppty in 2026
298	100-521100-340	OPERATING SUPPLIES	3,305	2,636	1,143	750	166	750	2,000	2,000	2,000	2,000	2,000	**Reset 2026 based on 3 yr average**
299	100-521100-345	CLOTHING ALLOWANCE	3,074	9,558	2,885	2,500	1,706	2,500	5,000	5,000	5,000	5,000	5,000	**Reset 2026 based on 3 yr average**
300	100-521100-350	MAINTENANCE	404	675	1,582	750	1,496	750	750	750	750	750	750	
301	100-521100-380	PUBLIC RELATIONS EXPENDITURES	1,715	849	721	1,250	30	1,250	1,250	1,250	1,250	1,250	1,250	
302	100-521100-390	MISCELLANEOUS EXPENDITURES	2,374	1,453	4,942	2,100	4,979	2,100	2,100	2,100	2,100	2,100	2,100	*2026 Mental Health Wellness Checks budgeted to PATROL
303	100-521100-395	TECHNOLOGY EXPENSE	24,587	55,239	34,141	24,702	22,359	24,702	25,444	26,207	26,993	27,803	28,637	3 year average = $38,000 Keep as is; last year was unusual. DV 8/28/25
304	100-521100-810	EQUIPMENT	196	4,687	1,375	0	900	0	0	0	0	0	0	moved to capital
305		**TOTAL POLICE ADMINISTRATION**	**824,929**	**865,073**	**939,454**	**943,419**	**473,184**	**943,419**	**979,802**	**999,868**	**1,020,297**	**1,041,248**	**1,062,631**	
306														
307		**POLICE PATROL**												
308	100-521200-111	REGULAR WAGES	749,379	810,900	890,082	970,554	482,128	970,554	**1,047,033**	1,078,444	1,110,797	1,144,121	1,178,445	**Tied to 2026 Wages tab (which is not complete for this section)**
309	100-521200-112	REGULAR WAGES - PART TIME	0	4,719	4,368	0	0	0	0	0	0	0	0	Eliminating PT Patrol Program in 2025
310	100-521200-122	OVERTIME	75,761	71,545	90,953	55,167	28,821	55,167	**75,000**	77,250	79,568	81,955	84,414	**Reset 2026 based on 3 yr average**
311	100-521200-131	HEALTH	151,848	134,661	170,466	177,841	98,702	177,841	198,293	204,242	210,369	216,680	223,180	1/2 SRO offset in rev
312	100-521200-132	DENTAL	3,281	5,184	6,685	6,500	3,542	6,500	6,500	6,695	6,896	7,103	7,316	1/2 SRO offset in rev
313	100-521200-133	LIFE	785	727	869	788	479	788	812	836	861	887	914	1/2 SRO offset in rev
314	100-521200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	1/2 SRO offset in rev
315	100-521200-135	RETIREMENT	100,840	112,022	137,422	153,961	74,272	153,961	166,061	171,621	177,364	183,298	189,429	1/2 SRO offset in rev
316	100-521200-136	FICA	62,664	64,422	70,764	78,468	36,247	78,468	85,836	88,411	91,063	93,795	96,609	1/2 SRO offset in rev
317	100-521200-249	MISCELLANEOUS-CONTRACTUAL	0	388	152	2,000	901	2,000	500	500	500	500	500	
318	100-521200-345	CLOTHING ALLOWANCE	11,537	7,531	14,186	7,500	3,629	7,500	10,000	10,000	10,000	10,000	10,000	Current $625/yr/14 officers + initial issues
319	100-521200-370	GASOLINE & OIL	26,372	24,706	27,634	21,218	12,863	21,218	**26,000**	26,780	27,583	28,410	29,262	**Reset 2026 based on 3 yr average**
320	100-521200-375	VEHICLE MAINTENANCE	12,445	9,760	24,459	10,000	5,928	10,000	**15,000**	15,000	15,000	15,000	15,000	**Reset 2026 based on 3 yr average**
321	100-521200-390	MISCELLANEOUS EXPENDITURES	4,461	1,152	1,253	7,400	2,071	7,400	5,000	5,000	5,000	5,000	5,000	Mental Health Wellness Checks
322	100-521200-810	EQUIPMENT	12,454	14,483	13,977	8,500	13,146	8,500	12,500	12,500	12,500	12,500	12,500	4 radios annual replacement schedule
323		**TOTAL POLICE PATROL**	**1,211,827**	**1,262,200**	**1,453,269**	**1,499,897**	**762,728**	**1,499,897**	**1,648,535**	**1,697,279**	**1,747,501**	**1,799,249**	**1,852,569**	
324														
325		**CRIME INVESTIGATION**												
326	100-521300-340	OPERATING SUPPLIES	193	1,148	432	1,000	0	1,000	750	750	750	750	750	
327	100-521300-349	DRUG INVESTIGATION EXPENSE	53	69	0	139	260	139	100	100	100	100	100	0.2047
328	100-521300-390	MISCELLANEOUS EXPENDITURES	415	37	225	200	0	200	200	200	200	200	200	
329		**TOTAL CRIME INVESTIGATION**	**661**	**1,254**	**657**	**1,339**	**260**	**1,339**	**1,050**	**1,050**	**1,050**	**1,050**	**1,050**	
330														
331		**POLICE TRAINING**												
332	100-521500-111	REGULAR WAGES	394	0	0	0	0	0	0	0	0	0	0	
333	100-521500-112	REGULAR WAGES - PART TIME	0	0	0	0	0	0	0	0	0	0	0	
334	100-521500-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
335	100-521500-131	HEALTH	0	8,797	3,746	0	0	0	0	0	0	0	0	

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
336	100-521500-132	DENTAL	0	0	0	0	0	0	0	0	0	0	0	
337	100-521500-133	LIFE	0	54	22	0	0	0	0	0	0	0	0	
338	100-521500-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
339	100-521500-135	RETIREMENT	0	4,268	1,774	0	0	0	0	0	0	0	0	
340	100-521500-136	FICA	0	2,299	854	0	0	0	0	0	0	0	0	
341	100-521500-330	MILEAGE REIMBURSEMENT	405	328	237	1,000	0	1,000	500	500	500	500	500	
342	100-521500-335	TRAINING	5,133	13,835	3,067	10,000	5,149	10,000	10,000	10,000	10,000	10,000	10,000	
343	100-521500-340	OPERATING SUPPLIES	1,093	3,946	115	2,060	115	2,060	**1,700**	1,751	1,804	1,858	1,914	**Reset 2026 based on 3 yr average**
344	100-521500-390	MISCELLANEOUS EXPENDITURES	0	360	22	400	0	400	200	200	200	200	200	
345		**TOTAL POLICE TRAINING**	**7,024**	**33,886**	**9,837**	**13,460**	**5,264**	**13,460**	**12,400**	**12,451**	**12,504**	**12,558**	**12,614**	
346														
347		**CROSSING GUARDS**												
348	100-521600-111	REGULAR WAGES	5,811	5,460	8,035	6,500	4,851	6,500	6,500	6,500	6,500	6,500	6,500	Tied to Wages tab
349	100-521600-136	FICA	445	418	612	497	354	497	497	497	497	497	497	
350	100-521600-390	MISCELLANEOUS EXPENDITURES	0	0	52	0	0	0	0	0	0	0	0	
351		**TOTAL CROSSING GUARDS**	**6,255**	**5,878**	**8,698**	**6,997**	**5,205**	**6,997**	**6,997**	**6,997**	**6,997**	**6,997**	**6,997**	
352														
353		**FIRE PROTECTION**												
354	100-522000-290	FIRE DISTRICT CHARGES	**557,300**	**568,586**	**769,594**	**792,572**	**445,672**	**786,586**	**807,447**	**839,745**	**873,335**	**908,268**	**944,599**	**Supplemental Cty/Muni Aid--MHAJFD 2026 Budget ((approved 9/24/25)) (+ fire ins dues)**
355						*22,978*			*14,875*					*Change from prior year*
356		**INSPECTION**				*2.99%*			*1.88%*					
357	100-524000-249	MISCELLANEOUS-CONTRACTUAL	72,002	71,218	68,249	44,000	36,426	44,000	44,000	44,000	44,000	44,000	44,000	Formerly GEC; in 2025 changed to 3C INSPECT
358	100-524000-250	WEIGHTS & MEASURES PROGRAM EXP	2,400	1,200	2,250	2,400	2,250	2,400	2,400	2,400	2,400	2,400	2,400	
359	100-524000-328	PRINTING & PUBLICATIONS	0	0	160	0	0	0	0	0	0	0	0	
360	100-524000-810	INSPECTION EQUIPMENT	0	0	0	0	0	0	0	**1,500**	0	0	0	**why/ what?**
361		**TOTAL INSPECTION**	**74,402**	**72,418**	**70,659**	**46,400**	**38,676**	**46,400**	**46,400**	**47,900**	**46,400**	**46,400**	**46,400**	
362														
363														
364														
365		**EMERGENCY WARNING SYSTEM**												
366	100-525000-290	SIREN MAINTENANCE	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	
367														
368		**EMERGENCY COMMUNICATION SYSTEM**												
369	100-526000-290	DANECOM EXPENDITURES	**11,971**	**16,865**	**21,728**	**19,877**	**0**	**19,877**	**19,878**	**19,879**	**20,873**	**21,917**	**23,013**	Included DaneCom provided budget figures from email 7/29/24 DV
370														
371		**TOTAL PUBLIC SAFETY**	**2,694,369**	**2,826,159**	**3,273,894**	**3,324,961**	**1,730,989**	**3,318,975**	**3,523,508**	**3,626,169**	**3,729,957**	**3,838,688**	**3,950,873**	
372														
373	**PUBLIC SERVICES**													
374		**HIGHWAY & STREET ADMINISTRATION**												
375	100-531000-111	REGULAR WAGES	72,305	77,497	74,620	81,000	41,928	81,000	88,706	90,480	92,290	94,135	96,018	
376	100-531000-122	OVERTIME	954	462	1,275	500	1,214	500	500	500	500	500	500	
377	100-531000-131	HEALTH	14,675	14,765	15,803	15,423	9,221	15,423	17,197	17,713	18,244	18,792	19,355	
378	100-531000-132	DENTAL	709	1,094	1,083	900	581	900	900	900	900	900	900	
379	100-531000-133	LIFE	220	344	423	199	232	199	205	205	205	205	205	
380	100-531000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
381	100-531000-135	RETIREMENT	4,805	5,370	5,392	5,664	3,075	5,664	6,423	6,587	6,755	6,927	7,104	
382	100-531000-136	FICA	5,484	5,923	5,813	6,235	3,275	6,235	6,824	6,960	7,098	7,240	7,384	
383	100-531000-210	GENERAL VILLAGE ENGINEERING	9,500	13,955	19,513	5,000	768	5,000	5,000	5,000	5,000	5,000	5,000	
384	100-531000-249	OFFICE EXPENSES	2,238	1,789	1,260	1,500	1,989	1,500	1,500	1,500	1,500	1,500	1,500	
385	100-531000-335	TRAINING	3,853	3,648	3,283	5,500	4,083	5,500	**5,000**	5,000	5,000	5,000	5,000	Reset per JG discussion 8/28/25
386	100-531000-380	TECHNOLOGY EXPENSE	0	0	802	500	550	500	550	550	550	550	550	GIS ANNUAL FEE
387	100-531000-390	UNIFORM EXPENSE	4,440	6,468	5,168	5,250	760	5,250	5,250	5,250	5,250	5,250	5,250	2024 begin Clothing Allowance plan in lieu of Aramark $700 uniform + $50 boots per person
388		**TOTAL HIGHWAY & STREET ADMIN**	**119,183**	**131,314**	**134,434**	**127,671**	**67,675**	**127,671**	**138,055**	**140,645**	**143,292**	**145,998**	**148,766**	
389														
390		**VILLAGE GARAGE**												
391	100-532300-111	REGULAR WAGES	10,205	15,831	13,853	17,000	6,479	17,000	15,767	15,767	15,767	15,767	15,767	
392	100-532300-122	OVERTIME	416	0	441	0	0	0	0	0	0	0	0	
393	100-532300-131	HEALTH	3,909	4,480	4,475	7,600	2,022	7,600	8,474	8,728	8,990	9,260	9,538	
394	100-532300-132	DENTAL	63	266	255	400	126	400	275	283	291	300	309	
395	100-532300-133	LIFE	38	33	47	71	21	71	50	52	54	56	58	
396	100-532300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
397	100-532300-135	RETIREMENT	679	1,078	986	1,182	450	1,182	1,135	1,142	1,148	1,154	1,160	
398	100-532300-136	FICA	711	1,123	995	1,301	449	1,301	1,206	1,206	1,206	1,206	1,206	
399	100-532300-220	UTILITIES	9,064	9,106	5,867	11,876	4,884	11,876	**8,200**	8,364	8,531	8,702	8,876	**Reset 2026 based on 3 yr average**
400	100-532300-340	OPERATING SUPPLIES	16,567	14,225	12,822	16,320	4,096	16,320	**15,000**	15,300	15,606	15,918	16,236	2023 Nuts and bolts, spray paint, 250' of hyraulic hose, welding supplies, Kimball midwest 2024 Increase for Shop Rags here replacing Aramark discontinued
401	100-532300-810	EQUIPMENT	1,631	7,230	1,096	6,250	467	6,250	**5,000**	5,000	5,000	5,000	5,000	
402	100-532300-820	BUILDING REPAIRS	1,727	374	122	500	193	500	500	500	500	500	500	
403		**TOTAL VILLAGE GARAGE**	**45,010**	**53,746**	**40,961**	**62,499**	**19,187**	**62,499**	**55,607**	**56,342**	**57,093**	**57,863**	**58,650**	
404														
405		**STREET MACHINERY**												
406	100-532400-111	REGULAR WAGES	33,783	24,300	24,171	32,000	17,786	32,000	32,512	32,512	32,512	32,512	32,512	
407	100-532400-122	OVERTIME	0	181	203	0	0	0	0	0	0	0	0	
408	100-532400-131	HEALTH	10,743	6,323	8,005	8,269	5,716	8,269	9,220	9,497	9,782	10,075	10,377	
409	100-532400-132	DENTAL	434	440	438	420	296	420	420	433	446	459	473	
410	100-532400-133	LIFE	212	127	61	191	32	191	75	77	79	81	83	
411	100-532400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
412	100-532400-135	RETIREMENT	2,203	1,649	1,682	2,224	1,238	2,224	2,341	2,354	2,367	2,380	2,393	
413	100-532400-136	FICA	2,328	1,716	1,690	2,448	1,237	2,448	2,487	2,487	2,487	2,487	2,487	

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
414	100-532400-350	MAINTENANCE SUPPLIES	26,933	20,691	26,965	35,020	33,623	35,020	36,071	37,153	38,268	39,416	40,598	
415	100-532400-370	GASOLINE & OIL	43,643	34,865	36,594	40,000	12,377	40,000	40,000	41,200	42,436	43,709	45,020	
416	100-532400-373	TIRES	9,158	8,737	7,952	6,000	0	6,000	**8,000**	8,000	8,000	8,000	8,000	**Reset 2026 based on 3 yr average**
417	100-532400-810	EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	
418		**TOTAL STREET MACHINERY**	**129,438**	**99,030**	**107,761**	**126,572**	**72,304**	**126,572**	**131,126**	**133,713**	**136,377**	**139,119**	**141,943**	
419														
420		**HIGHWAY & STREET MAINTENANCE**												
421	100-533000-111	REGULAR WAGES	65,222	75,698	68,419	76,000	29,787	76,000	82,744	82,744	82,744	82,744	82,744	
422	100-533000-112	REGULAR WAGES-MOWING	11,481	9,174	13,708	13,640	7,794	13,640	14,000	14,000	14,000	14,000	14,000	
423	100-533000-122	OVERTIME	273	456	88	940	290	940	940	940	940	940	940	
424	100-533000-131	HEALTH	26,859	26,895	28,030	27,947	14,708	27,947	31,161	32,096	33,059	34,051	35,073	
425	100-533000-132	DENTAL	1,470	1,769	1,659	1,500	846	1,500	1,500	1,545	1,591	1,639	1,688	
426	100-533000-133	LIFE	298	312	323	259	143	259	267	275	283	291	300	
427	100-533000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
428	100-533000-135	RETIREMENT	5,143	5,442	5,936	6,230	2,661	6,230	1,076	1,082	1,088	1,094	1,100	
429	100-533000-136	FICA	5,484	6,237	5,928	6,857	2,713	6,857	7,401	7,401	7,401	7,401	7,401	
430	100-533000-230	TRAINING & OTHER CONTRACTUAL	7,285	5,208	8,505	8,000	3,375	8,000	9,000	9,225	9,456	9,692	9,934	Incl. Dependable Lawncare; 2026 will go out for new contract; estimated increase
431	100-533000-340	OPERATING SUPPLIES	5,426	5,291	6,024	8,500	2,177	8,500	8,000	8,000	8,000	8,000	8,000	Reset per JG discussion 8/28/25
432	100-533000-390	UNIFORM EXPENSE	50	0	0	0	0	0	0	0	0	0	0	
433		**TOTAL HIGHWAY & STREET MAINT**	**128,991**	**136,481**	**138,621**	**149,873**	**64,494**	**149,873**	**156,089**	**157,308**	**158,562**	**159,852**	**161,180**	
434														
435		**STREET CLEANING**												
436	100-533300-111	REGULAR WAGES	11,640	12,049	10,452	12,000	3,411	12,000	13,495	13,495	13,495	13,495	13,495	Used 5-year average
437	100-533300-122	OVERTIME	113	134	88	0	0	0	0	0	0	0	0	
438	100-533300-131	HEALTH	3,586	3,732	3,663	3,689	1,266	3,689	4,113	4,236	4,363	4,494	4,629	
439	100-533300-132	DENTAL	198	243	214	90	69	90	200	206	212	218	225	
440	100-533300-133	LIFE	60	51	33	65	5	65	50	52	54	56	58	
441	100-533300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
442	100-533300-135	RETIREMENT	764	820	727	834	237	834	972	977	982	988	993	
443	100-533300-136	FICA	803	843	722	918	236	918	1,032	1,032	1,032	1,032	1,032	
444	100-533300-340	OPERATING SUPPLIES	5,306	6,923	12,513	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000	2024: $16K replace chain in sweeper
445		**TOTAL STREET CLEANING**	**22,471**	**24,795**	**28,413**	**25,596**	**5,224**	**25,596**	**27,862**	**27,998**	**28,138**	**28,283**	**28,432**	
446														
447		**SNOW & ICE REMOVAL**												
448	100-533400-111	REGULAR WAGES	26,127	26,754	37,280	29,000	13,402	29,000	35,637	35,637	35,637	35,637	35,637	Used 5-year average
449	100-533400-122	OVERTIME	12,600	18,960	15,615	15,000	6,475	15,000	15,000	15,000	15,000	15,000	15,000	Used 5-year average
450	100-533400-131	HEALTH	11,312	8,194	12,555	20,973	3,723	20,973	23,385	24,087	24,810	25,554	26,321	
451	100-533400-132	DENTAL	308	555	723	1,150	219	1,150	750	773	796	820	845	
452	100-533400-133	LIFE	136	119	129	155	40	155	135	139	143	147	151	
453	100-533400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
454	100-533400-135	RETIREMENT	2,308	2,696	3,210	3,058	1,081	3,058	3,646	3,666	3,686	3,707	3,727	
455	100-533400-136	FICA	2,464	2,832	3,312	3,366	1,113	3,366	3,874	3,874	3,874	3,874	3,874	
456	100-533400-230	MISCELLANEOUS-CONTRACTUAL	10,565	40,416	29,798	30,000	13,013	30,000	30,000	30,000	30,000	30,000	30,000	Estimates for contracts are coming in at +28%; winter 2026 there will be a new contract; plan for 27 to change
457	100-533400-340	OPERATING SUPPLIES	44,293	50,244	46,604	70,000	46,212	70,000	**60,000**	60,000	60,000	60,000	60,000	
458		**TOTAL SNOW & ICE REMOVAL**	**110,113**	**150,771**	**149,226**	**172,702**	**85,276**	**172,702**	**172,427**	**173,176**	**173,946**	**174,739**	**175,555**	
459														
460		**TRAFFIC CONTROL**												
461	100-533500-111	REGULAR WAGES	3,440	3,451	9,211	3,500	959	3,500	6,364	6,364	6,364	6,364	6,364	
462	100-533500-122	OVERTIME	565	0	914	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	
463	100-533500-131	HEALTH	1,202	1,191	2,503	1,209	300	1,209	1,348	1,388	1,430	1,473	1,517	
464	100-533500-132	DENTAL	61	76	147	65	18	65	100	103	106	109	112	
465	100-533500-133	LIFE	10	13	38	8	5	8	20	21	22	23	24	
466	100-533500-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
467	100-533500-135	RETIREMENT	260	233	682	313	60	313	530	533	536	539	542	
468	100-533500-136	FICA	277	236	700	344	57	344	563	563	563	563	563	
469	100-533500-230	MISCELLANEOUS-CONTRACTUAL	0	0	0	0	0	0	1,600	0	0	0	0	CHANGE -adding $1600 TRAFFIC SIGNAL CONTRACTUAL
470	100-533500-340	OPERATING SUPPLIES	14,443	8,139	14,758	9,500	6,388	9,500	8,000	8,000	8,000	8,000	8,000	Reduced budgeted value to move traffic signal contact to above. Ds JG 8/28/25
471		**TOTAL TRAFFIC CONTROL**	**20,258**	**13,339**	**28,954**	**15,939**	**7,787**	**15,939**	**19,526**	**17,973**	**18,022**	**18,072**	**18,123**	
472														
473		**STREET LIGHTING**												
474	100-534200-220	CONTRACTUAL SERVICES	**128,135**	**118,123**	**121,154**	**124,848**	**64,795**	**124,848**	**127,345**	**129,892**	**132,490**	**135,140**	**137,843**	
475														
476		**SIDEWALKS**												
477	100-534300-111	REGULAR WAGES	251	6,275	3,612	2,000	0	2,000	4,007	4,007	4,007	4,007	4,007	
478	100-534300-122	OVERTIME	0	118	0	0	0	0	0	0	0	0	0	
479	100-534300-131	HEALTH	94	1,786	336	503	0	503	561	578	595	613	631	
480	100-534300-132	DENTAL	3	115	21	30	0	30	31	32	33	34	35	
481	100-534300-133	LIFE	0	15	5	0	0	0	0	0	0	0	0	
482	100-534300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
483	100-534300-135	RETIREMENT	16	435	249	139	0	139	289	290	292	293	295	
484	100-534300-136	FICA	17	448	271	153	0	153	307	307	307	307	307	
485	100-534300-249	MISCELLANEOUS-CONTRACTUAL	1,120	9,306	14,989	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000	
486		**TOTAL SIDEWALKS**	**1,502**	**18,497**	**19,483**	**17,825**	**0**	**17,825**	**20,194**	**20,213**	**20,233**	**20,253**	**20,274**	
487														
488		**STORMWATER MANAGEMENT**												
489	100-534400-111	REGULAR WAGES	7,679	9,178	6,550	9,500	2,171	9,500	9,252	9,252	9,252	9,252	9,252	Used 5-year average
490	100-534400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
491	100-534400-131	HEALTH	2,755	3,489	2,087	2,425	810	2,425	2,704	2,785	2,869	2,955	3,044	
492	100-534400-132	DENTAL	53	212	120	130	46	130	130	134	138	142	146	
493	100-534400-133	LIFE	21	25	23	40	7	40	**25**	26	27	28	29	**Reset 2026 based on 3 yr average**
494	100-534400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	

