



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

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

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

FINANCE AND PERSONNEL COMMITTEE AGENDA-BUDGET PLANNING

Wednesday, October 15, 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. Discussion Regarding Referendum to Exceed the Allowable Levy Limit in Mount Horeb
 - b. Discussion Regarding Options to Balance the Budget Deficit for 2026
 1. Capital Improvement Requests Deferred or Rejected
 2. Implementation of Wheel Tax
 - c. Discuss 2026 Budget-Draft 3
 1. General Municipal Summaries
 2. General Fund
 3. Debt
 4. Capital Improvement Plan
 5. Library
 6. Outreach
 7. Swimming Pool
 8. Employee Retirement Insurance Fund
 9. Revolving Loan Fund
 10. TID Funds
 11. Misc. Funds
 12. Utility Funds
- 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.



AGENDA ITEM REPORT

MEETING DATE

October 15, 2025

PREPARED BY

AGENDA ITEM # 3.a

Discussion Regarding Referendum to Exceed the Allowable Levy Limit in Mount Horeb

BACKGROUND

During the September 24th Finance & Personnel Committee budget meeting, the topic of REFERENDUM was brought up as a potential need or support for a revenue increase in our budget. Staff was asked to (a) provide more information about the referendum process, such as requirements, timing, etc. and to (b) provide five-year financial data as it relates to values, levy percentages, and spending/costs impacting the needs of the general fund.

(a) The state of Wisconsin limits the amount of property taxes counties and other local municipalities can collect each year. In order to exceed the levy limit to help fund important services, local governments need voter approval through a **referendum**.

Each year, the budget is allowed to levy increases based on **net new construction**. Growth in VMH has allowed the budget to increase on average 2% each year. While this has allowed us to address priorities and offset inflationary pressures, it has not been enough to keep up with the demand for our public safety services.

Net new construction refers to the increase in the assessed value of only new or improved property. When new buildings are constructed or existing buildings are improved, the assessed value of the property usually increases. It's important to note that not all new construction counts toward net new construction. For example, construction of exempt properties such as churches, schools, and government buildings is not included in the calculation of net new construction.

(b) The following financial chart shows the five-year financial trends as requested.

RECOMMENDATION

ATTACHMENTS

1. Referendum-How did we get here PORTRAIT
2. EXCEEDING ALLOWABLE LEVY LIMIT IN THE STATE OF WISCONSIN

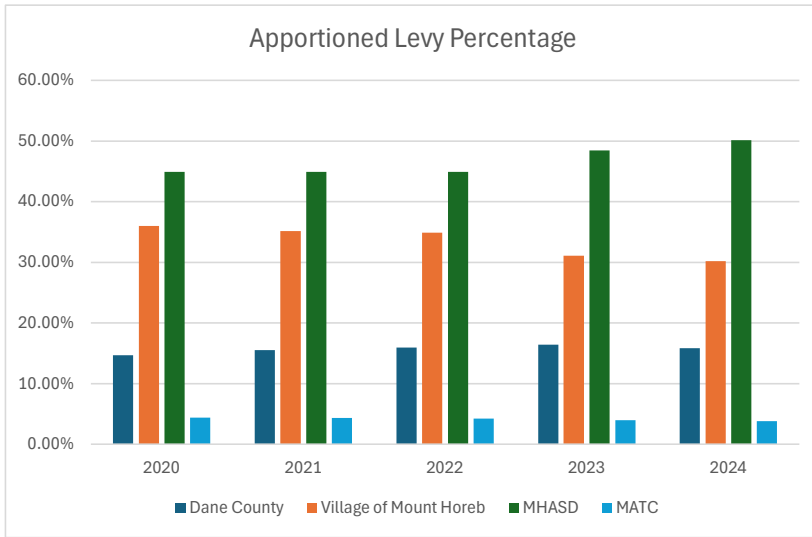
Village of Mount Horeb 2026 Budget Planning - October 15, 2025
 REFERENDUM DISCUSSION--HOW DID WE GET HERE?

APPORTIONED LEVY VALUES	2020	2021	2022	2023	2024	5 year change
Dane County	\$ 2,188,878	\$ 2,396,040	\$ 2,525,607	\$ 2,992,094	\$ 3,017,469	37.85%
Village of Mount Horeb	\$ 5,377,011	\$ 5,416,182	\$ 5,521,583	\$ 5,658,437	\$ 5,755,860	7.05%
MHASD	\$ 6,701,115	\$ 6,912,864	\$ 7,111,592	\$ 8,808,764	\$ 9,564,184	42.73%
MATC	\$ 659,757	\$ 668,359	\$ 670,877	\$ 718,577	\$ 735,887	11.54%
	\$ 14,926,761	\$ 15,393,445	\$ 15,829,659	\$ 18,177,872	\$ 19,073,400	

APPORTIONED LEVY PERCENT OF TOTAL	2020	2021	2022	2023	2024	5 year change
Dane County	14.66%	15.57%	15.95%	16.46%	15.82%	7.88%
Village of Mount Horeb	36.02%	35.18%	34.88%	31.13%	30.18%	-16.23%
MHASD	44.89%	44.91%	44.93%	48.46%	50.14%	11.70%
MATC	4.42%	4.34%	4.24%	3.95%	3.86%	-12.71%