	A	C	D	E	F	G	H	I	J	K	L	M	N	O
1		**VILLAGE OF MOUNT HOREB**												
2		**2026 BUDGET WORKSHEET**												
3		**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4			**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
495	100-534400-135	RETIREMENT	499	600	452	660	151	660	666	670	674	677	681	
496	100-534400-136	FICA	523	628	458	727	146	727	708	708	708	708	708	
497	100-534400-210	ENGINEERING-CONTRACTUAL	0	403	2,088	2,000	12,594	14,000	2,000	2,000	2,000	2,000	2,000	adjusted 25 projection based on ytd spending overbudget already DS JG STORMWATER $10,657 invoice
498	100-534400-249	MISCELLANEOUS-CONTRACTUAL	2,200	2,420	4,335	2,500	0	2,500	2,700	2,781	2,864	2,950	3,039	New contract for 2026 per JG 8/28/25. increase 3% per year
499	100-534400-340	OPERATING SUPPLIES							**3,000**					**Per JG 8/28/25; moving budgeted value here from -390**
500	100-534400-390	MISCELLANEOUS EXPENDITURES	541	801	2,893	6,250	144	6,250	**0**	0	0	0	0	**Per JG 8/28/25; moving budgeted value to -390 from here**
501		**TOTAL STORMWATER MANAGEMENT**	**14,273**	**17,756**	**19,005**	**24,232**	**16,069**	**36,232**	**21,185**	**18,356**	**18,532**	**18,712**	**18,898**	
502														
503		**REFUSE/GARBAGE COLLECTION**												
504	100-536200-290	CONTRACTUAL SERVICES	**298,193**	**331,998**	**413,310**	**358,914**	**192,512**	**358,914**	**338,476**	**333,476**	**328,976**	**324,476**	**318,476**	Pelletteri - Contract renegotiated; saving $29K '25, $33K '26; $38K '27; $42.5K '28; $47K '29; $53K '30 and 3.5% annual rate inc. per orig contract on file (Base $358914=2025 budget)
505														
506		**RECYCLING, BRUSH & YARD WASTE**												
507	100-536350-111	REGULAR WAGES	35,060	45,912	64,412	45,000	19,886	45,000	57,465	57,465	57,465	57,465	57,465	
508	100-536350-122	OVERTIME	725	213	773	500	355	500	700	700	700	700	700	increased per JG 8/28/25
509	100-536350-131	HEALTH	11,716	14,640	20,811	18,348	7,396	18,348	20,458	21,072	21,704	22,355	23,026	
510	100-536350-132	DENTAL	679	923	1,185	975	393	975	975	1,004	1,034	1,065	1,097	
511	100-536350-133	LIFE	130	160	213	92	71	92	**150**	155	160	165	170	**Reset 2026 based on 3 yr average**
512	100-536350-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
513	100-536350-135	RETIREMENT	2,309	3,089	4,408	3,162	1,391	3,162	4,188	4,211	4,234	4,258	4,281	
514	100-536350-136	FICA	2,450	3,134	4,456	3,481	1,370	3,481	4,450	4,450	4,450	4,450	4,450	
515	100-536350-249	CONTRACTUAL SERVICES	152,771	158,375	220,928	197,702	94,481	197,702	202,645	207,711	212,904	218,227	223,683	Hauling/Grinding $15K, Pelliteri estimate arrived 9/27/23 $175,080=$183,808 not reflected in Draft 1; added $10,045 rate adj 10/1/24
516	100-536350-328	PRINTING & PUBLICATIONS	0	71	0	500	0	500	**150**	150	150	150	150	**Reset 2026 based on 3 yr average**
517	100-536350-390	MISCELLANEOUS EXPENDITURES	1,422	604	279	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	
518		**TOTAL BRUSH & YARD WASTE**	**207,261**	**227,120**	**317,465**	**270,760**	**125,344**	**270,760**	**292,181**	**297,918**	**303,801**	**309,835**	**316,022**	
519														
520		**PARKS**												
521	100-552000-111	WAGES	87,485	85,744	93,554	105,000	61,391	105,000	105,449	105,449	105,449	105,449	105,449	
522	100-552000-122	OVERTIME	2,211	2,496	1,449	2,000	905	2,000	2,000	2,000	2,000	2,000	2,000	
523	100-552000-131	HEALTH	20,109	16,232	17,729	18,162	12,366	18,162	20,251	20,859	21,485	22,130	22,794	
524	100-552000-132	DENTAL	822	1,061	1,063	1,000	731	1,000	1,000	1,030	1,061	1,093	1,126	
525	100-552000-133	LIFE	355	314	54	439	58	439	**250**	258	266	274	282	**Reset 2026 based on 3 yr average**
526	100-552000-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
527	100-552000-135	RETIREMENT	4,544	4,518	4,827	7,437	3,387	7,437	7,736	7,779	7,822	7,865	7,908	
528	100-552000-136	FICA	6,656	6,607	7,011	8,186	4,544	8,186	8,220	8,220	8,220	8,220	8,220	
529	100-552000-220	UTILITIES	35,567	35,032	31,383	36,414	15,727	36,414	36,414	37,142	37,885	38,643	39,416	
530	100-552000-240	REPAIRS & MAINT. CONTRACTUAL	3,674	3,782	3,477	3,960	1,582	3,960	3,960	3,960	3,960	3,960	3,960	
531	100-552000-249	OFFICE EXPENSES	0	0	0	0	0	0	0	0	0	0	0	
532	100-552000-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0	
533	100-552000-340	OPERATING SUPPLIES	22,310	19,050	20,873	26,523	10,812	26,523	27,319	28,138	28,982	29,851	30,747	janitorial, parks maint, coop hdwe, playground mulch, fertilizer, repairs
534	100-552000-360	MOWER & EQUIP. MAINTENANCE	4,453	3,651	2,519	4,000	735	4,000	4,000	4,120	4,244	4,371	4,502	
535	100-552000-370	GASOLINE & OIL	13,631	10,704	11,879	11,000	4,140	11,000	11,500	11,845	12,200	12,566	12,943	3% gas prices increase factored in
536	100-552000-375	VEHICLE MAINTENANCE	1,076	3,043	1,522	2,000	264	2,000	2,000	2,000	2,000	2,000	2,000	
537	100-552000-390	UNIFORM EXPENSE	31	0	0	0	0	0	0	0	0	0	0	
538	100-552000-810	EQUIPMENT	0	3,491	7,096	5,000	1,055	5,000	5,000	5,000	5,000	5,000	5,000	
539	100-552000-820	BUILDING REPAIRS	1,762	2,736	1,804	2,000	897	2,000	2,000	2,000	2,000	2,000	2,000	
540		**TOTAL PARKS**	**204,684**	**198,462**	**206,240**	**233,121**	**118,592**	**233,121**	**237,099**	**239,800**	**242,574**	**245,422**	**248,347**	
541														
542		**FORESTRY**												
543	100-561100-111	WAGES	51,476	58,648	56,740	61,000	23,656	61,000	65,955	65,955	65,955	65,955	65,955	
544	100-561100-122	OVERTIME	33	0	287	66	147	66	66	66	66	66	66	
545	100-561100-131	HEALTH	10,369	13,346	13,941	15,837	5,348	15,837	17,658	18,188	18,734	19,296	19,875	
546	100-561100-132	DENTAL	570	826	801	850	320	850	850	876	902	929	957	
547	100-561100-133	LIFE	119	172	57	69	24	69	**100**	103	106	109	112	**Reset 2026 based on 3 yr average**
548	100-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
549	100-561100-135	RETIREMENT	3,248	4,238	4,032	4,244	1,663	4,244	4,754	4,780	4,806	4,833	4,859	
550	100-561100-136	FICA	3,800	4,574	4,282	4,672	1,754	4,672	5,051	5,051	5,051	5,051	5,051	
551	100-561100-240	STUMP REMOVAL	3,200	4,000	2,875	5,000	2,270	5,000	5,000	5,000	5,000	5,000	5,000	
552	100-561100-335	TRAINING	0	0	0	0	0	0	0	0	0	0	0	
553	100-561100-340	OPERATING SUPPLIES	3,347	359	1,714	2,122	237	2,122	**1,800**	1,854	1,910	1,967	2,026	**Reset 2026 based on 3 yr average**
554	100-561100-390	REPLACEMENT TREES	8,070	3,665	6,385	6,000	4,030	6,000	6,000	6,000	6,000	6,000	6,000	
555	100-561100-810	EQUIPMENT	0	185	683	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	
556		**TOTAL FORESTRY**	**84,232**	**90,012**	**91,798**	**100,859**	**39,449**	**100,859**	**108,234**	**108,873**	**109,530**	**110,206**	**110,901**	
557														
558		**TOTAL PUBLIC SERVICES**	**1,513,743**	**1,611,445**	**1,816,823**	**1,811,411**	**878,710**	**1,823,411**	**1,845,404**	**1,855,682**	**1,871,566**	**1,887,970**	**1,903,410**	
559														
560	**CULTURE, RECREATION & EDUCATION**													
561		**COMMUNITY CENTER**												
562	100-551400-111	REGULAR WAGES-BLDG MAINT	740	1,620	2,721	1,500	1,494	1,500	2,008	2,008	2,008	2,008	2,008	
563	100-551400-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
564	100-551400-131	HEALTH	252	608	916	801	444	801	893	920	948	976	1,005	
565	100-551400-132	DENTAL	12	40	53	45	27	45	46	47	48	49	50	
566	100-551400-133	LIFE	3	7	9	8	5	8	8	8	8	8	8	
567	100-551400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
568	100-551400-135	RETIREMENT	48	112	188	104	104	104	145	145	146	147	148	
569	100-551400-136	FICA	51	110	188	115	101	115	154	154	154	154	154	
570	100-551400-220	UTILITIES	10,046	8,359	7,780	9,455	4,623	9,455	**8,700**	8,961	9,230	9,507	9,792	**Reset 2026 based on 3 yr average**
571	100-551400-240	REPAIRS & MAINT. CONTRACTUAL	8,446	21,321	10,813	13,000	4,293	13,000	13,000	13,000	13,000	13,000	13,000	
572	100-551400-350	MAINTENANCE SUPPLIES	766	722	1,181	2,900	388	2,900	1,000	1,000	1,000	1,000	1,000	Per JG 8/28/25

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			**VILLAGE OF MOUNT HOREB**												
2			**2026 BUDGET WORKSHEET**												
3			**GENERAL FUND**	**12/31/2022**	**12/31/2023**	**12/31/2024**	**2025**	**6/30/2025**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	
4				**Actual**	**Actual**	**Actual**	**BUDGET**	**ACTUAL**	**PROJECTION**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	**BUDGET**	
573	100-551400-820		BUILDING REPAIRS	28	248	155	1,000	23	1,000	**500**	500	500	500	500	**Reset 2026 based on 3 yr average**
574			**TOTAL COMMUNITY CENTER**	**20,392**	**33,145**	**24,003**	**28,928**	**11,503**	**28,928**	**26,454**	**26,743**	**27,042**	**27,349**	**27,665**	
575															
576			**YOUTH CENTER**												
577	100-551500-249		MISCELLANEOUS- CONTRACTUAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
578															
579			**RECREATION ADMINISTRATION**												
580	100-553000-111		REGULAR WAGES	110,725	119,258	125,585	134,568	66,860	134,568	142,249	145,094	147,996	150,956	153,975	budget tied to 2025 WAGES tab
581	100-553000-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
582	100-553000-131		HEALTH	23,916	23,533	22,558	25,823	7,739	25,823	28,793	29,657	30,547	31,463	32,407	
583	100-553000-132		DENTAL	952	1,430	1,219	1,400	305	1,400	1,400	1,442	1,485	1,530	1,576	
584	100-553000-133		LIFE	134	149	149	118	79	118	118	122	126	130	134	
585	100-553000-134		ICI	0	0	0	0	0	0	0	0	0	0	0	
586	100-553000-135		RETIREMENT	7,092	7,809	8,026	9,352	4,431	9,352	9,886	10,447	10,715	10,990	11,209	
587	100-553000-136		FICA	8,392	9,048	9,583	10,294	5,215	10,294	10,882	11,100	11,322	11,548	11,779	
588	100-553000-220		UTILITIES	8,479	7,414	7,253	8,160	4,143	8,160	**7,800**	7,956	8,115	8,277	8,443	**Reset 2026 based on 3 yr average**
589	100-553000-240		REPAIRS & MAINT. CONTRACTUAL	8,259	7,469	9,208	8,000	3,974	8,000	8,000	8,000	8,000	8,000	8,000	$500/mo cleaning
590	100-553000-250		ACTIVENET TRANSACTION FEES	3,254	2,905	2,815	4,000	1,111	4,000	**3,000**	3,000	3,000	3,000	3,000	**Reset 2026 based on 3 yr average**
591	100-553000-310		OFFICE SUPPLIES	2,991	3,142	1,877	4,000	1,006	4,000	**2,750**	2,750	2,750	2,750	2,750	**Reset 2026 based on 3 yr average**
592	100-553000-315		POSTAGE	85	73	7	0	0	0	0	0	0	0	0	Discontinue in 2025; absorb minimal costs into Office Supplies. JD
593	100-553000-320		FEES & DUES	486	651	576	900	660	900	900	900	900	900	900	Incl. WPRA Fees, $300; BRIVO door fees being added here; updated per JS conversation 8/26/25
594	100-553000-328		PRINTING & PUBLICATION	65	97	422	500	0	500	**300**	300	300	300	300	**Reset 2026 based on 3 yr average**
595	100-553000-329		RECREATION GUIDE EXPENSES	179	119	119	300	119	300	**200**	200	200	200	200	**Updated per JS conversation 8/26/25**
596	100-553000-335		TRAINING	1,251	1,372	518	1,300	906	1,300	1,300	1,300	1,300	1,300	1,300	
597	100-553000-340		OPERATING SUPPLIES	(101)	4	446	300	96	300	300	300	300	300	300	
598	100-553000-370		VEHICLE MAINT, GAS & OIL	342	290	389	500	124	500	500	515	530	546	562	
599	100-553000-390		MISCELLANEOUS EXPENDITURES	92	170	443	250	204	250	250	250	250	250	250	
600	100-553000-810		EQUIPMENT	0	0	990	500	0	500	500	500	500	500	500	Office Adobe
601			**TOTAL RECREATION ADMIN**	**176,591**	**184,935**	**192,181**	**210,265**	**96,972**	**210,265**	**219,128**	**223,833**	**228,336**	**232,940**	**237,585**	
602															
603			**RECREATION PROGRAMS**												
604	100-553100-111		REGULAR WAGES	38,638	38,214	29,826	27,500	5,276	27,500	29,000	29,000	29,000	29,000	29,000	Updated per JS conversation 8/26/25
605	100-553100-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
606	100-553100-131		HEALTH	0	0	0	0	0	0	0	0	0	0	0	
607	100-553100-132		DENTAL	0	0	0	0	0	0	0	0	0	0	0	
608	100-553100-133		LIFE	0	0	0	0	0	0	0	0	0	0	0	
609	100-553100-134		ICI	0	0	0	0	0	0	0	0	0	0	0	
610	100-553100-135		RETIREMENT	0	0	0	0	0	0	0	0	0	0	0	
611	100-553100-136		FICA	2,956	2,923	2,250	2,104	404	2,104	2,219	2,219	2,219	2,219	2,219	
612	100-553100-249		MISCELLANEOUS-CONTRACTUAL	77,283	94,224	78,885	80,000	25,645	80,000	**83,000**	83,000	83,000	83,000	83,000	W-9 payees for program leaders/teachers/classes
613	100-553100-340		OPERATING SUPPLIES	21,774	21,085	21,545	21,000	7,231	21,000	21,630	22,279	22,947	23,635	24,344	
614	100-553100-341		WPRA TICKET EXPENSE	5,840	8,104	9,228	3,856	0	3,856	8,730	8,730	8,730	8,730	8,730	We keep approx. 3.6% of ticket sales; calculated expense value based on this. Tied to line 59
615	100-553100-390		STAFF EXPENDITURES	115	259	72	300	97	300	250	250	250	250	250	Updated per JS conversation 8/26/25
616			**TOTAL RECREATION PROGRAMS**	**146,606**	**164,809**	**141,806**	**134,760**	**38,652**	**134,760**	**144,829**	**145,478**	**146,146**	**146,834**	**147,543**	
617															
618			**MISCELLANEOUS**												
619	100-553400-390		MISCELLANEOUS EXPENDITURES-REC	**29**	**2,080**	**163**	**2,000**	**0**	**2,000**	**800**	**800**	**800**	**800**	**800**	**Reset 2026 based on 3 yr average**
620															
621			**TOTAL CULT, RECREATION & EDUC**	**343,618**	**384,969**	**358,153**	**375,953**	**147,127**	**375,953**	**391,211**	**396,853**	**402,323**	**407,923**	**413,592**	
622															
623	**CONSERVATION & DEVELOPMENT**														
624			**PLANNING**												
625	100-563000-290		CONTRACTUAL SERVICES	**22,996**	**5,544**	**34,332**	**220,000**	**29,460**	**220,000**	**10,000**	**10,000**	**5,000**	**5,000**	**5,000**	210,000 adj for ERP calc ds (Potential Parkland Project expenses) discontinue in 2026 per Nic
626															
627			**ECONOMIC DEVELOPMENT**												
628	100-567000-240		MISCELLANEOUS INITIATIVES	3,206	58,532	19,091	77,000	13,116	77,000	**2,000**	2,000	2,000	2,000	2,000	**moved Redevelopment Resources invoices to TID5+6**; $2K for SNR & HPC committees for signage,events,plaques (This an annual allowance)
629	100-567000-290		MT HOREB MEMBERSHIPS	5,400	5,400	32,723	5,400	6,601	5,400	**5,400**	5,400	5,400	5,400	5,400	**no reset--2024 coding errors (Redevelopment Resources s/b 100-567000-240 this account = Chamber dues $3K + Historical Society dues**
630	100-567000-810		EQUIPMENT	11,756	16,899	2,850	0	0	0	0	0	0	0	0	
631			**TOTAL ECONOMIC DEVELOPMENT**	**20,362**	**80,831**	**54,664**	**82,400**	**19,718**	**82,400**	**7,400**	**7,400**	**7,400**	**7,400**	**7,400**	
632															
633			**TOTAL CONSERVATION & DEVEL**	**43,359**	**86,375**	**88,996**	**302,400**	**49,178**	**302,400**	**17,400**	**17,400**	**12,400**	**12,400**	**12,400**	
634															
635			**OTHER FINANCING USES**												
636	100-592000-500		TRANSFER TO OTHER FUNDS (TAXES)	**2,525,604**	**2,528,033**	**2,636,211**	**2,634,016**	**1,951,564**	**2,634,016**	**3,971,593**	**4,146,111**	**3,915,209**	**3,697,432**	**3,507,748**	
637	100-592200-500		TRANSFER TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
638	100-592400-500		TRANSFER TO CAPITAL PROJECTS FUND	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
639															
640			**TOTAL GENERAL FUND EXPENDITURES**	**7,946,960**	**8,359,279**	**9,083,091**	**9,459,611**	**5,280,653**	**9,465,625**	**10,770,524**	**11,052,467**	**10,981,433**	**10,895,660**	**10,855,824**	
641				2.02%	5.19%	8.66%	4.15%	-41.86%	4.21%	13.79%	2.62%	-0.64%	-0.78%	-0.37%	
642			**NET REVENUES OVER (UNDER) EXPENDITURES**	(217,595)	(261,476)	(593,185)	(528,232)	283,481	(534,246)	(751,230)	(730,496)	(745,608)	(727,497)	(721,573)	
643															
644															
645	100-343000-000	3	**FUND BALANCE-BEG. OF YEAR**	2,552,412	2,334,817	2,073,294	1,531,312		1,531,312	997,066	245,836	(484,661)	(1,230,268)	(1,957,766)	Confirm prior period balances to Aud Fin Stmts
646															
647	100-343000-000	3	**FUND BALANCE-END OF YEAR**	2,334,817	2,073,294	1,531,312	1,003,080		997,066	245,836	(484,661)	(1,230,268)	(1,957,766)	(2,679,339)	Confirm prior period balances to Aud Fin Stmts

Village of Mount Horeb
Wheel Tax Discussion--Potential Revenue based on January 2025 Registrations in Mount Horeb

		Calculated Potential Revenue Rates						
Plate Type	**# Registered**	**$10 Tax Rate**	**$20 Tax Rate**	**$25 Tax Rate**	**$30 Tax Rate**	**$35 Tax Rate**	**$40 Tax Rate**	**$50 Tax Rate**
ACY	2	$ 20.00	$ 40.00	$ 50.00	$ 60.00	$ 70.00	$ 80.00	$ 100.00
AUT	5533	$ 55,330.00	$ 110,660.00	$ 138,325.00	$ 165,990.00	$ 193,655.00	$ 221,320.00	$ 276,650.00
LTK	1248	$ 12,480.00	$ 24,960.00	$ 31,200.00	$ 37,440.00	$ 43,680.00	$ 49,920.00	$ 62,400.00
Gross Revenue:	6783	$ 67,830.00	$ 135,660.00	$ 169,575.00	$ 203,490.00	$ 237,405.00	$ 271,320.00	$ 339,150.00
(-)DMV Admin Fee $0.17/Reg		$ (1,153.11)	$ (11,531.10)	$ (23,062.20)	$ (23,062.20)	$ (28,827.75)	$ (34,593.30)	$ (46,124.40)
Net Potential Wheel Tax Revenue		$ 66,676.89	$ 124,128.90	$ 146,512.80	$ 180,427.80	$ 208,577.25	$ 236,726.70	$ 293,025.60

In Dane County, Madison, Oregon, and Sun Prairie all charge wheel taxes. The county itself also charges a wheel tax, and Fitchburg is considering adding one. These wheel taxes, also known as vehicle registration fees, are in addition to the $85 state registration fee.

Here's a breakdown:

- **Madison:** $40 wheel tax.
- **Oregon:** $40 wheel tax.
- **Sun Prairie:** $30 wheel tax.
- **Dane County:** $28 wheel tax.
- **Fitchburg:** Considering a $40 wheel tax.

*Information found on Google.com, 5/27/2025. djs

Mount Horeb Debt Service

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

	Original Amt	Term (Yrs)	New Debt Start	End	Rate	2022	2023	2024	2025	2026	2027	2028	2029	2030	YE 2026 DEBT BALANCE
Sewer															
Clean water fund 2013 (Revenue)	1,617,944	20	2013	2033	2.625%	112,845	112,816	112,787	112,756	112,725	112,693	112,661	112,627	117,593	720,025
WWTP Upgrade 2017 (Revenue)	16,209,453	20	2017	2037	1.757%	994,173	994,056	993,947	993,816	993,693	993,568	993,440	993,310	993,178	9,931,721
Total Sewer						**1,107,018**	**1,106,872**	**1,106,734**	**1,106,572**	**1,106,418**	**1,106,261**	**1,106,101**	**1,105,937**	**1,110,771**	**10,651,746**
Water															
Well/Tower (Revenue)	1,765,000	10	2015	2026	2.240%	180,650	182,400	183,200	183,025	182,700					-
DNR SDWL (GO PromNote)	1,871,833	20	2025	2045	2.475%					73,461	75,280	77,143	79,052	81,009	1,798,372
Waterworks System (Revenue)	3,840,000	20	2023	2043	5.000%	-	-	188,298	211,700	209,200	233,200	306,450	303,335	233,200	3,740,000
Total Water						**180,650**	**182,400**	**371,498**	**394,725**	**465,361**	**308,480**	**383,593**	**382,387**	**314,209**	**5,538,372**
Electric															
Substation (Revenue)	5,004,000	20	2022	2042	4.350%	-	341,117	341,223	341,492	341,457	341,128	341,484	340,525	341,457	3,973,000
Total Electric						**-**	**341,117**	**341,223**	**341,492**	**341,457**	**341,128**	**341,484**	**340,525**	**341,457**	**3,973,000**
Total Utility						**1,287,668**	**1,630,389**	**1,819,455**	**1,842,789**	**1,913,236**	**1,755,869**	**1,831,178**	**1,828,849**	**1,766,437**	**20,163,118**
Village															
January 2013 - TID 4 (GO)	175,000	10	2013	2022	2.750%	22,321	-	-	-	-					-
Feb 2014 (5 YR Cap Proj) (GO)	2,875,000	10	2014	2024	2.150%	323,625	339,625	329,875	-	-					-
August 2014 TID 3 Refunding (GO)	3,035,000	13	2014	2027	2.360%	412,875	427,875	416,625	430,000	418,000	406,000				400,000
April 2015 (GO) - Stomwater project	500,000	10	2015	2025	2.230%	-	-	-	-	-					-
Norsk Golf Bowl Purchase 2016 (GO)(Referenda)	2,268,257	20	2016	2036	3.500%	-	-	-	-	-					-
Nov 2017 - TID 3 Refunding (GO)	3,055,000	10	2017	2027	1.920%	420,275	429,375	422,288	437,600	424,600	423,300				415,000
Jul 2018 PS Building (GO)(Referenda)	5,995,000	20	2018	2038	3.100%	357,100	351,300	374,900	539,400	608,700	738,300	567,900	579,900	590,700	4,125,000
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	138,651	2,138,218
Jul 2018 TID 5 (GO)	475,000	20	2018	2038	3.180%	37,200	36,400	35,600	34,800	34,000	33,200	37,300	36,300	35,300	340,000
Jul 2018 TID 5 Duluth (GO)	3,765,000	20	2018	2038	3.930%	267,318	267,218	271,818	276,018	279,618	287,499	284,955	292,425	294,825	2,870,000
2019 $2MM Borrowing - Streets / VO & Rec Reno (GO)	2,000,000	10	2019	2029	3.800%	351,300	369,300	297,900	209,300	207,200	204,900	212,200	209,100		590,000
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	164,900	795,000
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					-
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					-
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	155,833	1,245,000
May 2023 - Promissory (GO) - Streets/Misc.	2,250,000	10	2023	2033	5.000%	-	-	61,648	356,250	304,750	304,000	302,750	301,000	303,625	1,790,000
Dec 2024 - State Trust Fund (GO) Loan-Lukken Property	5,000,000	10	2024	2034	5.250%					719,763	719,763	719,763	719,763	719,693	4,604,586
May 2025 - GO Promissory Notes-Streets/Capital Proj	5,285,000	15	2025	2040	5.000%	-	-	-	-	571,405	728,200	654,450	412,575	425,700	5,060,000
2027 $1.5M Borrowing - Streets / Other	1,500,000					-	-	-	-	-	-	175,000	175,000	175,000	-
Total Village						**2,875,306**	**2,857,353**	**2,845,285**	**2,935,809**	**4,168,216**	**4,324,438**	**3,428,604**	**3,204,997**	**3,004,227**	**24,372,804**
To General Debt Service Fund						1,510,641	1,488,507	1,492,010	1,549,255	1,587,235	1,649,240	1,656,763	1,670,470	1,471,067	10,343,372
To TID Debt Service Fund						1,212,149	1,216,330	1,200,759	1,234,038	1,210,758	1,149,999	322,255	328,725	330,125	4,025,000
Total Revenue Debt Service - All Departments						1,287,668	1,630,389	1,819,455	1,842,789	1,839,775	1,680,589	1,754,035	1,749,797	1,685,428	18,364,746
Total GO Debt Service - All Departments						2,875,306	2,857,353	2,845,285	2,935,809	4,241,677	4,399,718	3,505,747	3,284,049	3,085,236	26,171,176
															44,535,922
															44,535,922
Total Revenue Debt						19,489,281	22,146,881	20,947,691	19,670,414	18,364,746	17,115,379	15,830,999	14,517,285	13,166,909	18,364,746
Total GO Debt						21,663,282	21,660,766	24,418,250	29,227,567	26,171,176	22,675,358	20,133,174	17,717,105	15,410,146	26,171,176
Equalized Value (2022-2025=Actuals; 2026+ = Est. 1% increase/yr)						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	1,319,350,086	
Legal Debt (5% equalized value)						51,079,120	58,979,195	63,393,475	64,027,410	64,667,684	65,314,361	65,314,361	65,967,504	65,967,504	
% of Debt Limit (GO Debt/Equalized Value)						**42.41%**	**36.73%**	**38.52%**	**45.65%**	**40.47%**	**34.72%**	**30.83%**	**26.86%**	**23.36%**	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

Subject to change based on debt issuance decisions.

GENERAL DEBT SERVICE FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES												
300-418000-000	INTEREST ON TAXES	0	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	2,898	0	0	0	0	0	0	0	0	0	0
300-424100-000	SIDEWALK IMPROVEMENTS	529	0	9,837	0	0	0	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	319	0	0	0	0	0	0	0	0	0	0
300-491100-000	PROCEEDS FROM REFUNDING BONDS	0	0	0	0	0	0	0	0	0	0	0
300-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	1,599,999	1,601,120	1,700,000	1,701,771	1,260,857	1,701,771	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
300-492400-000	TRANSFER FROM CAPITAL PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
300-499000-000	PREMIUM FOR DEBT ISSUANCE	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,603,745**	**1,601,120**	**1,709,837**	**1,701,771**	**1,260,857**	**1,701,771**	**2,957,458**	**3,174,439**	**2,931,349**	**2,701,272**	**2,499,172**
EXPENDITURES												
300-581000-610	PRINCIPAL PAYMENTS	965,000	1,008,250	953,250	821,000	821,000	821,000	1,361,414	1,673,022	1,672,525	1,499,501	1,362,300
300-581000-611	PRINCIPAL PAYMENTS-PUBLIC SAFETY BLDG	145,000	145,000	175,000	350,000	350,000	350,000	435,000	585,000	435,000	465,000	495,000
300-581000-612	DEBT PAYMENT - MHAJFD DEBT	152,516	0	0	152,516	152,516	152,516	152,516	152,516	152,516	152,516	138,651
300-582000-620	INTEREST PAYMENTS	188,540	133,083	246,803	188,855	100,925	188,855	834,828	610,601	538,408	469,355	407,521
300-582000-621	INTEREST PAYMENTS-PUBLIC SAFETY BLDG	212,100	358,816	352,416	189,400	98,200	189,400	173,700	153,300	132,900	114,900	95,700
300-593000-990	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0
300-599000-000	DEBT SERVICE INTEREST & LOSS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**1,663,157**	**1,645,149**	**1,727,469**	**1,701,771**	**1,522,641**	**1,701,771**	**2,957,458**	**3,174,439**	**2,931,349**	**2,701,272**	**2,499,172**
NET REVENUES OVER (UNDER) EXPENDITURES		**(59,412)**	**(44,029)**	**(17,632)**	**0**	**(261,784)**	**0**	**0**	**0**	**0**	**0**	**0**
300-342200-000	**FUND BALANCE-BEG. OF YEAR**	142,216	82,804	**38,775**	21,143		21,143	21,143	21,143	21,143	21,143	21,143
300-342200-000	**FUND BALANCE-END OF YEAR**	82,804	**38,775**	**21,143**	21,143		21,143	21,143	21,143	21,143	21,143	21,143

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

TID DEBT SERVICE FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES												
350-491100-000	PROCEEDS FROM REFUNDING BONDS	0	0	0	0	0	0	0	0	0	0	0
350-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	52,160	54,342	54,427	55,620	41,209	55,620	54,540	0	0	0	0
350-492400-000	TRANSFER FROM TID FUNDS	1,212,148	1,216,330	1,200,758	1,178,417	1,136,489	1,178,417	1,210,758	1,149,970	322,255	328,725	330,125
350-499000-000	PREMIUM FOR DEBT ISSUANCE	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,264,308**	**1,270,672**	**1,255,185**	**1,234,037**	**1,177,698**	**1,234,037**	**1,265,298**	**1,149,970**	**322,255**	**328,725**	**330,125**
EXPENDITURES												
350-581000-610	PRINCIPAL PAYMENTS	911,723	946,750	961,750	1,024,000	1,024,000	1,024,000	1,034,000	1,010,000	205,000	220,000	230,000
350-582000-620	INTEREST PAYMENTS	300,424	269,580	240,043	210,037	112,489	210,037	176,758	139,999	117,255	108,725	100,125
350-593000-990	DEBT ISSUANCE COST	0	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	**1,212,148**	**1,216,330**	**1,201,793**	**1,234,037**	**1,136,489**	**1,234,037**	**1,210,758**	**1,149,999**	**322,255**	**328,725**	**330,125**
NET REVENUES OVER (UNDER) EXPENDITURES		**52,160**	**54,342**	**53,392**	**0**	**41,209**	**0**	**54,540**	**(29)**	**0**	**0**	**0**
350-342200-000	**FUND BALANCE-BEG. OF YEAR**	497,912	550,072	604,414	604,414		604,414	604,414	658,954	658,925	658,925	658,925
350-342200-000	**FUND BALANCE-END OF YEAR**	550,072	604,414	657,806	604,414		604,414	658,954	658,925	658,925	658,925	658,925

Village of Mount Horeb / Mount Horeb Utilities
2025-2030 Capital Improvement Plan

carried forward - incomplete in 2024 carried forward - incomplete in 2025 **BOLD = confirmed on 2026-2030 request lists from staff DJS**

	2025			2026			2027			2028			2029			2030		
	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	Expense	Other Revenue	Levy/Rate
VILLAGE																		
Administration																		
Municipal Building - Cable Broadcasting equip-Vizrt Tricaster	15,000		15,000	-		-	-		-	-		-	-		-	-		-
Municipal Building - Security Cameras	-		-	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-	-		-
Administration Total	**15,000**	**-**	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police																		
New Police Vehicle with equipment	82,000	8,000	74,000	83,000	28,027	54,973	90,000	8,000	82,000	83,000	8,000	75,000	83,000	10,000	73,000	84,000	10,000	74,000
AED lifecycle replacements (3/year)			-	-		-	-		-	6,000		6,000	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	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	11,986		11,986	11,986		11,986
Dictation Equipment			-			-			-			-			-			-
Body camera / Squad camera system			-	12,500		12,500			-			-			-			-
Police Building improvements			-			-			-			-			-			-
Police Total	**98,986**	**8,000**	**90,986**	**112,486**	**28,027**	**84,459**	**111,986**	**8,000**	**103,986**	**105,986**	**8,000**	**97,986**	**105,986**	**10,000**	**95,986**	**106,986**	**10,000**	**96,986**
Public Services																		
Street Projects	1,909,738	1,909,738	-	2,068,300	2,068,300	-	906,000	906,000	-	365,000	365,000	-	115,000	115,000	-			-
Crackfill and Seal Coat	100,000		100,000	100,000		100,000	125,000		125,000	150,000		150,000	200,000		200,000	200,000		200,000
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	-			-			-			-			-			-
33 Lighted Snowflakes for Main St Lightpoles			-	25,000		25,000			-			-			-			-
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/7600 Patrol Truck			-			-			-			-	260,000		260,000	260,000		260,000
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			-	400,000		400,000			-	-		-			-			-
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:																		
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			-			-			-			-			-
2025 H&H 82x16 Utility Trailer	6,000		6,000			-			-			-			-			-
Purchase Wide Area Mower 11' (2027)			-			-	60,000		60,000			-			-			-
Playground Equipment Replacement	200,000	50,000	150,000	74,000		74,000	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			-			-			-			-			-

	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	2030 Expense	2030 Other Revenue	2030 Levy/Rate
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	8,000		8,000	-		-	-		-	-		-	-		-
Pool Painting - wading/plunge pools			-	12,000		12,000	-		-	-		-	-		-	-		-
Aquatic Center Improvements	6,500		6,500			-	25,000		25,000	-		-	-		-	-		-
Aspahlt Maintenance			-			-	-		-	-		-	-		-	-		-
Liberty Park Power Washing & Staining all Wood			-	5,000		5,000	-		-	-		-	-		-	-		-
Waltz Park Sign Replacement			-	5,000		5,000	-		-	-		-	-		-	-		-
Waltz Park Shelter Roof (Asphalt Shingles)			-	15,000		15,000	-		-	-		-	-		-	-		-
EAB			-			-	-		-	-		-	-		-	-		-
Public Services Total	2,792,938	**2,050,738**	**742,200**	**2,772,300**	**2,071,300**	**701,000**	**1,726,000**	**906,000**	**820,000**	**850,000**	**365,000**	**485,000**	**575,000**	**115,000**	**460,000**	**460,000**	**-**	**460,000**
Recreation (included in Community Center above for Building improvements)																		
CivicRec Software-Link to VMH Website (Replace ActiveNet & Spotz)			-	10,000		10,000	8,000		8,000	8,000		8,000	8,000		8,000	8,000		8,000
Recreation Total	-	-	-	**10,000**	**-**	**10,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**
Library																		
Library Exterior projects	131,000		131,000	**2,000**		**2,000**	**1,000**		**1,000**	**2,000**		**2,000**	**1,000**		**1,000**	**35,000**		**35,000**
Library Interior projects	1,000		1,000	**1,000**		**1,000**	**16,000**		**16,000**	**1,000**		**1,000**	**26,400**		**26,400**	**10,000**		**10,000**
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**	**45,000**	**-**	**45,000**
Norsk Golf Club																		
Water and Sewer Connection			-			-			-			-			-			-
Driveway/Parking lot sealcoat			-			-			-			-			-			-
Norsk Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
VILLAGE TOTALS	**3,038,924**	**2,058,738**	**980,186**	**2,897,786**	**2,099,327**	**798,459**	**1,862,986**	**914,000**	**948,986**	**966,986**	**373,000**	**593,986**	**716,386**	**125,000**	**591,386**	**619,986**	**10,000**	**609,986**
UTILITIES																		
Electric																		
1995 Air Compresser 50% replace in 2026			-	**15,000**	**1,250**	**13,750**			-			-			-			-
2018 Case Skid Steer 75% (2029) (No Trade--Keeping Old one)			-			-			-			-	**75,000**	-	**75,000**			-
Skid Steer Mower Attachment (2029)			-			-			-			-	**20,000**	-	**20,000**			-
2015 Cat Back Hoe 60% (2029)			-			-			-			-	**66,000**	**15,000**	**51,000**			-
(2030) Replace #20 with 3/4 Ton Pickup, Crew Cab 100%			-			-			-			-			-	**70,000**	**10,000**	**60,000**
#23 2017 60' Bucket Truck (2028)	-		-			-			-	**320,000**	**70,000**	**250,000**			-			-
#24 2020 Chev 3500 Reel Truck (2030)			-			-			-			-			-	**90,000**	**19,000**	**71,000**
#24SADDLE for new Reel Truck (2030) researching costs																?		
#25 2020 Chev 3500 Dump 75% (2030)			-			-			-			-			-	**71,250**	**14,250**	**57,000**
#27 2025 40' Bucket Truck	204,000	50,000	154,000			-			-			-			-			-
Super Duty Flatbed Trailer for Trencher	26,500		26,500			-			-			-			-			-
2018 Mini Excavator 50% (Water) (2028)			-			-	-		-	**45,000**	**4,000**	**41,000**			-			-
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**			-
New Electric Substation and North Rd loop	1,250,000		1,250,000			-			-			-			-			-
12S Meter Replacement	20,000		20,000			-			-			-			-			-
Shed Addition 60%	60,000		60,000			-			-			-			-			-
Wally Road Voltage Regulators (2026)			-	**180,000**		**180,000**			-			-			-			-
3 phase loop for Egenesis (temporarily removed from planning per JS 2025)			-			-			-			-			-			-
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**	**305,000**	**1,250**	**303,750**	**118,500**	**-**	**118,500**	**492,000**	**74,000**	**418,000**	**296,500**	**15,000**	**281,500**	**231,250**	**43,250**	**188,000**
Water																		
2015 Cat Backhoe 40% (2029)	-		-			-			-			-	**44,000**	**10,000**	**34,000**			-
#20 2008 Chev 15 100%			-	-		-			-			-			-			-
#26 2022 GMC Truck			-			-			-			-			-			-
#25 2020 Chev 3500 Dump 25% (2030)			-			-			-			-			-	**23,750**	**4,750**	**19,000**
#28 2016 Chev 1500 100%			-	**63,000**	**-**	**63,000**			-			-			-			-
1995 Air Compresser 50% replace in 2026			-	**15,000**	**1,250**	**13,750**			-			-			-			-
2018 Case Skidsteer 25% (2029) (No Trade-Keeping Old one)			-			-			-			-	**25,000**	**7,500**	**17,500**			-
Hydraulic Valve Turner			**-**	**13,000**		**13,000**			**-**			**-**			**-**			**-**
Tower #3 Cleaning			-			-	**13,000**		**13,000**			-			-			-
Tower #6 Clearning			-			-	**38,000**		**38,000**			-			-			-
Water Tower #3 Painting			-			-			-			-			-			-