VILLAGE BUDGETED SPENDING	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	5 year change
General Fund	\$ 2,843,094	\$ 2,890,577	\$ 2,992,301	\$ 3,022,224	\$ 3,121,844	9.80%
Debt Service Fund	\$ 1,654,422	\$ 1,652,160	\$ 1,655,462	\$ 1,754,428	\$ 1,757,391	6.22%
Capital Projects Fund	\$ 270,000	\$ 270,000	\$ 250,000	\$ 250,000	\$ 214,000	-20.74%
Library Fund	\$ 491,618	\$ 498,992	\$ 506,477	\$ 512,132	\$ 530,057	7.82%
Outreach/Nutrition Fund	\$ 32,877	\$ 39,453	\$ 47,343	\$ 48,953	\$ 50,568	53.81%
Swimming Pool Fund	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,700	\$ 42,000	-16.00%
Employee Retirement Ins. Fund	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	14.29%
TOTAL GENERAL LEVY	\$ 5,377,011	\$ 5,416,182	\$ 5,521,583	\$ 5,658,437	\$ 5,755,860	7.05%
TID Increment	\$ 1,460,404	\$ 1,559,656	\$ 1,562,418	\$ 1,578,597	\$ 1,562,418	6.99%
TOTAL PROPERTY TAX CONTRIB.	\$ 6,837,415	\$ 6,975,838	\$ 7,084,001	\$ 7,237,034	\$ 7,318,278	7.03%

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	5 year change
Public Safety Costs	\$ 2,467,608	\$ 2,694,369	\$ 2,885,836	\$ 3,273,894	\$ 3,324,961	34.74%
Public Services Costs	\$ 1,501,289	\$ 1,513,544	\$ 1,627,606	\$ 1,816,823	\$ 1,811,411	20.66%
Street Project Costs	\$ 690,000	\$ 700,000	\$ 897,000	\$ 728,000	\$ 1,909,738	176.77%



EXCEEDING ALLOWABLE LEVY LIMIT IN THE STATE OF WISCONSIN

22. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?

Under state law (sec. [66.0602\(4\)](#), Wis. Stats.), all counties, cities, villages or towns with a population over 3,000 may exceed their levy limit after adopting a resolution to exceed the levy limit, which is then approved in a referendum.

- o Effective for 2020 tax levies, referendums can now be held at the spring primary or election, or fall partisan primary or general election
- o If held at the spring primary or election or partisan primary, a political subdivision should use the most current data available to determine its valuation factor, which would be based on the prior year's levy limit worksheet and prior year's statement of taxes
- o For a fall election, a political subdivision must use the data from the current year's Levy Limit Worksheet
- o Referendum language must include the purpose for the increase, the percentage increase in the levy due to the referendum increase, the dollar amount of the increase and the term of the increase. You must use the language outlined in the statute for the referendum question. See sec. [66.0602\(4\)\(c\)](#), Wis. Stats., for the required language.

If approved, the county, city, village, or town must provide DOR with the following documents within 14 days:

- o Signed and dated Resolution for the Increase by Referendum
- o Copy of the ballot containing the referendum question
- o Voting results

Note: Review [Exceeding Levy Limits by Referendum or Resolution](#) for more information.

Contact Us

MS 6-97
Wisconsin Department of Revenue
Local Government Services Bureau
PO Box 8971
Madison, WI 53708-8971
Fax: (608) 264-6887



AGENDA ITEM REPORT

MEETING DATE

October 15, 2025

PREPARED BY

AGENDA ITEM # 3.b

Discussion Regarding Options to Balance the Budget Deficit for 2026

1. Capital Improvement Requests Deferred or Rejected
2. Implementation of Wheel Tax

BACKGROUND

On October 1, following the presentation of Capital Improvement Requests by Department Heads, the F&P Committee discussed next steps in our budget process. It was determined that staff would make the necessary changes and updates to include any new data or values, prepare a revised (Draft 3) 2026 Proposed Budget for committee review, provide a brief report of changes that have been made since Draft 1, and be prepared to provide suggestions for a way to resolve the approximate \$186,000 budget overage.

Below are two options for discussion:

1. Capital Improvement Requests Deferred or Rejected—the Public Works department has the largest impact on our Capital Fund at any given time, primarily because of the street projects and needs, which are imperative for Village residents. There are a number of smaller requests on this year's list that have been earmarked as "low priority" which constitute approximately \$55,000 in purchases that could be deferred. There are also approximately \$20,000 in small projects at the Community Center & Swimming Pool, and as a more drastic choice, the deferral of up to \$99,000 in various park upgrades. Lastly, the annual purchase of a police vehicle could be considered, but there are pending grant applications which would be impacted negatively. We should also keep in mind that the deferral of these items will likely cause the final purchase price to increase, and may cause further expense if intended replacement items begin to require unexpected repairs.

2. Implementation of Wheel Tax—Attached is a brief summary of calculations which represent the impact that a wheel tax can have within the Village of Mount Horeb. Based on this summary, a wheel tax of \$30 per vehicle would generate approximately \$189,000 to help us offset street-related budgetary needs. The DMV general information page is also provided. A decision to move in this direction would require creation of a village ordinance, filing necessary notifications to the DMV, and then up to 90 days for the DMV to begin collections.

RECOMMENDATION

ATTACHMENTS

1. Wheel Tax Information 100725

Village of Mount Horeb

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

Plate Type	Tax Proposed: # Registered	Calculated Potential Revenue Rates						
		\$ 10.00 \$10 Tax Rate	\$ 20.00 \$20 Tax Rate	\$ 25.00 \$20 Tax Rate	\$ 30.00 \$30 Tax Rate	\$ 35.00 \$30 Tax Rate	\$ 40.00 \$40 Tax Rate	\$ 50.00 \$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 up to \$0.10/Reg		\$ (678.30)	\$ (6,783.00)	\$ (13,566.00)	\$ (13,566.00)	\$ (16,957.50)	\$ (20,349.00)	\$ (27,132.00)
Net Potential Wheel Tax Revenue		\$ 67,151.70	\$ 128,877.00	\$ 156,009.00	\$ 189,924.00	\$ 220,447.50	\$ 250,971.00	\$ 312,018.00