	2025			2026			2027			2028			2029			2030		
	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	Expense	Other Revenue	Levy/Rate
System Leak Detection	5,000		5,000	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**
Main Replacement (part of Street rehab project)			-	**1,050,800**		**1,050,800**	**1,788,000**		**1,788,000**			-	**50,000**		**50,000**			-
Hwy 92 Water Main							-		-						-			-
Well #3 Inspection (2028)			-			-			-	**150,000**		**150,000**			-			-
Well #4 Inspection (2029)			-			-			-			-	**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**	**110,000**		**110,000**
2018 Mini Excavator 50% (2028)			-			-	-		-	**45,000**	**4,000**	**41,000**			-			-
Well Scales & Fluoride Chemical Pumps Replacement 2026			-	**17,000**		**17,000**			-			-			-			-
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			-			-			-			-			-
Well #3 Reroof (2022)			-			-			-			-			-			-
Well #4 Reroof (2025)			-			-			-			-			-			-
Well #5 Reroof (2017)			-			-			-			-			-			-
Well #6 Reroof (2027)			-			-			-			-			-			-
Water Total	**2,833,000**	**-**	**2,833,000**	**1,273,800**	**1,250**	**1,272,550**	**2,104,000**	**-**	**2,104,000**	**310,000**	**4,000**	**306,000**	**384,000**	**17,500**	**366,500**	**138,750**	**4,750**	**134,000**
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)			-			-			-	**325,000**		**325,000**			-			-
Fall Protection Equipment (2026)			-	**10,000**		**10,000**			-			-			-			-
Second Street Pump Station Rehab (2026)			-	**100,000**		**100,000**			-			-			-			-
2008 Vactor 2100			-			-			-			-			-			-
2014 Crane Truck 1 ton Replacement (2025)	106,000	15,000	91,000			-			-			-			-			-
Lift Station Improvements	-		-			-	**25,000**		**25,000**			-			-			-
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 (2026)	-	-	-	**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			-			-			-	**5,000**		**5,000**			-			-
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 (2025)	430,000		430,000			-	-		-			-			-			-
Sewer Main & Manhole Lining/Rehab			-	**150,000**		**150,000**												
Wastewater Total	**907,475**	**110,000**	**797,475**	**305,000**	**5,000**	**300,000**	**125,000**	**-**	**125,000**	**330,000**	**-**	**330,000**	**-**	**-**	**-**	**-**	**-**	**-**
VILLAGE Total	**3,038,924**	**2,058,738**	**980,186**	**2,897,786**	**2,099,327**	**798,459**	**1,862,986**	**914,000**	**948,986**	**966,986**	**373,000**	**593,986**	**716,386**	**125,000**	**591,386**	**619,986**	**10,000**	**609,986**
UTILITIES																		
Electric	**1,662,000**	**50,000**	**1,612,000**	**305,000**	**1,250**	**303,750**	**118,500**	**-**	**118,500**	**492,000**	**74,000**	**418,000**	**296,500**	**15,000**	**281,500**	**231,250**	**43,250**	**188,000**
Water	**2,833,000**	**-**	**2,833,000**	**1,273,800**	**1,250**	**1,272,550**	**2,104,000**	**-**	**2,104,000**	**310,000**	**4,000**	**306,000**	**384,000**	**17,500**	**366,500**	**138,750**	**4,750**	**134,000**
Wastewater	**907,475**	**110,000**	**797,475**	**305,000**	**5,000**	**300,000**	**125,000**	**-**	**125,000**	**330,000**	**-**	**330,000**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total	**8,441,399**	**2,218,738**	**6,222,661**	**4,781,586**	**2,106,827**	**2,674,759**	**4,210,486**	**914,000**	**3,296,486**	**2,098,986**	**451,000**	**1,647,986**	**1,396,886**	**157,500**	**1,239,386**	**989,986**	**58,000**	**931,986**

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

CAPITAL PROJECTS FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
REVENUES													
400-434150-000	STATE EXPEND RESTRAINT PMT	109,855	0	0	0	0	0	0	0	0	0	0	WDOR est received 9/15/22 - Nic moved to General Fund
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	132,122	0	22,873	0	0	0	0	0	0	
400-468100-000	DEVELOPER RECAPTURE FEES	0	0	0	0	61,423	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**	31,438	44,776	18,916	13,000	28,887	13,000	**3,000**	0	0	0	0	**Tied to 2025-2029 Capital**
400-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0	
400-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	6,340	0	**50,000**	0	50,000	**28,027**	0	0	0	0	**Tied to 2025-2029 Capital**
400-489000-000	REFUND OF PRIOR YEARS EXPENSE	165,073	0	0	0	0	0	0	0	0	0	0	
400-491100-000	LONG TERM DEBT - BONDS	0	2,250,000	5,000,000	5,263,425	5,285,000	5,263,425	0	2,059,625	0	1,500,000	0	2025 borrowed for 2025/2026 projects and prior year short-borrowing corrections
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)	270,001	250,000	249,999	214,000	158,554	214,000	300,000	300,000	300,000	300,000	300,000	
400-492200-000	TRANSFER FROM SPEC REV FUNDS	140,229	125,747	217,759	234,773	0	0	0	0	0	0	0	ARPA Fund cleared in 2024
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0	(400-532300-810 thru 400-534400-825)
400-499000-000	PREMIUM FOR DEBT ISSUANCE	0	157,414	0	0	48,199	0		0	0	0	0	
	TOTAL REVENUES	**716,596**	**2,834,277**	**5,618,796**	**5,775,198**	**5,604,935**	**5,540,425**	**331,027**	**2,359,625**	**300,000**	**1,800,000**	**300,000**	
EXPENDITURES													
400-514000-810	GENERAL ADMINISTRATION EQUIP	5,800	0	9,185	0	0	0	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-516000-810	**MUNICIPAL BLDG. EQUIPMENT**	0	17,082	0	15,000	0	15,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-516000-820	MUNICIPAL BLDG. IMPROVEMENTS	0	0	15,545	0	0	0	0	0	0	0	0	
400-521000-810	**POLICE DEPARTMENT EQUIPMENT**	72,943	32,994	96,367	98,986	103,528	98,986	112,486	111,986	105,986	105,986	10,000	**Tied to 2025-2029 Capital**
400-521000-820	POLICE/REC BLDG. IMPROVEMENTS	0	52,585	0	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	12,268	89,000	59,846	89,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-532400-810	**STREET MACHINERY OUTLAY**	262,313	29,590	72,005	19,000	18,360	19,000	430,000	435,000	235,000	260,000	0	**Tied to 2025-2029 Capital**
400-533000-820	**STREET IMPROVEMENT OUTLAY**	1,810,159	1,685,310	1,191,015	2,009,738	392,635	2,009,738	2,193,300	1,106,000	515,000	315,000	0	**Tied to 2025-2029 Capital**
400-534300-820	**SIDEWALK IMPROVEMENTS**	0	18,800	0	0	0	0	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-534400-210	STORMWATER MANAGEMENT PLANNING	0	1,970	0	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	**Tied to 2025-2029 Capital**
400-534400-825	**STORMWATER BASIN OUTLAY**	0	0	0	50,000	96,984	50,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-536100-820	WATER & SEWER IMPROVEMENTS	0	0	6,000	0	0	0	0	0	0	0	0	
400-551100-810	LIBRARY EQUIPMENT	375	11,610	38,535	0	0	0	0	0	0	0	0	
400-551100-820	**LIBRARY IMPROVEMENTS**	0	0	21,926	132,000	104,760	132,000	3,000	17,000	3,000	27,400	0	**Tied to 2025-2029 Capital**
400-551400-810	COMMUNITY CENTER EQUIPMENT	0	0	5,520	0	0	0	0	0	0	0	0	
400-551400-820	**COMMUNITY CENTER IMPROVEMENTS**	31,155	17,241	189,356	60,000	52,724	60,000	38,000	0	0	0	0	**Tied to 2025-2029 Capital**
400-552000-810	**PARK EQUIPMENT**	6,467	71,444	50,146	307,000	204,681	307,000	74,000	160,000	100,000	0	0	**Tied to 2025-2029 Capital**
400-552000-820	**PARK IMPROVEMENTS**	0	442,880	10,060	251,700	198,367	251,700	25,000	0	0	0	0	**Tied to 2025-2029 Capital**
400-552000-825	LAND PURCHASE	0	0	5,000,000	0	0	0	0	0	0	0	0	
400-553100-810	RECREATION EQUIPMENT	0	0	0	0	0	0	10,000	8,000	8,000	8,000	8,000	**Tied to 2025-2029 Capital**
400-554200-810	SWIMMING POOL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	
400-554200-820	**SWIMMING POOL IMPROVEMENTS**	10,905	20,978	8,222	6,500	4,714	6,500	12,000	25,000	0	0	0	**Tied to 2025-2029 Capital**
400-561100-810	FORESTRY EQUIPMENT	0	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	0	73,438	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**2,200,116**	**2,475,922**	**6,726,150**	**3,038,924**	**1,236,599**	**3,038,924**	**2,897,786**	**1,862,986**	**966,986**	**716,386**	**18,000**	**Tied to 2025-2029 Capital (=row95)**
NET REVENUES OVER (UNDER) EXPENDITURES		**(1,483,520)**	**358,356**	**(1,107,354)**	**2,736,274**	**4,368,336**	**2,501,501**	**(2,566,759)**	**496,639**	**(666,986)**	**1,083,614**	**282,000**	
400-342100-000	**FUND BALANCE-BEG. OF YEAR**	438,221	(1,045,299)	**(686,944)**	(1,794,298)		(1,794,298)	707,203	(1,859,556)	(1,362,917)	(2,029,903)	(946,289)	
400-342100-000	**FUND BALANCE-END OF YEAR**	(1,045,299)	**(686,944)**	**(1,794,298)**	941,976		707,203	(1,859,556)	(1,362,917)	(2,029,903)	(946,289)	(664,289)	

VILLAGE OF MOUNT HOREB							**doubling JuneYTD**						
2026 BUDGET WORKSHEET													
		1.5%	1.5%	1.1%	3.5%		3.5%	1.0%	1.0%	1.0%	1.0%	1.0%	
LIBRARY FUND		**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	Looking for 3.5% to 4%
REVENUES													
240-437200-000	DANE COUNTY LIBRARY AID	203,597	203,967	225,955	245,789	245,789	245,789	258,841	258,841	258,841	258,841	258,841	$13,052
240-437210-000	OTHER COUNTY LIBRARY AID	30,427	33,087	30,543	29,704	29,714	29,704	33,949	33,949	33,949	33,949	33,949	30% of our budget is funded by Dane County
240-467100-000	FINES - OVERDUE MATERIALS	4	1	8	0	0	0	0	0	0	0	0	4% of our budget is funded by Other County Aid
240-467110-000	FINES - LOST/DAMAGED MATERIALS	2,056	2,285	2,399	2,000	1,032	2,000	2,000	2,000	2,000	2,000	2,000	
240-467190-000	MEETING ROOM FEES	135	460	166	150	125	150	150	150	150	150	150	
240-467200-000	COPY CHARGES (TAXABLE)	5,306	5,644	5,319	5,000	2,735	5,000	5,000	5,000	5,000	5,000	5,000	
240-469100-000	MISCELLANEOUS INCOME	1,666	3,350	2,936	2,600	544	2,600	2,600	1,200	1,200	1,200	1,200	
240-469200-000	OTHER REV - CHILDREN PROGRAMS	1,325	1,375	1,775	0	500	0	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	258	812	1,663	0	953	0	0	0	0	0	0	
240-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0	
240-485000-000	CONTRIBUTIONS-OTHER	2,418	1,940	9,529	1,000	1,441	1,000	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	** earmark any incoming contributions for collections
240-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	498,992	506,477	512,132	530,057	392,724	530,057	535,358	540,711	546,118	551,579	557,095	
240-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0	A 1% increase = $5,301. A 2% increase = an increase of $10,601. 3% = $15,901 3.5% = $18,552. 4% = $21,202. If we are going to continue to absorb 11% insurance increases each year, then we need more than 1% to 3% increases from the Village.
	TOTAL REVENUES	**746,185**	**759,398**	**792,424**	**816,300**	**675,558**	**816,300**	**838,898**	**842,851**	**848,258**	**853,719**	**859,235**	
EXPENDITURES													
	OPERATING EXPENDITURES												
240-551100-111	REGULAR WAGES	365,787	386,857	432,409	452,610	224,782	452,610	466,162	475,343	489,603	504,291	525,059	2.5% COLA increase for staff; 1 clerk retirement; hiring 1 new clerks in 2026
240-551100-112	REGULAR WAGES-BLDG MAINT	3,607	3,863	3,655	4,590	1,465	4,590	4,590	4,590	4,590	4,590	4,590	
240-551100-122	OVERTIME	0	0	8	750	0	750	750	750	750	750	750	
240-551100-131	HEALTH	50,664	61,308	67,560	62,643	35,556	71,113	74,531	96,963	142,445	218,095	218,095	Village budgeted 62,643 in 2025 and projections show it coming in between $70,028 and $72,028; 2026 includes an 11% increase / worked on these numbers with Andrea M.
240-551100-132	DENTAL	1,505	2,673	3,185	3,792	2,173	4,346	4,716	4,872	5,040	5,208	5,208	Andrea said these rates will not change for 2026.
240-551100-133	LIFE	297	364	425	385	359	718	746	740	762	785	0	Based on 3% escalator of 2025 actual
240-551100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
240-551100-135	RETIREMENT	18,533	20,950	23,018	24,165	12,006	24,165	24,242	24,446	25,079	25,831	25,705	Andrea recommends budgeting on a 7% rate for 2026
240-551100-136	FICA	28,661	30,198	33,224	37,938	17,455	37,938	35,392	36,454	37,547	38,674	42,077	FICA rate for 2026 is 7.65% per Denise.
240-551100-220	UTILITIES	34,590	34,021	31,350	35,097	17,248	35,097	36,150	13,524	37,235	13,930	38,352	3% increase over 2025
240-551100-240	REPAIRS & MAINT. CONTRACTUAL	30,893	35,610	38,103	37,794	16,879	37,794	38,928	13,784	39,512	13,991	40,105	3% increase over 2025
240-551100-245	OFFICE MACHINE CONTRACTS	2,499	2,322	2,117	2,100	831	2,100	2,400	2,544	2,697	2,858	3,030	NEW COPIERS?? TECH FUND
240-551100-290	MISCELLANEOUS CONTRACTUAL SERV	44,578	47,157	48,082	49,099	48,354	49,099	50,417	51,929	53,487	55,092	56,745	
240-551100-310	OFFICE SUPPLIES	9,999	9,988	10,820	10,100	5,243	10,100	10,100	10,100	10,200	10,200	10,200	
240-551100-315	POSTAGE	491	75	41	100	49	100	100	100	100	100	100	
240-551100-320	FEES & DUES	834	1,040	1,306	1,376	129	1,376	1,313	1,353	1,393	1,435	1,478	per actual costs
240-551100-328	PRINTING & PUBLICATIONS	2,687	2,687	2,852	2,800	919	2,800	2,800	2,856	2,913	2,971	3,030	
240-551100-335	TRAINING & MILEAGE	2,716	4,483	3,439	3,500	1,047	3,500	3,000	3,000	3,000	3,000	3,000	
240-551100-340	OPERATING SUPPLIES	4,486	1,613	2,483	2,000	1,360	2,000	2,060	1,348	2,122	1,388	2,186	3% increase
240-551100-390	MISCELLANEOUS EXPENDITURES	1,341	1,206	1,979	1,665	321	1,665	1,665	1,665	1,665	1,698	1,698	0% increase
240-551100-420	TEEN PROGRAMING	699	509	487	530	240	530	541	552	563	574	585	2% increase
240-551100-421	ENRICHMENT PROGRAMS	2,430	2,349	2,741	2,465	1,884	2,465	2,514	2,564	2,615	2,667	2,720	2% increase
240-551100-422	CHILDREN'S PROGRAMMING	1,671	2,280	2,729	1,865	863	1,865	1,902	1,940	1,979	2,019	2,059	2% increase
240-551100-423	SUMMER LIBRARY PROGRAM	3,076	3,112	3,715	2,355	2,727	2,355	2,402	2,450	2,499	2,549	2,600	2% increase
240-551100-424	REFERENCE MATERIALS	534	555	577	600	0	600	600	612	624	636	649	
240-551100-425	ADULT MATERIALS	29,676	30,448	38,919	30,450	12,271	30,450	30,450	30,755	31,063	31,374	31,688	
240-551100-426	BOOKS/PERIODICALS	5,869	5,259	4,221	4,211	3,678	4,211	4,211	4,295	4,381	4,469	4,558	
240-551100-427	AUDIO	2,862	2,254	6,219	4,250	1,752	4,250	2,300	2,300	2,250	2,250	2,250	
240-551100-428	VIDEO	8,200	6,807	12,035	8,357	3,597	8,357	8,000	8,000	6,995	6,995	6,995	
240-551100-429	CHILDRENS MATERIALS	8,272	8,096	8,399	8,700	3,263	8,700	8,700	8,282	8,365	8,449	8,533	
240-551100-430	TEEN MATERIALS	3,665	3,528	3,278	3,362	982	3,362	3,362	3,396	3,430	3,430	3,430	
240-551100-431	INTERMEDIATE MATERIALS	5,767	6,469	7,537	8,078	1,957	8,078	8,078	6,896	6,965	7,035	7,105	
240-551100-432	SOFTWARE/TECH.	358	1,066	3,041	3,402	1,867	3,402	3,297	3,426	3,460	3,460	3,460	
240-551100-433	DIGITAL MATERIALS	16,126	12,960	9,190	7,103	0	7,103	7,156	8,067	8,228	8,393	8,561	NEW ACCOUNT! HOOPLA ($7,000) / OVERDRIVE ($6,120)
240-551100-434	OTHER MATERIALS	0	0	0	1,100	606	1,100	1,100	1,100	1,100	1,100	1,100	
240-551100-511	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0	
240-551100-810	EQUIPMENT	65,150	7,064	7,395	7,282	0	7,282	8,015	7,500	7,725	7,725	7,725	
240-551100-820	BUILDING REPAIRS	0	0	55,078	0	0	0	**0**	0	0	0	0	
	TOTAL OPERATING EXPENDITURES	**758,521**	**739,171**	**871,616**	**826,614**	**421,865**	**835,971**	**852,691**	**838,495**	**952,383**	**998,013**	**######**	

VILLAGE OF MOUNT HOREB							**doubling JuneYTD**						
2026 BUDGET WORKSHEET													
		1.5%	1.5%	1.1%	3.5%		3.5%	1.0%	1.0%	1.0%	1.0%	1.0%	
LIBRARY FUND		**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	**2026 BUDGET**	Looking for 3.5% to 4%
	OTHER FINANCING USES												
240-551110-499	REFUND LOST MATERIALS	**781**	**465**	**701**	**500**	**156**	**500**	**500**	**500**	**500**	**500**	**500**	
	TOTAL EXPENDITURES	**759,303**	**739,636**	**872,316**	**827,114**	**422,022**	**836,471**	**853,191**	**838,995**	**952,883**	**998,513**	**######**	
NET REVENUES OVER (UNDER) EXPENDITURES		**(13,118)**	**19,763**	**(79,892)**	**(10,814)**	**253,536**	**(20,171)**	**(14,293)**	**3,856**	**(104,625)**	**(144,794)**	**(216,691)**	
240-342100-000	**FUND BALANCE-BEG. OF YEAR**	240,884	227,766	247,529	167,636		167,636	147,465	133,172	137,028	32,403	(112,391)	
240-342100-000	**FUND BALANCE-END OF YEAR**	227,766	247,529	167,636	156,822		147,465	133,172	137,028	32,403	(112,391)	(329,082)	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

LIBRARY SPECIAL PROJECTS FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES												
241-481100-000	INVESTMENT INTEREST	10,637	7,838	11,299	1,800	1,110	1,800	1,800	1,800	1,800	1,800	1,800
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	(41,904)	18,225	12,315	0	(1,601)	0	0	0	0	0	0
241-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	0	5,000	0	0	0	0	0	0	0	0
241-485100-000	GRANT-MH COMMUNITY FOUNDATION	5,000	5,000	5,000	5,000	7,166	5,000	5,000	5,000	5,000	5,000	5,000
241-485200-000	GRANTS-OTHER	300	500	4,900	0	1,000	0	0	0	0	0	0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	2,050	1,000	2,600	0	550	0	0	0	0	0	0
	TOTAL REVENUES	**(23,916)**	**32,563**	**41,113**	**6,800**	**8,226**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**	**6,800**
EXPENDITURES												
241-551110-399	ENDOWMENT FUND EXPENDITURES	9,715	7,059	5,288	0	0	0	0	0	0	0	0
241-551110-419	MH COMMUNITY FOUND. GRANT	5,000	5,000	5,000	5,000	7,166	7,166	5,000	5,000	5,000	5,000	5,000
241-551110-490	GRANT/CONTRIB EXP-OTHER	800	1,149	3,879	0	250	250	0	0	0	0	0
241-551110-550	ENDOWMENT INVESTMENT FEES	1,080	1,072	1,197	900	313	900	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	**16,595**	**14,280**	**15,365**	**5,900**	**7,729**	**8,316**	**5,900**	**5,900**	**5,900**	**5,900**	**5,900**
NET REVENUES OVER (UNDER) EXPENDITURES		**(40,512)**	**18,282**	**25,749**	**900**	**497**	**(1,516)**	**900**	**900**	**900**	**900**	**900**
241-342100-000	**FUND BALANCE-BEG. OF YEAR**	6,147	(56,229)	(56,229)	(52,344)		(52,344)	(53,860)	(52,960)	(52,060)	(51,160)	(50,260)
241-342100-000	**FUND BALANCE-END OF YEAR**	(56,229)	(59,810)	(52,344)	(51,444)		(53,860)	(52,960)	(52,060)	(51,160)	(50,260)	(49,360)

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
REVENUES													
230-469100-000	OUTREACH PROGRAM-MISC INCOME	208	976	(22,986)	0	62	0	0	0	0	0	0	
230-473600-000	COUNTY GRANTS - OUTREACH PROG.	55,331	58,752	77,473	81,638	41,298	81,638	78,985	78,985	78,985	78,985	78,985	SWDane budget rec'd via Zoom 8/20/25
230-473610-000	COUNTY GRANTS - NUTRITION PROG	33,273	36,425	48,801	42,523	21,852	42,523	35,983	35,983	35,983	35,983	35,983	SWDane budget rec'd via Zoom 8/20/25
230-473615-000	COUNTY GRANTS - MACM PROGRAM	274	952	1,586	9,416	486	9,416	9,416	9,416	9,416	9,416	9,416	SWDane budget rec'd via Zoom 8/20/25
230-473618-000	COUNTY GRANTS - CATERED MEALS	22,879	29,690	8,345	11,550	2,295	11,550	11,550	11,550	11,550	11,550	11,550	SWDane budget rec'd via Zoom 8/20/25
230-473620-000	MUNICIPALITY CONTRIBUTIONS	31,303	38,717	38,804	40,084	22,741	40,084	41,407	42,773	44,185	45,643	47,149	Per AH/LF Muni Contr worksheet on file thru 2026
230-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	39,453	47,343	48,953	50,568	37,466	50,568	52,237	53,961	55,742	57,581	59,481	Per AH/LF Muni Contr worksheet on file thru 2027
230-492200-000	TRANSFER FROM SPEC REV FUNDS	15,000	0	0	0	0	0	6,000	12,600	0	0	0	Adjust to keeping fund balance close to $0 in 230 and let it grow in 231. Ties to Fund 231
	TOTAL REVENUES	**197,722**	**212,854**	**200,976**	**235,779**	**126,200**	**235,779**	**235,578**	**245,268**	**235,860**	**239,158**	**242,564**	
EXPENDITURES													
NUTRITION													
230-546200-111	REGULAR WAGES	32,177	33,771	35,181	33,969	17,886	33,969	**35,837**	37,628	39,510	41,485	43,559	**Current Budget Linked to WAGES tab**
230-546200-122	OVERTIME	148	78	0	50	0	50	50	50	50	50	50	
230-546200-131	HEALTH	9,746	9,589	10,134	11,420	4,479	11,420	12,733	13,115	13,508	13,913	14,330	
230-546200-132	DENTAL	230	346	349	349	175	349	349	359	370	381	392	
230-546200-133	LIFE	196	162	131	145	68	145	145	149	153	158	163	
230-546200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
230-546200-135	RETIREMENT	2,105	2,314	2,435	2,364	1,242	2,364	2,494	2,713	2,864	3,024	3,192	
230-546200-136	FICA	2,039	2,211	2,314	2,599	1,402	2,599	2,742	2,879	3,022	3,174	3,332	
230-546200-210	CONTRACTUAL - CATRED MEALS	7,591	11,346	10,245	11,550	2,310	11,550	11,550	11,550	11,550	11,550	11,550	Ties to County Grants - Catered Meals
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	1,750	1,750	1,750	1,750	1,750	1,750	DHHS required audit for >$100,000 in support
230-546200-310	OFFICE SUPPLIES	0	64	0	300	80	300	150	150	150	150	150	Change per LF 8/27/25
230-546200-315	POSTAGE	0	529	584	530	0	530	100	103	106	109	112	Most of Lynns postage spending is coming from GRANTED funds-MHComm Fdn for the Newsletter
230-546200-330	MILEAGE REIMBURSEMENT	166	166	525	175	222	175	200	200	200	200	200	Change per LF 8/27/25
230-546200-335	TRAINING	0	184	3	100	9	100	100	100	100	100	100	
230-546200-340	OPERATING SUPPLIES	1,800	745	3,704	1,500	961	1,500	1,545	1,591	1,639	1,688	1,739	2025 Brivo Security svcs coded here 2025; move to OUTREACH 202(
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	202	269	276	318	101	318	250	258	266	274	282	Change per LF 8/27/25
230-546200-399	PROGRAM EXPENDITURES	363	299	486	1,000	376	1,000	800	800	800	800	800	Change per LF 8/27/25
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	**56,763**	**62,073**	**66,367**	**68,119**	**29,310**	**68,119**	**70,795**	**73,395**	**76,038**	**78,806**	**81,702**	
OUTREACH													
230-546300-111	REGULAR WAGES	85,850	88,232	95,295	97,905	49,196	97,905	**#####**	108,455	113,878	119,572	125,550	**Current Budget Linked to WAGES tab**
230-546300-122	OVERTIME	470	247	0	100	0	100	100	100	100	100	100	
230-546300-131	HEALTH	29,053	18,891	25,437	26,960	13,502	26,960	30,060	30,962	31,891	32,848	33,833	
230-546300-132	DENTAL	1,517	2,061	1,454	1,450	727	1,450	1,450	1,494	1,539	1,585	1,633	
230-546300-133	LIFE	482	324	49	145	25	145	145	149	153	158	163	
230-546300-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
230-546300-135	RETIREMENT	5,617	5,876	6,570	6,811	3,404	6,811	7,186	7,816	8,252	8,712	9,198	
230-546300-136	FICA	6,192	6,918	6,960	7,490	3,383	7,490	7,902	8,297	8,712	9,147	9,605	
230-546300-220	TELEPHONE	1,190	1,258	1,328	1,261	694	1,261	1,293	1,325	1,358	1,392	1,427	
230-546300-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	1,750	1,750	1,750	1,750	1,750	1,750	DHHS required audit for >$100,000 in support
230-546300-310	OFFICE SUPPLIES	148	109	89	212	15	212	150	155	160	165	170	Change per LF 8/27/25
230-546300-315	POSTAGE	480	264	0	500	0	500	500	515	530	546	562	Primary Postage use account eff. 2026
230-546300-330	MILEAGE REIMBURSEMENT	231	224	266	250	153	250	250	260	270	281	292	
230-546300-335	TRAINING	9	96	32	200	88	200	200	200	200	200	200	
230-546300-340	OPERATING SUPPLIES	4,658	5,277	5,824	5,250	4,016	5,250	5,513	5,789	6,078	6,382	6,701	
230-546300-399	PROGRAM EXPENDITURES	759	198	1,086	1,000	(441)	1,000	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	2,224	0	0	0	0	175	0	0	0	0	Add 2026 $175 Brivo Security Door monitoring-Outreach portion
	TOTAL OUTREACH	**140,256**	**135,799**	**147,991**	**154,884**	**76,560**	**154,884**	**164,564**	**171,867**	**179,471**	**187,438**	**195,784**	
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	678	0	0	0	0	0	0	0	0	0	0	
230-592200-500	TRANSFER TO SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0	Ties to Fund 231
	TOTAL OTHER FINANCING USES	**678**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	TOTAL EXPENDITURES	**197,697**	**197,872**	**214,359**	**223,003**	**105,870**	**223,003**	**235,359**	**245,262**	**255,509**	**266,244**	**277,486**	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

SW DANE (OUTREACH FUND)		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	NET REVENUES OVER (UNDER) EXPENDITURES	**24**	**14,982**	**(13,382)**	**12,776**	**20,330**	**12,776**	**219**	**6**	**(19,648)**	**(27,086)**	**(34,921)**	
230-342100-000	**FUND BALANCE-BEG. OF YEAR**	4,913	4,937	19,919	6,537	6,537	6,537	19,313	19,532	19,538	(110)	(27,196)	
230-342100-000	**FUND BALANCE-END OF YEAR**	4,937	19,919	6,537	19,313	26,866	19,313	19,532	19,538	(110)	(27,196)	(62,117)	Let fund balance grow in Fund 231

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

OUTREACH SPECIAL PROJECTS FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	REVENUES												
231-469900-000	FUNDRAISING REVENUE	20,220	20,060	23,920	7,500	5,542	7,500	7,500	7,500	7,500	7,500	7,500	Fundraising letters go out Nov/Brat & Bake Sale in Sept.
231-481100-000	INVESTMENT INTEREST	2,249	7,775	16,062	150	9,335	150	150	150	150	150	150	
231-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	16,805	11,064	18,798	10,000	3,434	10,000	10,000	10,000	10,000	10,000	10,000	2023, rec'd $6500 towards 2024 CM software purchase.
231-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0	Ties to Fund 230
	TOTAL REVENUES	**39,274**	**38,900**	**58,780**	**17,650**	**18,311**	**17,650**	**17,650**	**17,650**	**17,650**	**17,650**	**17,650**	
	EXPENDITURES												
231-546400-325	NEWSLETTER EXPENDITURES	1,176	1,512	1,088	1,500	803	1,500	1,500	1,500	1,500	1,500	1,500	
231-546400-341	RESIDENT ASSISTANCE, EQUIP, SCHOLARSHIPS EXP	0	0	0	0	0	11,000	11,000	11,000	11,000	11,000	11,000	New account 2025; approved by OUTREACH Board; budget $11k annually eff 2026
231-546400-390	FUNDRAISING EXPENDITURES	0	0	6,500	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	2024, spending $6500 to purchase CM software; donated funds rec'd 2023
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	0	0	0	0	0	6,000	12,600	0	0	0	Ties to Fund 230
	TOTAL EXPENDITURES	**16,176**	**1,512**	**7,588**	**3,500**	**803**	**14,500**	**20,500**	**27,100**	**14,500**	**14,500**	**14,500**	
	NET REVENUES OVER (UNDER) EXPENDITURES	**23,098**	**37,388**	**51,192**	**14,150**	**17,508**	**3,150**	**(2,850)**	**(9,450)**	**3,150**	**3,150**	**3,150**	
231-342100-000	**FUND BALANCE-BEG. OF YEAR**	167,916	191,014	228,402	279,594		279,594	282,744	282,744	273,294	276,444	279,594	
231-342100-000	**FUND BALANCE-END OF YEAR**	191,014	228,402	279,594	293,744		282,744	279,894	273,294	276,444	279,594	282,744	

VILLAGE OF MOUNT HOREB													
2026 BUDGET WORKSHEET													
SWIMMING POOL		**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**	**2030 BUDGET**	
REVENUES													
215-467340-000	SWIMMING POOL PASSES REVENUE (TAX)	38,408	36,299	39,526	38,110	19,269	38,110	38,872	39,649	40,442	41,251	42,076	Using 1.02% increase increments
215-467341-000	SWIMMING POOL ADMISSIONS REVENUE (TAX)	20,335	21,227	20,850	17,510	10,318	17,510	20,000	20,400	20,808	21,224	21,649	Using 1.02% increase increments; changed to 20K per JS 8/26/25
215-467345-000	CONCESSIONS REVENUE (TAX)	13,907	13,950	16,998	12,000	6,457	12,000	15,000	12,000	12,000	12,000	12,000	updated per JS conversation, 8/26/25
215-467346-000	SWIMMING POOL RENTAL REVENUE (TAX)	0	0	0		1,543	1,543	2,000	2,000	2,000	2,000	2,000	New account added 2025 updated per JS conversation, 8/26/25
215-467842-000	SWIM TEAM ADMIN REVENUE	0	4,000	0	4,400	0	4,400	4,400	4,400	4,400	4,400	4,400	3 yr contract, new in 2025
215-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	3,500	3,500	0	0	0	0	0	0	0	0	
215-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	30,000	29,999	30,700	42,000	31,118	42,000	42,000	42,000	42,000	42,000	42,000	0.00% increase
215-492200-000	TRANSFER FROM SPECIAL REV FUNDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**102,650**	**108,975**	**111,574**	**114,020**	**68,705**	**115,563**	**122,272**	**120,449**	**121,650**	**122,875**	**124,125**	
EXPENDITURES													
215-554200-111	REGULAR WAGES-POOL MAINT	22,826	22,053	28,178	22,307	10,258	22,307	28,877	28,877	28,877	28,877	28,877	Ties to PS WAGES budget
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	7,255	7,850	8,655	8,960	2,691	8,960	12,343	12,343	12,343	12,343	12,343	Ties to 2026 WAGES tab, line 106 (13% 3 yr ave)
215-554200-113	REGULAR WAGES-POOL STAFF	39,109	43,434	53,424	57,940	15,073	57,940	56,229	56,229	56,229	56,229	56,229	Ties to 2026 WAGES tab, line 106 (77% 3 yr ave)
215-554200-122	OVERTIME	2,588	2,415	2,399	2,250	1,251	2,250	2,250	2,250	2,250	2,250	2,250	only PS ees should charge OT to this budget-Ties to PS WAGES budget
215-554200-131	HEALTH	3,388	4,228	4,025	6,780	2,130	6,780	7,560	7,787	8,021	8,262	8,510	
215-554200-132	DENTAL	213	284	256	300	125	300	300	309	318	328	338	
215-554200-133	LIFE	48	67	48	32	32	32	32	33	34	35	36	
215-554200-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
215-554200-135	RETIREMENT	887	1,140	1,129	590	590	590	2,079	2,091	2,102	2,114	2,125	Ties to WAGES tab; formula
215-554200-136	FICA	5,421	5,707	6,972	6,996	2,188	6,996	7,627	7,627	7,627	7,627	7,627	formula
215-554200-220	UTILITIES	12,812	10,374	9,625	13,525	3,180	13,525	**11,000**	11,220	11,444	11,673	11,906	**3 yr ave = $10,937 reset 2026**
215-554200-240	MAINTENANCE-CONTRACTUAL	7,046	9,143	3,476	9,000	11,272	9,000	9,000	9,000	9,000	9,000	9,000	
215-554200-340	OPERATING SUPPLIES	17,387	15,550	17,042	16,480	13,497	16,480	19,000	19,570	20,157	20,762	21,385	contract for chemicals and pool permits went way up in 2025; also janitorial supplies
215-554200-341	SPECIAL EVENTS EXPENSES	1,300	964	1,292	1,500	705	1,500	1,500	1,500	1,500	1,500	1,500	
215-554200-342	CONCESSION EXPENSES	12,401	10,796	11,700	12,360	7,575	12,360	12,500	12,875	13,261	13,659	14,069	
215-554200-345	POOL/REC OPERATING SUPPLIES	1,901	1,964	2,778	2,800	1,947	2,800	2,800	2,800	2,800	2,800	2,800	
215-554200-390	STAFF EXPEND-LIFEGUARDS	1,531	4,075	3,428	2,000	3,666	2,000	2,000	2,000	2,000	2,000	2,000	
215-554200-391	STAFF EXPEND-ADMISS/CONCESS	235	273	279	300	191	300	300	300	300	300	300	
215-554200-810	EQUIPMENT	1,076	2,696	1,842	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	
215-554200-820	BUILDING & POOL REPAIRS	3,754	1,032	2,886	2,000	450	2,000	2,000	2,000	2,000	2,000	2,000	
215-592400-500	TRANSFER TO CAP PROJ FUND	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**141,177**	**144,045**	**159,434**	**167,120**	**76,819**	**167,120**	**178,397**	**179,811**	**181,263**	**182,759**	**184,295**	
NET REVENUES OVER (UNDER) EXPENDITURES		**(38,527)**	**(35,070)**	**(47,860)**	**(53,100)**	**(8,114)**	**(51,557)**	**(56,125)**	**(59,362)**	**(59,613)**	**(59,884)**	**(60,170)**	
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	32,887	(5,640)	(40,710)	(88,570)	(88,570)	(88,570)	(140,127)	(196,252)	(255,614)	(315,227)	(375,110)	
215-342100-000	**FUND BALANCE-END OF YEAR**	(5,640)	(40,710)	(88,570)	(141,670)	(96,684)	(140,127)	(196,252)	(255,614)	(315,227)	(375,110)	(435,280)	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

EMPLOYEE RETIREMENT INS FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
REVENUES													
250-481100-000	INVESTMENT INTEREST	3,113	9,157	20,291	3,000	12,869	21,869	3,000	3,000	3,000	3,000	3,000	
250-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	34,999	40,000	40,000	40,000	29,636	40,000	30,000	35,000	40,000	45,000	50,000	adjusted for 2026, down $10K 2026 and fwd
250-492600-000	TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**38,112**	**49,157**	**60,291**	**43,000**	**42,505**	**61,869**	**33,000**	**38,000**	**43,000**	**48,000**	**53,000**	
EXPENDITURES													
250-514500-131	HEALTH INSURANCE PAYMENTS	40,073	33,556	26,317	35,000	12,299	25,000	33,000	36,300	39,930	43,923	48,315	
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	(7,553)	21,522	(19,170)	7,500	(6,079)	7,500	4,500	4,950	5,445	5,990	6,588	adjusted for 2026; auditor entries continue to DECREASE this value, are we budgeting too high?
250-592600-500	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**32,520**	**55,078**	**7,147**	**42,500**	**6,219**	**32,500**	**37,500**	**41,250**	**45,375**	**49,913**	**54,904**	
NET REVENUES OVER (UNDER) EXPENDITURES		**5,592**	**(5,920)**	**53,144**	**500**	**36,286**	**29,369**	**(4,500)**	**(3,250)**	**(2,375)**	**(1,913)**	**(1,904)**	
250-342100-000	**FUND BALANCE-BEG. OF YEAR**	268,156	273,747	267,826	320,969		320,969	350,338	345,838	342,588	340,213	338,300	
250-342100-000	**FUND BALANCE-END OF YEAR**	273,747	267,826	320,969	321,468		350,338	345,838	342,588	340,213	338,300	336,396	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

REVOLVING LOAN FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
REVENUES													
280-432700-000	FEDERAL GRANT-DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	
280-435800-000	STATE GRANT-DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	
280-461100-000	OTHER GENERAL GOVERNMENT REV	60	0	0	0	0	0	0	0	0	0	0	
280-481000-000	INTEREST FEES RECEIVED	5,458	6,794	8,405	4,285	3,559	4,285	23,621	24,439	25,311	24,400	6,106	formula linked to below
280-481100-000	INVESTMENT INTEREST	1,192	3,077	8,537	800	5,116	800	800	800	800	800	800	
280-489000-000	REFUND OF PRIOR YEARS EXPENSE	0	0	0	0	0	0	0	0	0	0	0	
280-491200-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	
280-491300-000	PRINCIPAL PAYMENTS	14,847	21,634	22,150	122,789	11,322	122,789	32,353	32,676	76,499	25,440	6,159	formula linked to below
280-491350-000	PRINCIPAL PAYMENTS-USDA FUNDS	0	0	0	0	0	0	0	0	0	0	0	
280-492100-000	TRANSFER FROM GENERAL FUND (TAXES)	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**21,558**	**31,505**	**39,091**	**127,874**	**19,997**	**127,874**	**56,775**	**57,915**	**102,609**	**50,640**	**13,065**	
EXPENDITURES													
280-513000-210	GENERAL LEGAL FEES & EXPENSES	0	0	0	0	0	0	0	0	0	0	0	
280-567000-249	MISC-CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0	
280-567000-700	ECONOMIC DEVELOPMENT LOANS	75,000	0	2,437	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**75,000**	**0**	**2,437**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
NET REVENUES OVER (UNDER) EXPENDITURES		**(53,442)**	**31,505**	**36,654**	**127,874**	**19,997**	**127,874**	**56,775**	**57,915**	**102,609**	**50,640**	**13,065**	
280-342100-000	**FUND BALANCE-BEG. OF YEAR**	101,712	48,270	79,774	116,429		116,429	244,303	301,077	358,992	461,601	512,242	
280-342100-000	**FUND BALANCE-END OF YEAR**	48,270	79,774	116,429	244,303		244,303	301,077	358,992	461,601	512,242	525,307	

Contract Expires:			*Projections higher due to renegotiated contract*						Current Loans Applicable:	
2028	3,139.19	3,139.19	3,139.19	2,831.45	2,509.34	2,178.68			Into The Driftless LLC	Interest
2030 Extended 2025	1,145.39	10,412.28	10,412.28	20,789.73	21,929.67	23,132.10	24,400.47	6,105.69	Floss Please	Interest
2028	6,605.62	6,605.62	6,605.62	6,913.39	7,235.50	51,058.50			Into The Driftless LLC	Principal
2030 Extended 2025	116,183.82	20,971.54	20,971.54	25,440.00	25,440.00	25,440.00	25,440.00	6,159.32	Floss Please	Principal

VILLAGE OF MOUNT HOREB

2026 BUDGET WORKSHEET

Will need to update 2025 projected PC-202 ds07-2025 worksheet on *2025 LEVY & MIL RATE COMPARISON WKSHT*