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

Wisconsin.Gov

State of Wisconsin
Department of Transportation

DMV Services | Doing Business | Travel | Safety | Projects and Studies | About WisDOT

Municipal or county vehicle registration fee (wheel tax)

- Online services
- Vehicles
- Plate guide
- Special plates
- Motor carriers
- DMV customer service centers
- Forms
- Drivers

Wisconsin law allows a town, village, city or county to collect an annual municipal or county vehicle registration fee (wheel tax) in addition to the regular annual registration fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county with:

- Autocycle registration
- Automobile registration
- Truck registration at 8,000 lbs. or less (except dual purpose farm)

This includes most special license plates with autocycle, automobile or truck registration.* State law does not specify the amount of the wheel tax. However, the municipality or county must use all revenue from the wheel tax for transportation related purposes.

For information about the number of vehicles that may be subject to a wheel tax in a specific municipality or county, refer to [lists of vehicle information](#).

*These **special plates** are exempt from wheel tax: **Antique, Collector** ("Collector Special" plates are not exempt), **Ex-Prisoner of War** (if issued without registration fee), **Historic Military, Hobbyist** and **Medal of Honor**. All special plates issued to a farm truck, dual purpose farm truck or motor home are also exempt from wheel tax.

Wheel tax collection

The Wisconsin Department of Transportation (WisDOT) collects wheel tax fees for the municipality or county, keeps an administrative fee of approximately 3 cents per vehicle application and sends the rest to the municipality or county. WisDOT collects the wheel tax at the time of first registration and at each registration renewal. Your certificate of registration will indicate that a municipal and/or county fee was paid.

- **Plates issued** – If your autocycle, automobile, or light truck is customarily kept in a jurisdiction that has a wheel tax, you must include the fee with the regular registration fee for the vehicle when you first apply for registration. See [applying for title and registration](#).
- **Plates renewed** – WisDOT sends customers a renewal notice at least 30 days before their license plate registration expires. The renewal notice shows the total fee due including any wheel tax, based on the vehicle location listed on your vehicle registration record.

**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	9,418,184	3,552,002	832,027	845,698	253,228	122,272	33,000	1,685,077	304,975	17,046,462	12,496,562	29,543,024
TOTAL EXPENDITURES	10,099,770	3,498,542	2,898,486	869,704	255,859	178,397	37,500	1,414,120	328,477	19,580,855	12,275,316	31,856,171
EXCESS (DEFICIT)	(681,586)	53,460	(2,066,459)	(24,006)	(2,631)	(56,125)	(4,500)	270,957	(23,502)	(2,534,393)	221,246	(2,313,147)
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	315,480	679,017	(1,359,256)	69,599	299,425	(196,252)	345,838	(937,772)	718,301	(65,621)	28,090,971	28,025,350

PROPERTY TAX CONTRIBUTION	3,221,743	2,341,244	300,000	535,358	52,237	42,000	30,000	1,586,132	0	8,108,714	0	8,108,714
---------------------------	-----------	-----------	---------	---------	--------	--------	--------	-----------	---	-----------	---	-----------

PROPERTY TAXES ARE
SUMMARIZED AS FOLLOWS:

	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>% CHANGE</u>
GENERAL FUND	3,121,844	3,221,743	3.20%
DEBT SERVICE FUND	1,757,391	2,341,244	33.22%
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	6,522,582	13.32%
TID INCREMENT	1,562,418	1,586,132	1.52%
TOTAL PROPERTY TAX CONTRIB.	<u>7,318,278</u>	<u>8,108,714</u>	10.80%

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	<u>47,026,146</u>

ASSESSED VALUE	1,190,987,700	1,200,207,500	0.77%	9,219,800	Assessed Value increase(decrease) from prior year
MIL RATE PER \$1,000 ASSESSED W/OUT TID	4.832846	5.434545	12.45%		