	TID #3 FUND	12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	REVENUES												
450-411200-000	PROPERTY TAXES-TID INCREMENT	784,190	808,941	801,826	808,941	727,044	808,941	825,120	841,622	0	0	0	Update with 2025 estimated PC-202
450-434300-000	EXEMPT COMPUTER AID	3,463	3,463	3,463	3,463	0	3,463	3,463	3,463	0	0	0	WDOR est received 10/1/2024
450-434400-000	STATE PPT AID	11,163	11,163	11,163	39,792	39,792	39,792	39,792	39,792	0	0	0	WDOR est received 8/15/25ds; includes Act 12 PPT Aid Notification
450-468100-000	DEV RECAPTURE FEES	0	0	0	0	0	0	0	0	0	0	0	
450-468400-000	DEV GUARANTEES-COUNTY ID LLC	0	0	0	32,460	0	32,460	16,445	(521)	0	0	0	Missed budget entry in 2023, 2024-ds
450-468410-000	DEV GUARANTEES-SYMDON BROS	20,000	0	0	4,969	0	4,969	2,517	(80)	0	0	0	Missed budget entry in 2023, 2024-ds
450-481100-000	INVESTMENT INTEREST	827	3,651	3,774	1,000	3,643	1,000	1,000	1,000	0	0	0	
450-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**819,643**	**827,218**	**820,226**	**890,625**	**770,478**	**890,625**	**888,337**	**885,276**	**0**	**0**	**0**	
	EXPENDITURES												
450-513000-210	GENERAL LEGAL FEES & EXPENSE	174	1,590	0	2,000	0	2,000	2,000	2,000	0	0	0	
450-514100-111	ADMIN SALARIES & WAGES	2,500	0	2,500	2,500	0	2,500	2,500	2,500	0	0	0	Missed allocation entry in 2023-ds
450-514500-320	FEES & DUES	150	150	150	150	150	150	150	150	0	0	0	
450-515100-210	AUDIT & ACCOUNTING	1,100	1,897	1,243	1,200	1,450	1,200	1,200	1,200	0	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	
450-566000-820	WAYSIDE CSM LOT IMPROVEMENTS	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	833,150	857,250	838,913	867,600	839,300	867,600	842,600	829,300	0	0	0	TID3A principal+interest by year (DEBT SCHEDULE-VILLAGE) also tied to DEBT tab
450-593000-990	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**837,074**	**860,887**	**842,805**	**873,450**	**840,900**	**873,450**	**848,450**	**835,150**	**0**	**0**	**0**	
	NET REVENUES OVER (UNDER) EXPENDITURES	**(17,432)**	**(33,669)**	**(22,579)**	**17,175**	**(70,422)**	**17,175**	**39,887**	**50,126**	**0**	**0**	**0**	
450-342100-000	**FUND BALANCE-BEG. OF YEAR**	5,777	(11,655)	(11,655)	(34,234)		(34,234)	(17,059)	22,828	72,954	72,954	72,954	
450-342100-000	**FUND BALANCE-END OF YEAR**	(11,655)	(45,324)	(34,234)	(17,059)		(17,059)	22,828	72,954	72,954	72,954	72,954	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

TID #3 AMENDMENT#1 FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 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	52,160	55,463	54,428	55,620	55,080	55,620	54,540	0	0	0	0	TID3A principal+interest by year (DEBT SCHEDULE-VILLAGE) also tied to DEBT tab line 49
	TOTAL EXPENDITURES	**52,160**	**55,463**	**54,428**	**55,620**	**55,080**	**55,620**	**54,540**	**0**	**0**	**0**	**0**	
	NET REVENUES OVER (UNDER) EXPENDITURES	**(52,160)**	**(55,463)**	**(54,428)**	**(55,620)**	**(55,080)**	**(55,620)**	**(54,540)**	**0**	**0**	**0**	**0**	
452-342100-000	**FUND BALANCE-BEG. OF YEAR**	(687,115)	(739,275)	(794,737)	(849,165)		(849,165)	(904,785)	(959,325)	(959,325)	(959,325)	(959,325)	
452-342100-000	**FUND BALANCE-END OF YEAR**	(739,275)	(794,737)	(849,165)	(904,785)		(904,785)	(959,325)	(959,325)	(959,325)	(959,325)	(959,325)	
	rev over exp ytd (from balance sheet)	740440	792600	848062									
452-270100-000	DUE TO GENERAL FUND	239,732	239,732	239,732	239,732		239,732	239,732	239,732	239,732	239,732	239,732	
452-274350-000	DUE TO TID DEBT SERVICE FUND	552,867	608,330	662,758	718,378		718,378	772,918	772,918	772,918	772,918	772,918	

VILLAGE OF MOUNT HOREB

2026 BUDGET WORKSHEET

Will need to update 2025 projected PC-202 ds07-2025 worksheet on *2025 LEVY & MIL RATE COMPARISON WKSHT*

	TID #5 FUND	**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**	**2030 BUDGET**	
	REVENUES												
460-411200-000	PROPERTY TAXES-TID INCREMENT	687,938	753,479	767,665	753,477	574,700	753,477	761,012	761,012	768,622	776,308	784,071	Updated with actual $753,477 (was $687,937, up $65,540)=2025 budget note
460-434300-000	EXEMPT COMPUTER AID	0	0	0	0	0	0	0	0	0	0	0	
460-434400-000	STATE PPT AID	5,471	5,471	5,471	40,199	40,199	40,199	34,728	5,471	5,471	5,471	5,471	WDOR est received 8/15/25ds; includes Act 12 PPT Aid Notification
460-468400-000	FEES-DOWNTOWN IMPROVE APPL	50	100	0	0	0	0	0	0	0	0	0	
460-468500-000	GRANTS-ECONOMIC DEVELOPMENT	64,903	36,480	180,738	0	0	0	0	0	0	0	0	
460-481100-000	INVESTMENT INTEREST	334	37	33,492	1,000	30,460	1,000	1,000	1,000	1,000	1,000	1,000	
460-483000-000	PROPERTY & EQUIPMENT SALES	0	730,000	0	0	0	0	0	0	0	0	0	
460-491100-000	LONG TERM G.O. DEBT PROCEEDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**758,696**	**1,525,567**	**987,366**	**794,676**	**645,359**	**794,676**	**796,740**	**767,483**	**775,093**	**782,779**	**790,542**	
	EXPENDITURES												
460-513000-210	GENERAL LEGAL FEES & EXPENSE	0	0	6,722	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000	
460-514100-111	ADMIN SALARIES & WAGES	2,500	0	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500	Missed allocation entry in 2023-ds
460-514500-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0	
460-514500-320	FEES & DUES	150	150	150	200	150	200	200	200	200	200	200	
460-515100-210	AUDIT & ACCOUNTING	1,100	1,897	1,243	1,200	1,450	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	2,100	0	1,144	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	2,000	0	0	0	0	0	0	0	0	0	
460-535500-820	BICYCLE PATH IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
460-536100-820	SEWER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
460-537000-820	WATER SERVICE IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	
460-538000-820	ELECTRIC SERVICE UPGRADES	0	0	0	0	0	0	0	0	0	0	0	
460-551000-810	RESIDENTIAL IMPROVEMENTS	0	22,273	23,320	25,000	13,765	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	418	7,500	19,455	2,000	0	2,000	39,500	39,500	39,500	39,500	39,500	Adding Redevelopment Resources 50%, formerly GF expense, split wTID6
460-567000-290	ECONOMIC DEV INCENTIVES-FAÇADE	230,355	36,480	217,279	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
460-567000-291	ECONOMIC DEV INCENTIVES-REDEV	107,674	118,454	77,631	80,052	79,008	80,052	80,612	80,612	80,612	80,612	80,612	UPDATE: Hoff, Duluth, Grundahl 108 S 2nd St, Wyser, Botham
460-592300-500	TRANSFER TO DEBT SERVICE FUND	304,518	303,617	307,418	310,818	242,109	310,818	313,618	320,670	322,255	328,725	330,125	TID5 principal+interest by year (DEBT SCHEDULE-VILLAGE) also tied to DEBT tab
460-592400-500	TRANSFER TO OTHER TID FUNDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**648,815**	**492,370**	**656,860**	**432,770**	**346,482**	**432,770**	**473,630**	**480,682**	**482,267**	**488,737**	**490,137**	
	NET REVENUES OVER (UNDER) EXPENDITURES	**109,881**	**1,033,197**	**330,506**	**361,906**	**298,877**	**361,906**	**323,110**	**286,801**	**292,826**	**294,042**	**300,405**	
460-342100-000	**FUND BALANCE-BEG. OF YEAR**	(889,312)	(874,429)	(874,429)	(638,921)		(638,921)	(277,015)	46,096	332,897	625,723	919,765	
460-342100-000	**FUND BALANCE-END OF YEAR**	(874,429)	63,770	(638,921)	(677,424)		(277,015)	46,096	332,897	625,723	919,765	1,220,171	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

Estimated based on YTD actuals. DS

PARK DEVELOPMENT FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	REVENUES												
200-467250-000	PARK PARTICIPATION FEES	4,125	1,450	2,845	0	0	0	0	0	0	0	0	
200-467847-000	GRUNDAHL PARK ADVERTISING REV.	4,750	3,900	5,300	4,900	6,800	7,000	6,500	6,500	6,500	6,500	6,500	
200-468200-000	MEMORIAL TREES REVENUE (TAX)	0	0	0	0	0	0	0	0	0	0	0	
200-468400-000	DEVELOPER PARK LAND FEES	13,750	16,250	11,250	0	3,750	7,000	10,000	10,000	10,000	10,000	10,000	
200-468450-000	PARK IMPROVEMENT FEES	32,721	24,152	9,570	5,000	8,022	10,000	15,000	15,000	15,000	15,000	15,000	
200-481100-000	INVESTMENT INTEREST	3,444	10,604	20,744	1,500	10,178	12,000	7,500	7,500	7,500	7,500	7,500	
200-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	3,735	37,722	5,000	3,000	5,720	5,800	3,000	3,000	3,000	3,000	3,000	25-$5750 Pickleball Backboard donation
	TOTAL REVENUES	**62,525**	**94,078**	**54,709**	**14,400**	**34,470**	**41,800**	**42,000**	**42,000**	**42,000**	**42,000**	**42,000**	
	EXPENDITURES												
200-552000-210	ENGINEERING	6,895	18,360	0	0	19,422	19,422	0	0	0	0	0	MSA Planning-LUKKEN
200-552000-390	GRUNDAHL PARK SPECIAL EXPEND.	465	4,491	2,284	0	0	0	0	0	0	0	0	
200-552000-810	EQUIPMENT	16,459	49,225	62,960	10,000	29,737	35,000	60,000	60,000	60,000	60,000	60,000	26-Grundahl Park; new building (?)
200-552000-820	BUILDING REPAIRS	0	0	2,000	3,000	0	3,000	3,000	3,000	3,000	3,000	3,000	
200-592400-500	TRANSFER TO OTHER FUNDS	0	0	28,000	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**23,819**	**72,076**	**95,244**	**13,000**	**49,159**	**57,422**	**63,000**	**63,000**	**63,000**	**63,000**	**63,000**	
NET REVENUES OVER (UNDER) EXPENDITURES		**38,706**	**22,002**	**(40,536)**	**1,400**	**(14,689)**	**(15,622)**	**(21,000)**	**(21,000)**	**(21,000)**	**(21,000)**	**(21,000)**	
200-342100-000	**FUND BALANCE-BEG. OF YEAR**	258,662	297,368	319,370	278,835	278,835	278,835	263,213	242,213	221,213	221,213	200,213	
200-342100-000	**FUND BALANCE-END OF YEAR**	297,368	319,370	278,835	236,802	264,146	263,213	242,213	221,213	200,213	200,213	179,213	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

payroll reference = 2025 budget
Estimated based on YTD actuals. DS

TERRACE TREE FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
REVENUES													
201-468100-000	DEVELOPER FEES	0	0	0	2,500	0	2,500	2,500	2,500	2,500	2,500	2,500	Developer billed $12,000 in 2022
201-468200-000	STREET TREES REVENUE	1,552	485	850	0	0	0	1,000	1,000	1,000	1,000	1,000	
201-481100-000	INVESTMENT INTEREST	1,262	3,337	6,597	750	2,765	2,900	2,500	2,500	2,500	2,500	2,500	
201-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	1,000	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000	
	TOTAL REVENUES	**2,814**	**4,822**	**7,447**	**5,250**	**2,765**	**7,400**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**	
EXPENDITURES													
201-561100-111	REGULAR WAGES	460	3,874	4,849	2,392	311	2,392	3,630	3,630	3,630	3,630	3,630	
201-561100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
201-561100-131	HEALTH	15	28	1,121	783	17	783	1,250	1,287	1,326	1,366	1,407	
201-561100-132	DENTAL	0	2	66	40	1	40	41	42	43	44	45	
201-561100-133	LIFE	0	1	7	5	0	5	5	5	5	5	5	
201-561100-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
201-561100-135	RETIREMENT	4	8	335	359	22	359	537	263	264	266	267	Tied to yyyy WAGES tab
201-561100-136	FICA	5	9	355	183	24	183	278	278	278	278	278	Formula
201-561100-810	EQUIPMENT	0	1,966	0	0	0	0	0	0	0	0	0	
201-561100-820	TERRACE TREES OUTLAY	18,549	(953)	15,010	10,000	10,696	11,000	15,000	15,000	15,000	15,000	15,000	Increased per JG 8/28/25
201-592000-510	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**19,033**	**4,935**	**21,742**	**13,762**	**11,071**	**14,762**	**20,741**	**20,505**	**20,546**	**20,589**	**20,632**	
NET REVENUES OVER (UNDER) EXPENDITURES		**(16,220)**	**(113)**	**(14,295)**	**(8,512)**	**(8,306)**	**(7,362)**	**(12,741)**	**(12,505)**	**(12,546)**	**(12,589)**	**(12,632)**	
201-342100-000	**FUND BALANCE-BEG. OF YEAR**	119,902	103,682	103,682	89,388	89,388	89,388	82,026	69,285	56,780	56,780	44,234	
201-342100-000	**FUND BALANCE-END OF YEAR**	103,682	103,569	89,388	80,876	81,082	82,026	69,285	56,780	44,234	44,191	31,602	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

CABLE PROGRAMMING FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	REVENUES												
225-441250-000	FRANCHISE FEE (65%)	52,389	43,286	40,451	52,000	13,962	52,000	52,000	52,000	52,000	52,000	52,000	35% general fund/65% Cable Fund = Charter Franchise Fees and WIDOR Video Svc Provider Aid ($15460*65%)
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	25,000	0	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	**52,389**	**68,286**	**40,451**	**52,000**	**13,962**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**	**52,000**	
	EXPENDITURES												
225-516100-111	REGULAR WAGES	25,044	25,521	27,023	31,703	13,873	31,703	28,430	28,430	28,430	28,430	28,430	Ties to 2026 WAGES tab (less 15%)-historically under budget; adjusting per
225-516100-122	OVERTIME	0	0	0	0	0	0	0	0	0	0	0	
225-516100-131	HEALTH	2,041	2,124	2,377	2,540	1,292	2,540	2,650	2,650	2,650	2,650	2,650	DianeS.=Payment in Lieu of Health Insurance
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	1,375	1,460	1,548	1,603	802	1,603	1,751	1,761	1,771	1,781	1,790	Formula; based on Wage values
225-516100-136	FICA	2,072	2,115	2,249	2,425	1,160	2,425	2,175	2,175	2,175	2,175	2,175	Formula; based on Wage values
225-516100-210	CONTRACTUAL SERVICES-CATV	0	0	10,832	8,400	100	8,400	11,700	11,700	11,700	11,700	11,700	AVI Systems Support Annual $9300 2025-2026 + Cablecast subscription $2,400
225-516100-220	UTILITIES	0	0	0	0	0	0	0	0	0	0	0	
225-516100-310	OFFICE SUPPLIES	0	0	0	150	0	150	50	50	50	50	50	
225-516100-320	FEES & DUES	230	230	230	250	230	250	230	230	230	230	230	
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	50	50	50	50	50	
225-516100-390	MISCELLANEOUS EXPENDITURES	541	0	0	250	0	250	150	150	150	150	150	
225-516100-810	EQUIPMENT	10,104	125,595	2,773	3,500	0	3,500	3,500	3,500	3,500	3,500	3,500	
	TOTAL EXPENDITURES	**41,407**	**157,046**	**47,031**	**50,921**	**17,457**	**50,921**	**50,686**	**50,696**	**50,706**	**50,716**	**50,725**	
NET REVENUES OVER (UNDER) EXPENDITURES		**10,982**	**(88,760)**	**(6,580)**	**1,079**	**(3,496)**	**1,079**	**1,314**	**1,304**	**1,294**	**1,284**	**1,275**	
215-342100-000	**FUND BALANCE-BEG. OF YEAR**	115,535	126,517	37,758	31,178		31,178	32,257	33,571	34,875	36,169	37,453	
215-342100-000	**FUND BALANCE-END OF YEAR**	126,517	37,758	31,178	32,257		32,257	33,571	34,875	36,169	37,453	38,728	

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

TOURISM PROMOTION FUND		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	
	REVENUES												
260-412100-000	OVERNIGHT LODGING TAX	81,498	87,976	88,413	70,000	12,984	70,000	144,000	144,000	144,000	144,000	144,000	Increase to $80K per Nic 08/2025; then, adding rate increase* 9/17/25 ds
	TOTAL REVENUES	**81,498**	**87,976**	**88,413**	**70,000**	**12,984**	**70,000**	**144,000**	**144,000**	**144,000**	**144,000**	**144,000**	
	EXPENDITURES												
260-567000-290	MT HOREB CHAMBER OF COMMERCE	71,718	77,419	78,668	61,600	10,561	61,600	115,200	115,200	115,200	115,200	115,200	formula (Village = 80%*)
260-592000-500	TRANSFER TO OTHER FUNDS	2,194	2,507	3,879	8,400	0	8,400	28,800	17,280	17,280	17,280	17,280	formula (Chamber = 20%*)
	TOTAL EXPENDITURES	**73,913**	**79,926**	**82,547**	**70,000**	**10,561**	**70,000**	**144,000**	**132,480**	**132,480**	**132,480**	**132,480**	
NET REVENUES OVER (UNDER) EXPENDITURES		**7,585**	**8,050**	**5,866**	**0**	**2,423**	**0**	**0**	**11,520**	**11,520**	**11,520**	**11,520**	Net zero projection balance targeted
					88%		88%	80%	87%	87%	87%	87%	
260-342100-000	**FUND BALANCE-BEG. OF YEAR**	0	7,585	15,636	21,501		21,501	21,501	21,501	33,021	44,541	56,061	
260-342100-000	**FUND BALANCE-END OF YEAR**	7,585	15,636	21,501	21,501		21,501	21,501	33,021	44,541	56,061	67,581	

*On 9/16/2025 Tourism Committee voted to increase Overnight Lodging tax rate from 5% to 8%, and changing the Village/Chamber split from 88/12 to 80/20; effective 1/1/2026. DS

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

ELECTRIC DEPARTMENT		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 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	(14,923)	0	0	0	0	0	0	0	0
910-441900-000	INTEREST & DIVIDEND INCOME	52,220	291,343	274,333	7,141	82,937	7,141	7,212	7,284	7,357	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	88,663	239,630	116,412	100,000	10,395	100,000	100,000	100,000	100,000	100,000	100,000
910-442900-000	AMORTIZATION OF DEBT PREMIUM	0	0	0	0	0	0	0	0	0	0	0
910-444000-000	RESIDENTIAL SALES - VILLAGE	3,172,063	3,102,713	3,166,106	3,384,891	1,432,672	3,384,891	3,502,876	3,581,925	3,682,205	3,791,111	3,940,187
910-444100-000	RESIDENTIAL-RURAL	490,889	468,540	466,729	505,788	228,521	505,788	523,418	535,230	550,215	566,488	588,764
910-444200-000	COMMERCIAL GS - VILLAGE	747,357	769,417	811,235	903,269	383,654	903,269	947,961	969,833	997,061	1,026,589	1,067,173
910-444210-000	COMMERCIAL-RURAL	189,687	188,324	190,385	198,279	86,517	198,279	208,089	212,890	218,867	225,349	234,258
910-444220-000	SMALL POWER - VILLAGE	1,167,180	1,095,985	897,336	1,350,943	400,591	1,350,943	1,269,327	1,299,764	1,338,463	1,380,479	1,437,801
910-444230-000	SMALL POWER - RURAL	261,699	286,166	326,707	296,548	135,202	296,548	278,633	285,314	293,809	303,032	315,615
910-444300-000	LARGE POWER - VILLAGE	331,804	335,569	517,921	365,830	239,508	365,830	407,563	417,582	430,212	444,119	463,060
910-444310-000	LARGE POWER - RURAL	238,416	196,275	138,775	287,437	61,423	287,437	320,228	328,101	338,023	348,951	363,833
910-444320-000	INDUSTRIAL POWER - VILLAGE	0	0	0	41,669	0	41,669	42,856	43,670	44,677	45,731	47,198
910-444330-000	INDUSTRIAL POWER - RURAL	0	32,272	66,114	27,779	44,601	27,779	28,571	29,113	29,785	30,487	31,465
910-444400-000	PUBLIC STREET LIGHTING	110,598	112,994	118,383	131,697	58,059	131,697	118,034	118,429	118,931	119,500	120,267
910-444410-000	ATHLETIC FIELD LIGHTING REVENU	350	273	0	0	0	0	0	0	0	0	0
910-444420-000	YARD LIGHTING - VILLAGE	2,116	2,157	2,291	1,506	1,134	1,506	2,200	2,242	2,285	2,328	2,372
910-444430-000	YARD LIGHTING - RURAL	4,589	4,884	5,300	3,515	2,646	3,515	5,300	5,401	5,504	5,609	5,716
910-444700-000	SALES FOR RESALE	53,254	52,978	56,153	54,113	25,461	54,113	55,141	56,189	57,257	58,345	59,454
910-444800-000	COMMERCIAL GS SEWER - VILLAGE	26,238	26,956	29,585	22,714	12,080	22,714	27,500	28,023	28,555	29,098	29,651
910-444810-000	COMMERCIAL GS SEWER - RURAL	3,274	3,487	4,252	3,768	1,907	3,768	3,840	3,913	3,987	4,063	4,140
910-444820-000	SMALL POWER - WATER UTILITY	108,468	107,347	116,422	111,926	48,319	111,926	114,053	116,220	118,428	120,678	122,971
910-444830-000	SMALL POWER - SEWER UTILITY	99,867	97,349	102,803	107,989	50,740	107,989	110,041	112,132	114,263	116,434	118,646
910-445000-000	FORFEITED DISCOUNTS/PENALTIES	19,421	15,500	19,889	10,621	9,705	10,621	10,823	11,029	11,239	11,453	11,671
910-445100-000	MISC SERVICE REVENUE - RECONNE	2,960	3,000	2,680	2,000	880	2,000	2,500	2,500	2,500	2,500	2,000
910-445110-000	MISC SERVICE REVENUE - TEMP SE	2,850	2,025	1,575	1,500	900	1,500	2,000	2,000	2,000	2,000	1,500
910-445400-000	RENT FROM ELECTRIC PROPERTY	3,840	3,840	4,800	4,000	960	4,000	4,000	4,000	4000	4,000	4,000
910-445600-000	OTHER ELECTRIC REVENUE	42,366	28,941	20,948	35,000	13,351	35,000	35,000	35,000	35,350	35,704	36,061
910-490000-000	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**7,220,170**	**7,467,965**	**7,442,210**	**7,959,923**	**3,332,163**	**7,959,923**	**8,127,166**	**8,307,784**	**8,534,973**	**8,781,405**	**9,115,233**
EXPENDITURES												
910-540300-500	DEPRECIATION EXPENSE	411,315	446,003	517,110	411,515	185,500	411,515	411,515	415,631	419,787	423,985	428,225
910-540310-500	DEPRECIATION EXPENSE-CIAC	91,689	96,551	102,027	90,333	40,000	90,333	90,333	91,236	92,148	93,069	94,000
Category E111	**WAGES (SEE PLANT WAGES BELOW*)**	**552,387**	**575,405**	**605,404**	**723,075**	**355,199**	723,075	**666,874**	**673,543**	**680,278**	**687,081**	**693,952**
Category E122	**OVERTIME**	**12,500**	**19,726**	**17,486**	**15,000**	**7,917**	15,000	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
910-540800-136	TAXES - PAYROLL	48,127	50,117	54,944	56,463	28,899	56,463	52,163	52,674	53,189	53,709	54,235
910-540810-536	TAX - WI LICENSE FEE ASSMT	37,324	38,402	41,050	33,000	16,564	33,000	38,900	38,900	38,900	38,900	38,900
910-540820-536	TAX EQUIVALENT EXPENSE	187,428	195,776	225,497	213,908	81,500	213,908	225,497	230,007	234,607	239,299	244,085
910-540830-536	TAXES - PSC REMAINDER ASSMT	0	6,153	7,770	5,300	0	5,300	6,900	6,900	6,900	6,900	6,900
910-542600-300	INFLUENCING EXPENSE	1,483	0	0	0	1,676	0	0	0	0	0	0
910-542700-620	INTEREST EXPENSE	23,551	187,821	183,134	177,492	90,468	177,492	170,457	163,128	155,484	147,525	139,230
910-542810-520	AMORTIZATION - LOSS ON REFUNDING	0	0	0	0	0	0	0	0	0	0	0
910-542820-520	ELECTRIC BOND ISSUANCE COSTS	90,825	0	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	5,333,693	4,998,951	4,707,167	5,530,078	1,786,645	5,530,078	5,671,821	5,708,401	5,883,748	6,001,638	6,119,528
910-554600-200	SHARED SUBSTATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0
910-556200-300	LINE & STATION SUPPLIES	71,365	49,111	65,336	60,000	36,990	60,000	61,800	63,654	65,564	67,531	69,556
910-556500-300	OPERATION STREET LIGHTS - EXP	62	0	0	0	94	0	0	0	0	0	0
910-556600-300	METER EXPENSE	5,193	24,617	6,453	5,900	6,758	5,900	26,000	5,900	5,900	5,900	5,900
910-556700-300	CUSTOMER INSTALLATION EXPENSE	4,380	2,962	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000