2026 Village of Mount Horeb Municipal Budget Summary

REVENUES											EXPENDITURES					All Existing Indebtedness as of 12/31/2025	
Fund Name	12/31/2024 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	Fund Name	12/31/2024 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET						
General Fund						General Fund						48,897,981	FUND BALANCES				
Taxes	6,164,025	6,254,740	4,552,951	6,254,740	7,034,615	General Government	909,014	1,010,869	523,085	1,010,869	1,021,408		2026 Estimated	2026 Estimated			
Intergovernmental Revenue	1,138,144	1,167,835	347,705	1,167,835	1,100,400	Public Safety	3,273,894	3,324,961	1,730,989	3,318,975	3,523,508	Beginning Yr Fund Balance	Ending Year Fund Balance				
Licenses & Permits	126,139	178,380	68,455	178,380	149,857	Public Services	1,816,823	1,811,411	878,710	1,823,411	1,845,404						
Fines, Forfeitures, Penalties	26,435	50,000	11,829	50,000	30,500	Culture, Recreation, Education	358,153	375,953	147,127	375,953	391,211						
Public Charges for Services	882,169	885,181	464,128	885,181	893,972	Conservation & Development	88,996	302,400	49,178	302,400	17,400						
Intergovernmental Charges	61,686	59,488	31,167	59,488	63,537	Other Financing Uses	2,636,211	2,634,016	1,951,564	2,634,016	3,300,839						
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	9,418,184	General Fund Total	9,083,091	9,459,611	5,280,653	9,465,625	10,099,770	997,066	315,480				
TID Debt Service Fund	1,255,185	1,234,037	1,177,698	1,234,037	1,265,298	TID Debt Service Fund	1,201,793	1,234,037	1,136,489	1,234,037	1,211,838	604,414	657,874				
General Debt Service Fund	1,709,837	1,701,771	1,260,857	1,701,771	2,286,704	General Debt Service Fund	1,727,469	1,701,771	1,522,641	1,701,771	2,286,704	21,143	21,143				
Capital Projects Fund	5,618,796	5,775,198	5,604,935	5,540,425	832,027	Capital Projects Fund	6,726,150	3,038,924	1,236,599	3,038,924	2,898,486	707,203	(1,359,256)				
Future Streets Fund	6,418	800	3,250	800	2,200	Future Streets Fund	6,418	800	3,250	800	2,200	98,504	100,704				
Library Fund	792,424	816,300	675,558	816,300	838,898	Library Fund	872,316	827,114	422,022	836,471	863,804	147,465	122,559				
Library Special Projects Fund	41,113	6,800	8,226	6,800	6,800	Library Special Projects Fund	25,749	900	497	(1,516)	900	(53,860)	(52,960)				
SW Dane Outreach Fund	200,976	235,779	126,200	235,779	235,578	SW Dane Outreach Fund	214,359	223,003	105,870	223,003	235,359	19,313	19,532				
Outreach Special Projects Fund	58,780	17,650	18,311	17,650	17,650	Outreach Special Projects Fund	7,588	3,500	803	14,500	20,500	282,744	279,894				
Swimming Pool Fund	111,574	114,020	68,705	115,563	122,272	Swimming Pool Fund	159,434	167,120	76,819	167,120	178,397	(140,127)	(196,252)				
Revolving Loan Fund	39,091	127,874	19,997	127,874	56,775	Revolving Loan Fund	36,654	127,874	19,997	127,874	56,775	244,303	301,077				
TID #3 Fund	820,226	890,625	770,478	890,625	888,337	TID #3 Fund	842,805	873,450	840,900	873,450	848,450	(17,059)	22,828				
TID #3 Amendment Fund	0	0	0	0	0	TID #3 Amendment Fund	54,428	55,620	55,080	55,620	54,540	(904,785)	(959,325)				
TID #5 Fund	987,366	794,676	645,359	794,676	796,740	TID #5 Fund	656,860	432,770	346,482	432,770	473,630	(277,015)	46,096				
TID #6 Fund (not finalized)	0	0	0	0	0	TID #6 Fund (not finalized)	0	0	0	0	0	37,500	0				
Cable Programming Fund	40,451	52,000	13,962	52,000	52,000	Cable Programming Fund	47,031	50,921	17,457	50,921	50,736	32,257	33,521				
Tourism Promotion Fund	88,413	70,000	12,984	70,000	144,000	Tourism Promotion Fund	82,547	70,000	10,561	70,000	144,000	21,501	21,501				
Terrace Tree Fund	7,447	5,250	2,765	7,400	8,000	Terrace Tree Fund	21,742	13,762	11,071	14,762	20,741	82,026	69,285				
Park Development Fund	54,709	14,400	34,470	41,800	42,000	Park Development Fund	95,244	13,000	49,159	57,422	113,000	263,213	192,213				
Total Village Funds	20,973,250	21,232,671	16,007,888	20,584,879	17,013,462	Total Village Funds	22,552,273	18,738,289	11,136,350	18,363,554	19,597,329	2,128,306	(401,587)				
Electric Utility Fund	7,442,210	7,959,923	3,332,163	7,959,923	8,127,166	Electric Utility Fund	6,911,288	7,807,852	3,056,399	7,807,852	7,947,084	8,923,607	9,103,688				
Water Utility Fund	1,491,642	1,523,357	674,994	1,523,357	1,566,078	Water Utility Fund	1,562,740	1,512,551	698,067	1,514,210	1,527,225	7,480,445	7,519,298				
Wastewater Utility Fund	2,748,326	2,749,759	1,369,743	2,789,759	2,803,318	Wastewater Utility Fund	2,646,567	2,838,172	1,308,614	2,838,172	2,801,007	11,465,674	11,467,985				
Total Utility Funds	11,682,178	12,233,039	5,376,900	12,273,039	12,496,562	Total Utility Funds	11,120,595	12,158,575	5,063,080	12,160,234	12,275,316	27,869,725	28,090,971				
TOTAL ALL FUNDS COMBINED	32,655,428	33,465,710	21,384,788	32,857,918	29,510,024	TOTAL ALL FUNDS COMBINED	33,672,867	30,896,863	16,199,430	30,523,787	31,872,646	29,998,031	27,689,384				

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	2,286,704	3,174,439	2,931,349	2,701,272	2,499,172
TOTAL GENERAL LEVY	5,524,987	5,658,439	5,755,860	6,522,582	7,470,950	7,346,442	7,238,465	7,162,094
GENERAL LEVY % CHANGE	0.73%	2.42%	1.72%	13.32%	14.54%	-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

1.2640% Actual 2025 Net New Construction

Assessed Value	777,626,860	1,182,610,800	1,190,987,700	1,200,207,500	1,224,211,650	1,248,695,883	1,248,695,883	1,273,669,801
								*estimates
Mil rate	7.1049	4.7847	4.8328	5.4345	6.1027	5.8833	5.7968	5.6232
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%						

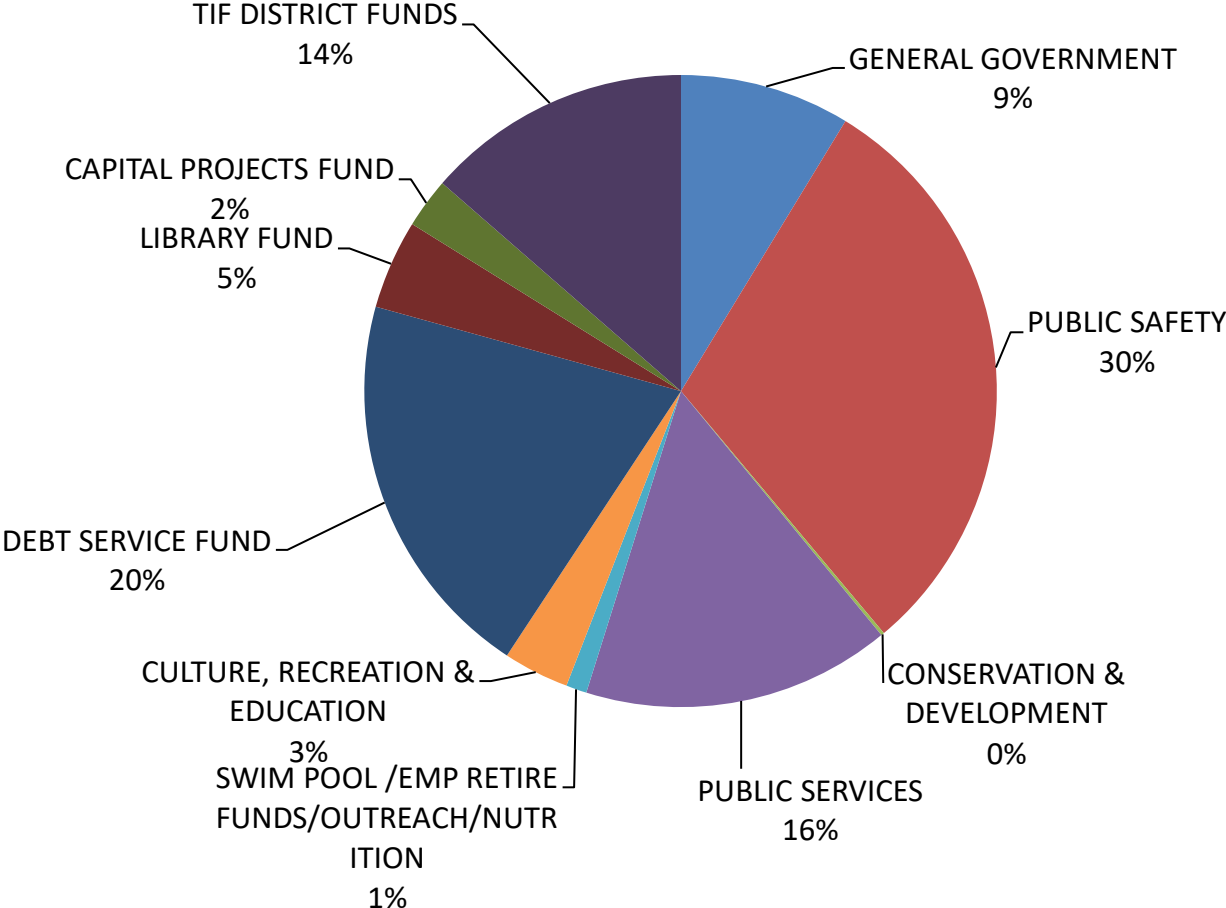
Levy based on \$400,000 assessed value								
REVISED AVERAGE		\$1,914	\$1,933	\$2,174	\$2,441	\$2,353	\$2,319	\$2,249
Annual ave. tax bill change; after Village reassessment, 2023		\$718	\$19	\$241	\$267	-\$88	-\$122	-\$104
Mil Rate Percent change		-32.66%	1.01%	12.45%	12.29%	-3.59%	-1.47%	-3.00%