VILLAGE OF MOUNT HOREB 2026 BUDGET WORKSHEET ELECTRIC DEPARTMENT		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
910-557100-300	MAINT OF STRUCTURES & EQUIPMEN	10,168	3,799	4,415	25,000	21,947	25,000	25,000	25,000	25,000	25,000	25,000
910-557200-300	MAINT OF LINES EXPENSE	11,614	32,935	744	18,727	836	18,727	18,727	19,102	19,484	19,874	20,271
910-557200-390	MAINT OF LINES - WO CREDITS	(62,861)	(102,072)	32	(45,000)	410	(45,000)	(45,000)	(40,000)	(35,000)	(30,000)	(30,000)
910-557280-300	MAINT OF LINES - RURAL	3,463	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
910-557300-300	MAINT OF TRANSFORMERS EXPENSE	0	170	4,760	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500
910-557400-300	MAINT OF STREET LIGHTS EXPENSE	7,078	9,055	0	8,000	0	8,000	8,000	8,000	8,000	8,000	8,000
910-557500-300	MAINT OF METERS	4,956	3,230	3,267	5,000	1,423	5,000	5,000	5,000	5,000	5,000	5,000
910-590400-300	UNCOLLECTIBLE ACCOUNTS	49	0	0	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
910-592100-300	OFFICE SUPPLIES & EXPENSE	19,772	20,883	31,213	20,000	19,503	20,000	24,000	24,480	24,970	25,469	25,978

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

WATER DEPARTMENT		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES												
920-421000-100	CAPITAL PAID IN BY MUNICIPALITY	0	0	0	0	0	0	0	0	0	0	0
920-441900-000	INTEREST & DIVIDEND INCOME	9,449	117,742	181,773	85,000	54,860	85,000	85,000	85,000	85,000	85,000	85,000
920-441910-000	INTEREST INCOME - LEASES	19,379	19,089	18,915	19,000	0	19,000	18,734	18,548	18,350	18,084	17,790
920-442100-000	CONTRIBUTION AID OF CONSTRUCTI	624,526	182,867	0	0	0	0	0	0	0	0	0
920-442900-000	AMORTIZATION OF DEBT PREMIUM	1,904	(82,396)	1,217	0	0	0	0	0	0	0	0
920-446020-000	BULK WATER SALES	5,395	3,603	2,710	3,500	1,286	3,500	3,500	3,500	3,500	3,500	3,500
920-446110-000	RESIDENTIAL WATER SALES	625,661	642,823	624,827	673,699	305,589	673,699	707,384	742,753	779,891	818,886	859,830
920-446120-000	COMMERCIAL WATER SALES	86,747	86,664	79,834	89,755	40,838	89,755	94,243	98,955	103,903	109,098	114,553
920-446140-000	PUBLIC AUTHORITIES SALES	19,905	23,047	21,715	24,683	10,019	24,683	25,917	27,213	28,573	30,002	31,502
920-446150-000	MULTI-FAMILY RESIDENTIAL SALES	30,185	37,547	38,537	40,213	18,726	40,213	42,224	44,335	46,552	48,880	51,324
920-446160-000	IRRIGATION WATER SALES	88,249	138,647	94,068	110,000	30,924	110,000	110,000	110,000	110,000	110,000	110,000
920-446200-000	PRIVATE FIRE PROTECTION SALES	16,208	16,447	16,872	16,000	8,817	16,000	18,000	19,000	20,000	21,000	22,000
920-446300-000	PUBLIC FIRE PROTECTION SALES	334,625	341,781	344,985	366,047	173,683	366,047	384,350	403,568	423,746	444,933	467,180
920-447000-000	FORFEITED DISCOUNTS	3,098	2,837	2,925	3,500	1,366	3,500	3,500	3,500	3,500	3,500	3,500
920-447200-000	WATER TOWER RENTAL FEE - VERIZ	13,901	2,911	5,085	24,000	14,000	24,000	5,266	5,452	5,650	5,916	6,210
920-447220-000	RENT FROM WATER PROPERTY	960	960	1,200	960	240	960	960	960	960	960	960
920-447400-000	MISC SERVICE REVENUES	2,310	1,740	1,170	2,000	750	2,000	2,000	2,000	2,000	2,000	2,000
920-447410-000	WATER IMPACT FEE	51,504	33,408	34,336	45,000	13,456	45,000	45,000	45,000	45,000	45,000	45,000
920-447420-000	OTHER WATER REVENUES	21,758	19,253	21,474	20,000	440	20,000	20,000	20,000	20,000	20,000	20,000
920-447421-000	LEAD LINE REPLACE-DNR GRANT	1,134,381	380,513	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**3,090,143**	**1,969,481**	**1,491,642**	**1,523,357**	**674,994**	**1,523,357**	**1,566,078**	**1,629,784**	**1,696,625**	**1,766,759**	**1,840,349**
EXPENDITURES												
920-540300-500	DEPRECIATION EXPENSE	230,612	266,421	286,691	203,825	111,000	203,825	203,825	209,940	216,238	222,725	229,407
920-540310-500	DEPRECIATION EXPENSE-CIAC	171,610	177,745	179,075	180,751	74,000	180,751	180,751	186,173	191,758	197,511	203,436
Category W111	**PAYROLL**	**186,203**	**199,644**	**191,408**	**221,227**	**105,718**	221,227	**222,116**	**224,338**	**226,581**	**228,846**	**231,135**
Category W122	**OVERTIME**	**13,110**	**16,145**	**14,392**	**10,500**	**6,897**	10,500	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
920-540800-136	TAXES - PAYROLL	11,286	9,979	9,995	17,727	8,870	17,727	18,139	18,309	18,481	18,654	18,829
920-540820-536	TAX EQUIVALENT EXPENSE	204,270	234,525	249,436	238,772	97,500	238,772	249,436	254,425	259,514	264,704	269,998
920-540830-536	TAXES - PSC REMAINDER ASSMT	1,212	1,365	1,646	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
920-542700-620	INTEREST - LONG TERM DEBT	20,650	69,729	174,694	169,725	86,800	169,725	161,900	83,200	146,450	138,335	129,825
920-562200-200	PUMPING EXP - POWER	109,748	108,614	117,796	96,598	50,227	96,598	115,000	116,150	117,312	118,485	119,670
920-562300-300	PUMPING EXP - SUPPLIES & EXP	11,974	50,976	11,388	8,492	2,795	8,492	8,492	8,577	8,663	8,750	8,838
920-563100-300	TREATMENT - CHEMICALS	26,409	30,565	25,145	35,000	10,686	35,000	20,000	20,100	20,201	20,302	20,404
920-563200-300	TREATMENT - SUPPLIES & EXP	8,020	22,948	5,973	2,030	2,351	2,030	8,000	8,020	8,040	8,060	8,080
920-564100-300	TRANS/DISTR EXP - SUPPLIES & E	4,323	18,516	4,250	20,000	5,872	20,000	10,000	10,000	10,000	10,000	10,000
920-565000-300	MAINTENANCE OF RESERVOIRS	1,868	5,268	0	20,000	0	20,000	10,000	10,000	10,000	10,000	10,000
920-565100-300	MAINTENANCE OF MAINS EXPENSE	54,947	50,756	55,595	45,046	25,634	45,046	60,000	61,200	62,424	63,672	64,945
920-565200-300	MAINTENANCE OF SERVICES EXPENS	6,637	10,626	9,263	10,000	201	10,000	10,000	10,000	10,000	10,000	10,000
920-565300-300	MAINTENANCE OF METERS EXPENSE	6,705	4,969	6,087	10,000	565	10,000	10,000	10,000	7,000	7,000	7,000
920-565390-300	MAINT OF METERS-WO CREDITS	(12,435)	(621)	(1,129)	(5,000)	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
920-565400-300	MAINTENANCE OF HYDRANTS EXPENS	1,573	2,097	5,126	4,000	0	4,000	4,000	4,000	4,000	4,000	4,000
920-590400-300	UNCOLLECTIBLE ACCOUNTS EXPENSE	66	0	67	250	0	250	250	250	250	250	250
920-592100-300	OFFICE SUPPLIES & EXPENSE	14,859	16,537	23,529	14,312	12,312	14,312	14,312	14,670	15,037	15,413	15,798
920-592300-200	OUTSIDE SERVICES EMPLOYED	38,625	58,012	90,599	90,000	29,512	90,000	90,000	92,250	94,556	96,920	99,343
920-592400-510	PROPERTY INSURANCE	9,322	10,572	11,292	9,893	4,960	9,893	11,000	11,220	11,444	11,673	11,906
920-592500-510	INJURIES & DAMAGES	6,274	7,759	8,821	7,000	3,648	7,000	7,000	7,140	7,283	7,429	7,578

VILLAGE OF MOUNT HOREB												
2026 BUDGET WORKSHEET												
WATER DEPARTMENT		**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**	**2030 BUDGET**
920-592600-112	EMPLOYEE INCENTIVES	0	(5,272)	(9,845)	180	(464)	180	180	180	180	180	180
920-592600-131	EMPLOYEE BEN - HEALTH INS EXP	48,608	43,597	40,120	46,890	24,061	46,890	52,282	53,850	55,466	57,130	58,844
920-592600-132	EMPLOYEE BEN - DENTAL INS EXP	3,920	3,826	3,565	3,822	1,874	3,822	3,822	3,937	4,055	4,177	4,302
920-592600-133	EMPLOYEE BEN - LIFE INS EXP	350	314	350	461	379	461	500	515	530	546	562
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	16,374	15,442	15,694	15,902	8,281	15,902	17,072	17,328	17,587	17,850	18,116
920-592600-136	PENSIONS & BENEFITS-GASB 68	(17,041)	12,277	(2,616)	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	3,201	4,473	10,625	12,000	12,122	12,000	6,000	5,000	5,000	5,000	5,000
920-593000-300	MISCELLANEOUS GENERAL EXPENSE	14,856	17,368	19,978	16,648	10,215	16,648	16,648	16,814	16,982	17,152	17,324
920-593300-300	TRANSPORTATION EXPENSE	7,092	5,768	4,305	7,500	2,052	7,500	7,500	7,500	7,500	7,500	7,500
920-593300-390	TRANSPORTATION-WO CREDITS	(11,430)	(413)	(575)	(5,000)	0	(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	3,659	2,000	2,000	6,470	2,000	2,000
920-593600-300	WATER LEAD PIPE REPLACEMENT	1,172,483	374,162	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**2,366,283**	**1,844,689**	**1,562,740**	**1,512,551**	**698,067**	**1,514,210**	**1,527,225**	**1,474,087**	**1,566,001**	**1,581,265**	**1,601,270**
REVENUES OVER (UNDER) EXPENDITURES		**723,861**	**124,792**	**(71,098)**	**10,806**	**(23,073)**	**9,147**	**38,853**	**155,697**	**130,624**	**185,494**	**239,079**

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

WASTEWATER DEPARTMENT		12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
REVENUES												
930-421000-100	CAPITAL PAID IN BY MUNICIPALITY	0	0	0	0	0	0	0	0	0	0	0
930-441900-000	INTEREST & DIVIDEND INCOME	39,259	94,496	162,911	10,000	86,302	50,000	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	5,000	100,434	0	0	0		0	0	0	0	0
930-442100-999	GAIN/LOSS ON SALE OF CAPITAL ASSETS	0	(64,693)	0	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	2,073,364	2,134,867	2,113,722	2,221,116	1,034,587	2,221,116	2,265,539	2,310,850	2,357,067	2,404,208	2,452,292
930-462220-000	COMMERCIAL REVENUES	387,616	408,525	387,063	425,029	194,913	425,029	433,529	442,200	451,044	460,065	469,266
930-462240-000	PUBLIC AUTHORITIES REVENUES	52,284	57,466	53,231	58,513	28,366	58,513	59,098	59,689	60,286	60,889	61,498
930-462250-000	HOLDING TANK WASTE REVENUES	64	216	0	0	0	0	0	0	0	0	0
930-463100-000	FORFEITED DISCOUNTS	6,833	6,290	6,499	5,101	3,051	5,101	5,152	5,204	5,256	5,309	5,362
930-463400-000	RENT FROM SEWERAGE PROPERTY	3,094	0	0	0	0	0	0	0	0	0	0
930-463500-000	MISCELLANEOUS OPERATING REVENU	244,063	1,630	900	5,000	324	5,000	5,000	5,000	5,000	5,000	5,000
930-463510-000	CONNECTION FEES REVENUE	54,785	36,000	24,000	25,000	22,200	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	**2,866,362**	**2,775,231**	**2,748,326**	**2,749,759**	**1,369,743**	**2,789,759**	**2,803,318**	**2,857,943**	**2,913,653**	**2,970,471**	**3,028,418**
EXPENDITURES												
930-540300-500	DEPRECIATION EXPENSE	1,174,981	1,199,910	1,211,311	1,236,000	606,000	1,236,000	1,273,080	1,311,272	1,350,610	1,391,128	1,432,862
Category S111	**PAYROLL**	**386,768**	**392,488**	**405,580**	**417,838**	**244,793**	417,838	**442,162**	**446,584**	**451,049**	**455,560**	**460,116**
Category S122	**OVERTIME**	**8,261**	**10,048**	**10,323**	**9,232**	**5,249**	9,232	**9,417**	**9,605**	**9,797**	**9,993**	**10,193**
930-540800-136	TAXES - PAYROLL	29,001	30,067	34,134	32,671	16,443	32,671	34,546	34,898	35,255	35,615	35,979
930-542700-620	INTEREST - LONG TERM DEBT	266,118	247,841	231,852	218,295	113,245	218,295	201,750	184,894	167,721	150,223	122,526
930-542800-000	DEBT ISSUANCE COST	0	0	0	0	0	0	0	0	0	0	0
930-582100-200	POWER & FUEL FOR PUMPING	137,079	136,224	143,195	130,000	72,952	130,000	133,900	137,917	142,055	146,317	150,707
930-582400-200	PHOSPHORUS REMOVAL CHEMICALS	6,497	6,343	6,506	17,293	0	17,293	6,500	6,695	6,896	7,103	7,316
930-582500-300	SLUDGE CONDITIONING CHEMICALS	5,927	4,168	5,481	6,386	1,827	6,386	6,578	6,775	6,978	7,187	7,403
930-582510-300	BIO SOLIDS EXPENSE	30,026	36,249	42,443	42,300	26,811	42,300	48,775	50,725	53,000	53,000	53,000
930-582700-300	OPERATING SUPPLIES & EXPENSE	0	1,536	4,214	5,000	33	5,000	5,150	5,305	5,464	5,628	5,797
930-582710-300	LAB OPERATING SUPPLIES & EXP	11,538	11,735	17,276	16,373	9,911	16,373	18,000	18,540	19,096	19,669	20,259
930-582800-300	TRANSPORTATION EXPENSE	12,799	12,023	11,543	11,670	4,819	11,670	12,020	12,381	12,752	13,135	13,529
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	66,758	69,034	78,035	71,644	0	71,644	73,793	76,007	78,287	80,636	83,055
930-583100-300	MAINT OF SEW COLLECT SYSTEM EX	131,424	18,590	66,428	100,000	7,246	100,000	100,000	100,000	100,000	100,000	100,000
930-583200-300	MAINT OF COLLECT SYS PUMP EQUI	25,280	47,963	40,115	39,393	17,660	39,393	40,575	41,792	43,046	44,337	45,667
930-583300-300	MAINT TREAT & DISP PL EQUIP EX	21,348	41,607	25,968	22,809	4,974	22,809	23,493	24,198	24,924	25,672	26,442
930-583400-300	MAINT GEN PL STRUCT & EQ EXPEN	8,683	11,632	35,257	5,971	3,237	5,971	6,150	6,150	14,750	6,150	14,900
930-584300-300	UNCOLLECTIBLE ACCOUNTS	0	0	0	500	0	500	500	500	500	500	500
930-585100-300	OFFICE SUPPLIES & EXPENSE	19,411	21,636	28,245	19,096	17,419	19,096	23,000	23,690	24,401	25,133	25,887
930-585200-200	OUTSIDE SERVICES EMPLOYED	34,536	42,999	43,853	35,821	28,546	35,821	40,000	41,200	42,436	43,709	45,020
930-585300-510	INSURANCE EXPENSE	29,311	33,721	36,815	31,047	19,482	31,047	31,668	32,301	32,947	33,606	34,278
930-585400-112	EMPLOYEE INCENTIVES		(1,971)	14,922	0	2,443	0	180	180	180	180	180
930-585400-131	EMPLOYEE BEN - HEALTH INS EXP	97,050	96,467	98,857	212,147	49,806	212,147	98,000	100,940	103,968	107,087	110,300
930-585400-132	EMPLOYEE BEN - DENTAL INS EXP	7,053	6,871	6,439	6,894	2,924	6,894	7,101	7,314	7,533	7,759	7,992
930-585400-133	EMPLOYEE BEN - LIFE INS EXP	1,425	1,421	1,238	1,451	569	1,451	1,495	1,540	1,586	1,634	1,683
930-585400-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
930-585400-135	EMPLOYEE BEN - RETIREMENT EXP	25,845	28,300	31,812	29,681	15,710	29,681	32,514	33,028	33,550	34,078	34,615
930-585400-136	PENSIONS & BENEFITS-GASB 68	(34,148)	34,604	(15,444)	0	0	0	0	0	0	0	0
930-585430-300	EMPLOYEE BEN - TRAINING EXPENS	1,300	1,371	2,504	5,500	2,228	5,500	5,500	5,500	5,500	5,500	5,500

VILLAGE OF MOUNT HOREB 2026 BUDGET WORKSHEET WASTEWATER DEPARTMENT			12/31/2022 ACTUAL	12/31/2023 ACTUAL	12/31/2024 ACTUAL	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
930-585500-200		REGULATORY COMMISSION EXPENSES	65,221	55,924	8,036	50,000	8,137	50,000	50,000	50,000	50,000	50,000	50,000
930-585510-200		ADAPTIVE MANAGEMENT EXPENSES	0	0	0	42,600	17,342	42,600	54,600	66,600	116,600	0	0
930-585600-300		MISCELLANEOUS GENERAL EXPENSE	4,816	5,671	8,573	7,500	3,597	7,500	7,500	7,500	7,500	7,500	7,500
930-585610-300		MISC EXPENSE - SAFETY EQUIP	2,830	5,367	1,996	4,000	682	4,000	4,000	4,000	4,000	4,000	4,000
		TOTAL EXPENDITURES	**2,586,198**	**2,622,443**	**2,646,567**	**2,838,172**	**1,308,614**	**2,838,172**	**2,801,007**	**2,857,091**	**2,961,441**	**2,881,099**	**2,926,265**
REVENUES OVER (UNDER) EXPENDITURES			**280,164**	**152,788**	**101,759**	**(88,413)**	**61,128**	**(48,413)**	**2,311**	**852**	**(47,788)**	**89,372**	**102,153**
930-321610-000		**UNAPPR. EARNED SURPLUS-BEG**	10,979,375	11,259,539	11,412,327	11,514,087		11,514,087	11,465,674	11,467,985	11,468,837	11,421,049	11,510,421
930-321610-000		**UNAPPR. EARNED SURPLUS-END**	11,259,539	11,412,327	11,514,087	11,002,287		11,465,674	11,467,985	11,468,837	11,421,049	11,510,421	11,612,574

VILLAGE OF
MOUNT HOREB

AGENDA ITEM REPORT

MEETING DATE	PREPARED BY
September 24, 2025	

AGENDA ITEM # 3.b

Review 2026-2030 Capital Improvement Plan

BACKGROUND

September 24th meeting will include discussion regarding the Capital Improvement Plan as presented in the following pages (these are duplicates of full budget draft provided earlier). Individual Department Manager support details not provided today will be provided during October 1, 2025 budget meeting by each individual Department Manager.