2025 Estimated Allowable Levy

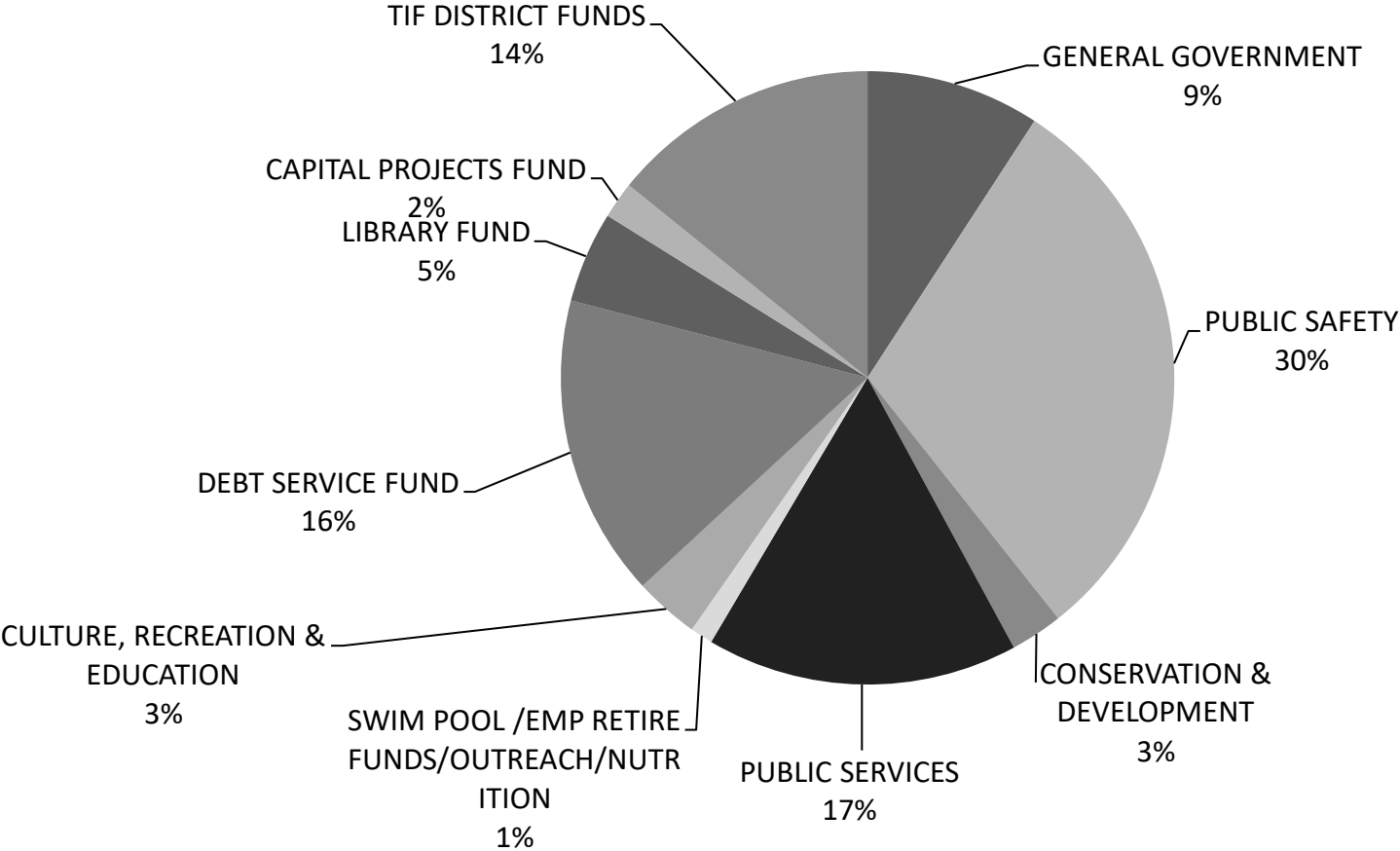
6,335,925

(186,657) levy (too high)/low

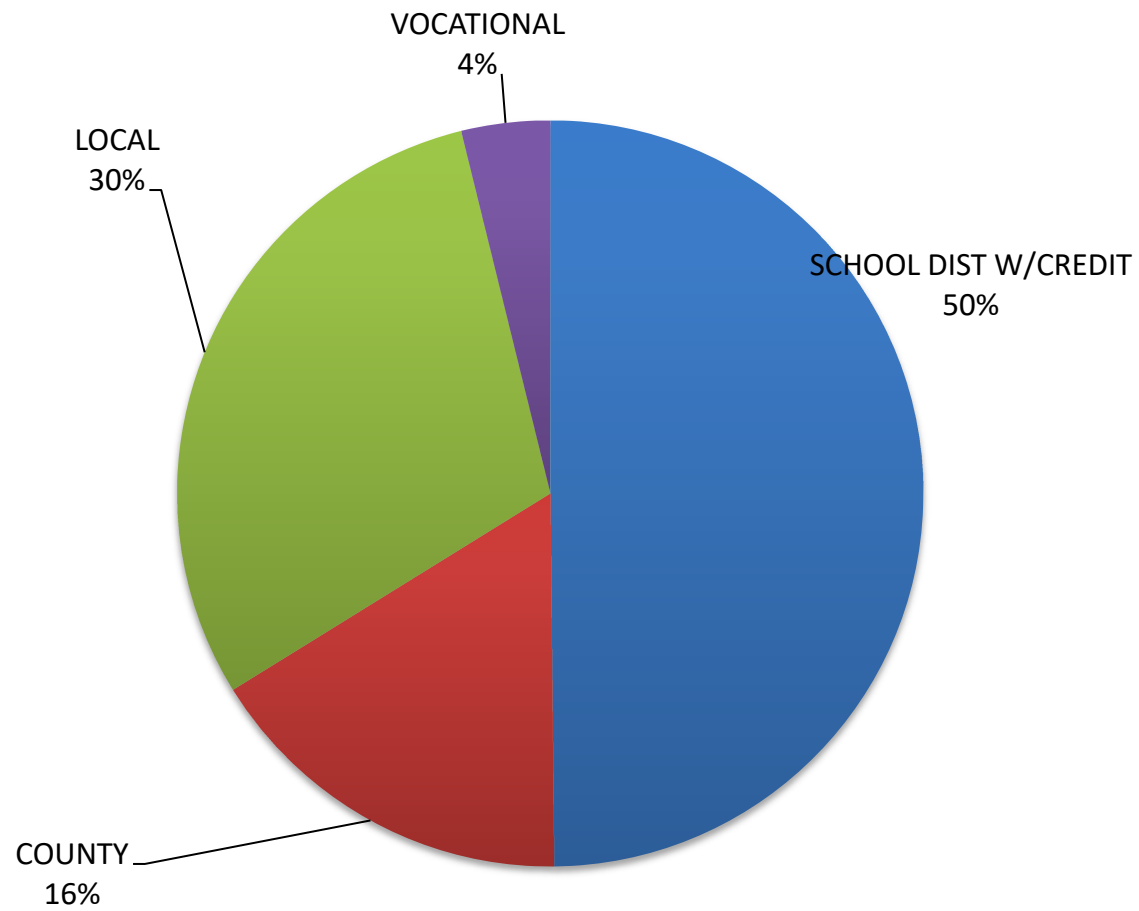
WHERE YOUR VILLAGE TAX DOLLARS GO - 2026



WHERE YOUR VILLAGE TAX DOLLARS GO - 2025 BUDGET



WHERE YOUR 2026 TAX DOLLARS GO-(Est. 10/15/25)



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

	2022	2023	2024	2025	2026	2027	2028	2029	2030
	ACTUAL	ACTUAL	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
Overtime	125,890	123,139	167,116	118,723	137,256	140,581	141,824	145,211	146,670
Health	498,035	541,796	260,548	541,796	604,103	622,229	640,898	660,126	679,930
Dental	15,385	23,337	25,769	26,994	26,785	27,563	28,361	29,186	30,035
Life	4,128	4,159	3,948	4,270	4,086	4,205	4,326	4,450	4,577
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
FICA	159,108	166,255	179,479	205,582	216,110	219,800	224,659	228,566	233,660
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
Overtime	2,493	2,408	3,050	3,150	2,650	2,650	2,650	2,650	2,650
Health	77,277	85,217	84,166	119,596	133,188	137,104	141,139	145,294	149,572
Dental	3,305	3,856	4,481	6,485	6,046	6,227	6,414	6,606	6,804
Life	594	610	567	1,045	1,073	1,104	1,136	1,171	1,207
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
FICA	40,239	45,113	50,141	57,631	56,569	57,988	59,457	60,976	62,547
TID Funds (450,455,460)									
Admin Wages	0	5,000	5,000	5,000	5,000	5,000	2,500	2,500	2,500
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
Overtime	45,919	42,201	34,732	34,732	39,417	39,605	39,797	39,993	40,193
Health	237,869	245,285	372,509	372,509	276,803	285,107	293,661	302,471	311,546
Dental	17,759	17,097	17,792	17,792	18,048	18,590	19,147	19,722	20,314
Life	2,922	2,919	3,561	3,561	3,295	3,394	3,495	3,600	3,708
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
FICA	90,162	99,073	106,861	106,861	104,849	105,881	106,924	107,978	109,043
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
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
Dental Insurance	36,449	44,290	48,042	51,271	50,879	52,380	53,922	55,514	57,153
Life Insurance	7,644	7,688	8,076	8,876	8,454	8,703	8,957	9,221	9,492
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
FICA	289,510	310,441	336,481	370,073	377,528	383,670	391,040	397,520	405,250
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

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026 Budget</u>	<u>2026 v 2025</u>	<u>Notes</u>
						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 (formerly Ohearn)	1	1	1	1	0	-1	Hook retired July'25; Ohearn promoted 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
						0	
Total	59.8	60.8	62.6	62.7	61.6	-1.12	

VILLAGE OF MOUNT HOREB
2026 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	1,100,400	-5.77%
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% Tourism rate increase
TOTAL REVENUES	<u>2,831,466</u>	<u>3,175,518</u>	<u>2,895,602</u>	-8.81%
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	3,300,839	25.32%
CAPITAL OUTLAY	0	0	0	
TOTAL EXPENDITURES	<u>9,083,091</u>	<u>9,459,611</u>	<u>10,099,770</u>	6.77%
NET-REVENUES OVER (UNDER) EXPEND	(6,251,624)	(6,284,093)	(7,204,168)	
LOCAL PROPERTY TAX	<u>5,658,439</u>	<u>5,755,860</u>	<u>6,522,582</u>	
NET SURPLUS (DEFICIT)	(593,185)	(528,232)	(681,586)	
FUND BALANCE - START OF YEAR	<u>2,073,294</u>	<u>1,531,312</u>	<u>1,003,080</u>	
FUND BALANCE - END OF YEAR	<u>1,480,109</u>	<u>1,003,080</u>	<u>321,494</u>	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	3,300,839	4,146,111	3,915,209	3,697,432	3,507,748
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
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
12	PROPOSED		WHEEL TAX-VILLAGE OF MT HOREB							0				
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	7,034,615	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
18	100-434150-000		STATE SHARED REV-EXPEND RESTRAINT	0	0	69,839	69,839	0	69,839	0	0	0	0	0
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
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
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
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	598,644	598,644	598,644	598,644	598,644
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
28			TOTAL INTERGOVERNMENTAL REV	718,138	879,841	1,138,144	1,167,835	347,705	1,167,835	1,100,400	1,108,220	1,117,135	1,127,299	1,138,885
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	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
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
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
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
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
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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
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
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
66			TOTAL PUBLIC CHARGES FOR SERVICE	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
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
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
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 D	0	0	0	0	0	0	0	0	0	0	0
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
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
90	100-492600-000		TRANSFER FROM UTILITY FUNDS	0	0	0	0	0	0	0	0	0	0	0
91														
92			TOTAL REVENUES	7,729,364	8,097,804	8,489,906	8,931,379	5,564,133	8,931,379	9,418,184	10,391,615	10,305,470	10,237,807	10,203,895
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
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
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
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
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
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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
119	100-512000-510		INSURANCE/BOND EXPENSE	220	0	200	0	0	0	220	0	220	0	220
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
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
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
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
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
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
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
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
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
167	100-514300-390		MISC EXPENSES-PERSONNEL/HR-VILLAGE							2,200	2,200	2,200	2,200	2,200
168			TOTAL GENERAL PERSONNEL	30	177	225	600	597	600	4,450	4,450	4,450	4,450	4,450
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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
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
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
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
187	100-514400-810	EQUIPMENT		120	1,593	2,349	0	0	0	0	4,000	0	0	0
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
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
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
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
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
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
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
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
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
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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
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
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
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												
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
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
268		TOTAL NONDEPT INSURANCE & BONDS		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
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
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
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
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
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
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
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
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
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
304	100-521100-810	EQUIPMENT		196	4,687	1,375	0	900	0	0	0	0	0	0
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		POLICE PATROL												
307														
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
309	100-521200-112	REGULAR WAGES - PART TIME		0	4,719	4,368	0	0	0	0	0	0	0	0
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
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
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
313	100-521200-133	LIFE		785	727	869	788	479	788	812	836	861	887	914
314	100-521200-134	ICI		0	0	0	0	0	0	0	0	0	0	0
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
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
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
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
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
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
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
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
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												
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
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
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
355							22,978			14,875				
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
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
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
370														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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	100-500-210	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	
386	100-531000-380	TECHNOLOGY EXPENSE	0	0	802	500	550	500	550	550	550	550	550	
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	
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	
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	
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	
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	
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	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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	6,857	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
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
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
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
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
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
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
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
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
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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	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	
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	
494	100-534400-134	ICI	0	0	0	0	0	0	0	0	0	0	0	
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	
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	
499	100-534400-340	OPERATING SUPPLIES							3,000					
500	100-534400-390	MISCELLANEOUS EXPENDITURES	541	801	2,893	6,250	144	6,250	0	0	0	0	0	
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	
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	
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	
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	
516	100-536350-328	PRINTING & PUBLICATIONS	0	71	0	500	0	500	150	150	150	150	150	
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	
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	
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	
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	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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	65,955
544	100-561100-122	OVERTIME	33	0	287	66	147	66	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	19,875
546	100-561100-132	DENTAL	570	826	801	850	320	850	850	876	902	929	957	957
547	100-561100-133	LIFE	119	172	57	69	24	69	100	103	106	109	112	112
548	100-561100-134	ICI	0	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	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	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	5,000
552	100-561100-335	TRAINING	0	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	2,026
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	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	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	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	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	2,008
563	100-551400-122	OVERTIME	0	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	1,005
565	100-551400-132	DENTAL	12	40	53	45	27	45	46	47	48	49	50	50
566	100-551400-133	LIFE	3	7	9	8	5	8	8	8	8	8	8	8
567	100-551400-134	ICI	0	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	148
569	100-551400-136	FICA	51	110	188	115	101	115	154	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	9,792
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	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	1,000
573	100-551400-820	BUILDING REPAIRS	28	248	155	1,000	23	1,000	500	500	500	500	500	500
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	27,665
575														
576		YOUTH CENTER												
577	100-551500-249	MISCELLANEOUS- CONTRACTUAL	0	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	153,975
581	100-553000-122	OVERTIME	0	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	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	1,576
584	100-553000-133	LIFE	134	149	149	118	79	118	118	122	126	130	134	134
585	100-553000-134	ICI	0	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	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	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	8,443
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	8,000
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	3,000
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	2,750
592	100-553000-315	POSTAGE	85	73	7	0	0	0	0	0	0	0	0	0
593	100-553000-320	FEES & DUES	486	651	576	900	660	900	900	900	900	900	900	900
594	100-553000-328	PRINTING & PUBLICATION	65	97	422	500	0	500	300	300	300	300	300	300
595	100-553000-329	RECREATION GUIDE EXPENSES	179	119	119	300	119	300	200	200	200	200	200	200
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	1,300
597	100-553000-340	OPERATING SUPPLIES	(101)	4	446	300	96	300	300	300	300	300	300	300