RECOMMENDATION

ATTACHMENTS

1. 4.000 Capital Improvement Plan 2026-2030
2. 4.400 Capital Projects Fund

Village of Mount Horeb / Mount Horeb Utilities
2025-2030 Capital Improvement Plan

carried forward - incomplete in 2024 **carried forward - incomplete in 2025** **BOLD = confirmed on 2026-2030 request lists from staff DJS**

	2025			2026			2027			2028			2029			2030		
	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	Expense	Other Revenue	Levy/Rate
VILLAGE																		
Administration																		
Municipal Building - Cable Broadcasting equip-Vizrt Tricaster	15,000		15,000	-		-	-		-	-		-	-		-	-		-
Municipal Building - Security Cameras	-		-	-		-	-		-	-		-	-		-	-		-
	-		-	-		-	-		-	-		-	-		-	-		-
Administration Total	**15,000**	**-**	**15,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Police																		
New Police Vehicle with equipment	82,000	8,000	74,000	83,000	28,027	54,973	90,000	8,000	82,000	83,000	8,000	75,000	83,000	10,000	73,000	84,000	10,000	74,000
AED lifecycle replacements (3/year)			-	-		-	-		-	6,000		6,000	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	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	11,986		11,986	11,986		11,986
Dictation Equipment			-			-			-			-			-			-
Body camera / Squad camera system			-	12,500		12,500			-			-			-			-
Police Building improvements			-			-			-			-			-			-
Police Total	**98,986**	**8,000**	**90,986**	**112,486**	**28,027**	**84,459**	**111,986**	**8,000**	**103,986**	**105,986**	**8,000**	**97,986**	**105,986**	**10,000**	**95,986**	**106,986**	**10,000**	**96,986**
Public Services																		
Street Projects	1,909,738	1,909,738	-	2,068,300	2,068,300	-	906,000	906,000	-	365,000	365,000	-	115,000	115,000	-			-
Crackfill and Seal Coat	100,000		100,000	100,000		100,000	125,000		125,000	150,000		150,000	200,000		200,000	200,000		200,000
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	-			-			-			-			-			-
33 Lighted Snowflakes for Main St Lightpoles			-	25,000		25,000			-			-			-			-
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/7600 Patrol Truck			-			-			-			-	260,000		260,000	260,000		260,000
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			-	400,000		400,000			-	-		-			-			-
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:																		
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			-			-			-			-			-
2025 H&H 82x16 Utility Trailer	6,000		6,000			-			-			-			-			-
Purchase Wide Area Mower 11' (2027)			-			-	60,000		60,000			-			-			-
Playground Equipment Replacement	200,000	50,000	150,000	74,000		74,000	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			-			-			-			-			-

	2025			2026			2027			2028			2029			2030		
	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	Expense	Other Revenue	Levy/Rate
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	8,000		8,000	-		-	-		-	-		-	-		-
Pool Painting - wading/plunge pools			-	12,000		12,000	-		-	-		-	-		-	-		-
Aquatic Center Improvements	6,500		6,500			-	25,000		25,000	-		-	-		-	-		-
Aspahlt Maintenance			-			-	-		-	-		-	-		-	-		-
Liberty Park Power Washing & Staining all Wood			-	5,000		5,000	-		-	-		-	-		-	-		-
Waltz Park Sign Replacement			-	5,000		5,000	-		-	-		-	-		-	-		-
Waltz Park Shelter Roof (Asphalt Shingles)			-	15,000		15,000	-		-	-		-	-		-	-		-
EAB			-			-	-		-	-		-	-		-	-		-
Public Services Total	2,792,938	**2,050,738**	**742,200**	**2,772,300**	**2,071,300**	**701,000**	**1,726,000**	**906,000**	**820,000**	**850,000**	**365,000**	**485,000**	**575,000**	**115,000**	**460,000**	**460,000**	**-**	**460,000**
Recreation (included in Community Center above for Building improvements)																		
CivicRec Software-Link to VMH Website (Replace ActiveNet & Spotz)			-	10,000		10,000	8,000		8,000	8,000		8,000	8,000		8,000	8,000		8,000
Recreation Total	-	-	-	**10,000**	**-**	**10,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**	**8,000**	**-**	**8,000**
Library																		
Library Exterior projects	131,000		131,000	**2,000**		**2,000**	**1,000**		**1,000**	**2,000**		**2,000**	**1,000**		**1,000**	**35,000**		**35,000**
Library Interior projects	1,000		1,000	**1,000**		**1,000**	**16,000**		**16,000**	**1,000**		**1,000**	**26,400**		**26,400**	**10,000**		**10,000**
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**	**45,000**	**-**	**45,000**
Norsk Golf Club																		
Water and Sewer Connection			-			-			-			-			-			-
Driveway/Parking lot sealcoat			-			-			-			-			-			-
Norsk Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
VILLAGE TOTALS	**3,038,924**	**2,058,738**	**980,186**	**2,897,786**	**2,099,327**	**798,459**	**1,862,986**	**914,000**	**948,986**	**966,986**	**373,000**	**593,986**	**716,386**	**125,000**	**591,386**	**619,986**	**10,000**	**609,986**
UTILITIES																		
Electric																		
1995 Air Compresser 50% replace in 2026			-	**15,000**	**1,250**	**13,750**			-			-			-			-
2018 Case Skid Steer 75% (2029) (No Trade--Keeping Old one)			-			-			-			-	**75,000**	-	**75,000**			-
Skid Steer Mower Attachment (2029)			-			-			-			-	**20,000**	-	**20,000**			-
2015 Cat Back Hoe 60% (2029)			-			-			-			-	**66,000**	**15,000**	**51,000**			-
(2030) Replace #20 with 3/4 Ton Pickup, Crew Cab 100%			-			-			-			-			-	**70,000**	**10,000**	**60,000**
#23 2017 60' Bucket Truck (2028)	-		-			-			-	**320,000**	**70,000**	**250,000**			-			-
#24 2020 Chev 3500 Reel Truck (2030)			-			-			-			-			-	**90,000**	**19,000**	**71,000**
#24SADDLE for new Reel Truck (2030) researching costs																**?**		
#25 2020 Chev 3500 Dump 75% (2030)			-			-			-			-			-	**71,250**	**14,250**	**57,000**
#27 2025 40' Bucket Truck	204,000	50,000	154,000			-			-			-			-			-
Super Duty Flatbed Trailer for Trencher	26,500		26,500			-			-			-			-			-
2018 Mini Excavator 50% (Water) (2028)			-			-	-		-	**45,000**	**4,000**	**41,000**			-			-
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**			-
New Electric Substation and North Rd loop	1,250,000		1,250,000			-			-			-			-			-
12S Meter Replacement	20,000		20,000			-			-			-			-			-
Shed Addition 60%	60,000		60,000			-			-			-			-			-
Wally Road Voltage Regulators (2026)			-	**180,000**		**180,000**			-			-			-			-
3 phase loop for Egenesis (temporarily removed from planning per JS 2025)			-			-			-			-			-			-
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**	**305,000**	**1,250**	**303,750**	**118,500**	**-**	**118,500**	**492,000**	**74,000**	**418,000**	**296,500**	**15,000**	**281,500**	**231,250**	**43,250**	**188,000**
Water																		
2015 Cat Backhoe 40% (2029)	-		-			-			-			-	**44,000**	**10,000**	**34,000**			-
#20 2008 Chev 15 100%			-	-		-			-			-			-			-
#26 2022 GMC Truck			-			-			-			-			-			-
#25 2020 Chev 3500 Dump 25% (2030)			-			-			-			-			-	**23,750**	**4,750**	**19,000**
#28 2016 Chev 1500 100%			-	**63,000**	**-**	**63,000**			-			-			-			-
1995 Air Compresser 50% replace in 2026			-	**15,000**	**1,250**	**13,750**			-			-			-			-
2018 Case Skidsteer 25% (2029) (No Trade-Keeping Old one)			-			-			-			-	**25,000**	**7,500**	**17,500**			-
Hydraulic Valve Turner			**-**	**13,000**		**13,000**			**-**			**-**			**-**			**-**
Tower #3 Cleaning			-			-	**13,000**		**13,000**			-			-			-
Tower #6 Clearning			-			-	**38,000**		**38,000**			-			-			-
Water Tower #3 Painting			-			-			-			-			-			-

	2025			2026			2027			2028			2029			2030		
	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	Expense	Other Revenue	Levy/Rate
System Leak Detection	5,000		5,000	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**
Main Replacement (part of Street rehab project)			-	**1,050,800**		**1,050,800**	**1,788,000**		**1,788,000**			-	**50,000**		**50,000**			-
Hwy 92 Water Main							-		-			-			-			-
Well #3 Inspection (2028)			-			-			-	**150,000**		**150,000**			-			-
Well #4 Inspection (2029)			-			-			-			-	**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**	**110,000**		**110,000**
2018 Mini Excavator 50% (2028)			-			-	-		-	**45,000**	**4,000**	**41,000**			-			-
Well Scales & Fluoride Chemical Pumps Replacement 2026			-	**17,000**		**17,000**			-			-			-			-
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			-			-			-			-			-
Well #3 Reroof (2022)			-			-			-			-			-			-
Well #4 Reroof (2025)			-			-			-			-			-			-
Well #5 Reroof (2017)			-			-			-			-			-			-
Well #6 Reroof (2027)			-			-			-			-			-			-
Water Total	**2,833,000**	**-**	**2,833,000**	**1,273,800**	**1,250**	**1,272,550**	**2,104,000**	**-**	**2,104,000**	**310,000**	**4,000**	**306,000**	**384,000**	**17,500**	**366,500**	**138,750**	**4,750**	**134,000**
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)			-			-			-	**325,000**		**325,000**			-			-
Fall Protection Equipment (2026)			-	**10,000**		**10,000**			-			-			-			-
Second Street Pump Station Rehab (2026)			-	**100,000**		**100,000**			-			-			-			-
2008 Vactor 2100			-			-			-			-			-			-
2014 Crane Truck 1 ton Replacement (2025)	106,000	15,000	91,000			-			-			-			-			-
Lift Station Improvements	-		-			-	**25,000**		**25,000**			-			-			-
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 (2026)	-	-	-	**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			-			-			-	**5,000**		**5,000**			-			-
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 (2025)	430,000		430,000			-	-		-			-			-			-
Sewer Main & Manhole Lining/Rehab			-	**150,000**		**150,000**												
Wastewater Total	**907,475**	**110,000**	**797,475**	**305,000**	**5,000**	**300,000**	**125,000**	**-**	**125,000**	**330,000**	**-**	**330,000**	**-**	**-**	**-**	**-**	**-**	**-**
VILLAGE Total	**3,038,924**	**2,058,738**	**980,186**	**2,897,786**	**2,099,327**	**798,459**	**1,862,986**	**914,000**	**948,986**	**966,986**	**373,000**	**593,986**	**716,386**	**125,000**	**591,386**	**619,986**	**10,000**	**609,986**
UTILITIES																		
Electric	**1,662,000**	**50,000**	**1,612,000**	**305,000**	**1,250**	**303,750**	**118,500**	**-**	**118,500**	**492,000**	**74,000**	**418,000**	**296,500**	**15,000**	**281,500**	**231,250**	**43,250**	**188,000**
Water	**2,833,000**	**-**	**2,833,000**	**1,273,800**	**1,250**	**1,272,550**	**2,104,000**	**-**	**2,104,000**	**310,000**	**4,000**	**306,000**	**384,000**	**17,500**	**366,500**	**138,750**	**4,750**	**134,000**
Wastewater	**907,475**	**110,000**	**797,475**	**305,000**	**5,000**	**300,000**	**125,000**	**-**	**125,000**	**330,000**	**-**	**330,000**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total	**8,441,399**	**2,218,738**	**6,222,661**	**4,781,586**	**2,106,827**	**2,674,759**	**4,210,486**	**914,000**	**3,296,486**	**2,098,986**	**451,000**	**1,647,986**	**1,396,886**	**157,500**	**1,239,386**	**989,986**	**58,000**	**931,986**

VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET

CAPITAL PROJECTS FUND		**12/31/2022 ACTUAL**	**12/31/2023 ACTUAL**	**12/31/2024 ACTUAL**	**2025 BUDGET**	**6/30/2025 ACTUAL**	**2025 PROJECTION**	**2026 BUDGET**	**2027 BUDGET**	**2028 BUDGET**	**2029 BUDGET**	**2030 BUDGET**	
REVENUES													
400-434150-000	STATE EXPEND RESTRAINT PMT	109,855	0	0	0	0	0	0	0	0	0	0	WDOR est received 9/15/22 - Nic moved to General Fund
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	132,122	0	22,873	0	0	0	0	0	0	
400-468100-000	DEVELOPER RECAPTURE FEES	0	0	0	0	61,423	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**	31,438	44,776	18,916	13,000	28,887	13,000	**3,000**	0	0	0	0	**Tied to 2025-2029 Capital**
400-484000-000	COMPENSATION-FIXED ASSET LOSS	0	0	0	0	0	0	0	0	0	0	0	
400-485000-000	CONTRIBUTIONS-ORG & INDIVIDUAL	0	6,340	0	**50,000**	0	50,000	**28,027**	0	0	0	0	**Tied to 2025-2029 Capital**
400-489000-000	REFUND OF PRIOR YEARS EXPENSE	165,073	0	0	0	0	0	0	0	0	0	0	
400-491100-000	LONG TERM DEBT - BONDS	0	2,250,000	5,000,000	5,263,425	5,285,000	5,263,425	0	2,059,625	0	1,500,000	0	2025 borrowed for 2025/2026 projects and prior year short-borrowing corrections
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)	270,001	250,000	249,999	214,000	158,554	214,000	300,000	300,000	300,000	300,000	300,000	
400-492200-000	TRANSFER FROM SPEC REV FUNDS	140,229	125,747	217,759	234,773	0	0	0	0	0	0	0	ARPA Fund cleared in 2024
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0	(400-532300-810 thru 400-534400-825)
400-499000-000	PREMIUM FOR DEBT ISSUANCE	0	157,414	0	0	48,199	0		0	0	0	0	
	TOTAL REVENUES	**716,596**	**2,834,277**	**5,618,796**	**5,775,198**	**5,604,935**	**5,540,425**	**331,027**	**2,359,625**	**300,000**	**1,800,000**	**300,000**	
EXPENDITURES													
400-514000-810	GENERAL ADMINISTRATION EQUIP	5,800	0	9,185	0	0	0	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-516000-810	**MUNICIPAL BLDG. EQUIPMENT**	0	17,082	0	15,000	0	15,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-516000-820	MUNICIPAL BLDG. IMPROVEMENTS	0	0	15,545	0	0	0	0	0	0	0	0	
400-521000-810	**POLICE DEPARTMENT EQUIPMENT**	72,943	32,994	96,367	98,986	103,528	98,986	112,486	111,986	105,986	105,986	10,000	**Tied to 2025-2029 Capital**
400-521000-820	POLICE/REC BLDG. IMPROVEMENTS	0	52,585	0	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	12,268	89,000	59,846	89,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-532400-810	**STREET MACHINERY OUTLAY**	262,313	29,590	72,005	19,000	18,360	19,000	430,000	435,000	235,000	260,000	0	**Tied to 2025-2029 Capital**
400-533000-820	**STREET IMPROVEMENT OUTLAY**	1,810,159	1,685,310	1,191,015	2,009,738	392,635	2,009,738	2,193,300	1,106,000	515,000	315,000	0	**Tied to 2025-2029 Capital**
400-534300-820	**SIDEWALK IMPROVEMENTS**	0	18,800	0	0	0	0	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-534400-210	STORMWATER MANAGEMENT PLANNING	0	1,970	0	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	**Tied to 2025-2029 Capital**
400-534400-825	**STORMWATER BASIN OUTLAY**	0	0	0	50,000	96,984	50,000	0	0	0	0	0	**Tied to 2025-2029 Capital**
400-536100-820	WATER & SEWER IMPROVEMENTS	0	0	6,000	0	0	0	0	0	0	0	0	
400-551100-810	LIBRARY EQUIPMENT	375	11,610	38,535	0	0	0	0	0	0	0	0	
400-551100-820	**LIBRARY IMPROVEMENTS**	0	0	21,926	132,000	104,760	132,000	3,000	17,000	3,000	27,400	0	**Tied to 2025-2029 Capital**
400-551400-810	COMMUNITY CENTER EQUIPMENT	0	0	5,520	0	0	0	0	0	0	0	0	
400-551400-820	**COMMUNITY CENTER IMPROVEMENTS**	31,155	17,241	189,356	60,000	52,724	60,000	38,000	0	0	0	0	**Tied to 2025-2029 Capital**
400-552000-810	**PARK EQUIPMENT**	6,467	71,444	50,146	307,000	204,681	307,000	74,000	160,000	100,000	0	0	**Tied to 2025-2029 Capital**
400-552000-820	**PARK IMPROVEMENTS**	0	442,880	10,060	251,700	198,367	251,700	25,000	0	0	0	0	**Tied to 2025-2029 Capital**
400-552000-825	LAND PURCHASE	0	0	5,000,000	0	0	0	0	0	0	0	0	
400-553100-810	RECREATION EQUIPMENT	0	0	0	0	0	0	10,000	8,000	8,000	8,000	8,000	**Tied to 2025-2029 Capital**
400-554200-810	SWIMMING POOL EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	
400-554200-820	**SWIMMING POOL IMPROVEMENTS**	10,905	20,978	8,222	6,500	4,714	6,500	12,000	25,000	0	0	0	**Tied to 2025-2029 Capital**
400-561100-810	FORESTRY EQUIPMENT	0	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	0	73,438	0	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**2,200,116**	**2,475,922**	**6,726,150**	**3,038,924**	**1,236,599**	**3,038,924**	**2,897,786**	**1,862,986**	**966,986**	**716,386**	**18,000**	**Tied to 2025-2029 Capital (=row95)**
NET REVENUES OVER (UNDER) EXPENDITURES		**(1,483,520)**	**358,356**	**(1,107,354)**	**2,736,274**	**4,368,336**	**2,501,501**	**(2,566,759)**	**496,639**	**(666,986)**	**1,083,614**	**282,000**	
400-342100-000	**FUND BALANCE-BEG. OF YEAR**	438,221	(1,045,299)	**(686,944)**	(1,794,298)		(1,794,298)	707,203	(1,859,556)	(1,362,917)	(2,029,903)	(946,289)	
400-342100-000	**FUND BALANCE-END OF YEAR**	(1,045,299)	**(686,944)**	**(1,794,298)**	941,976		707,203	(1,859,556)	(1,362,917)	(2,029,903)	(946,289)	(664,289)	

HERITAGE
COMMUNITY
OPPORTUNITY

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Village of Mount Horeb 2026 Budget Calendar

No later than July 2025: Department heads meet with their respective committees to discuss and recommend capital purchase requests for the 2026-2030 budget years.

July 31, 2025: Department requests for Capital Improvement purchases for years 2026-2030 due to the Village Administrator.

August 8, 2025: Village Administrator provides preliminary 2025 operating budget to department heads for review.

August 25-29, 2025: Department heads meet with Village Administrator and Treasurer to discuss 2026 operating and capital budgets.

Finance & Personnel Meetings:

- September 24, 2025: 5:00 p.m. Finance and Personnel Committee meets to discuss 2026 budget and 2026 – 2030 Capital Improvement Plan (data for review to be distributed by September 19, 2025)

- October 1, 2025: 4:00 p.m. Finance and Personnel Committee meeting, with department heads in attendance, to present 2025 budget requests

- October 15, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work

- October 22, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work (if necessary)

November 5, 2025: Village Administrator presents 2026 budget and 2026-2030 Capital Improvement Plan to Village Board. Village Board sets a public hearing for November 19, 2025.

November 19, 2025: Village Board holds public hearing on 2026 budget and 2026-2030 Capital Improvement Plan followed by budget adoption.