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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
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
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
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
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
615	100-553100-390		STAFF EXPENDITURES	115	259	72	300	97	300	250	250	250	250	250
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
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
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
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
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	3,300,839	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	10,099,770	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%	6.70%	9.43%	-0.64%	-0.78%	-0.37%
642			NET REVENUES OVER (UNDER) EXPENDITURES	(217,595)	(261,476)	(593,185)	(528,232)	283,481	(534,246)	(681,586)	(660,852)	(675,964)	(657,853)	(651,929)
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	315,480	(345,373)	(1,021,336)	(1,679,190)
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	315,480	(345,373)	(1,021,336)	(1,679,190)	(2,331,118)
648			Fund Balance % of Expenditures				14.70%		14.59%	4.64%	-5.00%	-14.45%	-23.33%	-31.72%

Mount Horeb Debt Service

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

New Debt

	Original Amt	Term (Yrs)	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 S2MM 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%	
Use on PA-687 for Property Taxes															
Police Dept Building						357,100	351,300	374,900	539,400	608,700	738,300	567,900	579,900	590,700	
Fire District Building						152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	138,651	
Norsk Golf Bowl Referenda						156,235	157,245	156,465	155,425	159,064	157,410	155,520	158,318	155,833	

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

Subject to change based on debt issuance decisions.

GENERAL DEBT SERVICE FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	2,286,704	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	2,286,704	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	164,074	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	2,286,704	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	177,838	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	1,211,838	1,149,999	322,255	328,725	330,125
	NET REVENUES OVER (UNDER) EXPENDITURES	52,160	54,342	53,392	0	41,209	0	53,460	(29)	0	0	0
350-342200-000	FUND BALANCE-BEG. OF YEAR	497,912	550,072	604,414	604,414		604,414	604,414	657,874	657,845	657,845	657,845
350-342200-000	FUND BALANCE-END OF YEAR	550,072	604,414	657,806	604,414		604,414	657,874	657,845	657,845	657,845	657,845

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

carried forward - incomplete in 2024 carried forward - incomplete in 2025 Potential Deferrals Last Choice Deferral

	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	-	-	-	-		-	-		-	-		-	-		-
Grundahl Park Concession/Storage/Restroom Building			-	417,000	167,000	250,000	-		-	-		-	-		-	-		-
Emerald Ash Borer Treatment			-	-	-	-	-		-	-		-	-		-	-		-

	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
CORP (Comprehensive Outdoor Recreation Plan) update every 5 years	26,000		26,000			-			-			-			-			-
Community Center - 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 2025/Restroom Flooring 2026	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									
Asphalt 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	3,189,300	2,238,300	951,000	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)				10,700		10,700	9,450		9,450	9,870		9,870	8,930		8,930	9,408		9,408
Recreation Total				10,700		10,700	9,450		9,450	9,870		9,870	8,930		8,930	9,408		9,408
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	3,315,486	2,266,327	1,049,159	1,864,436	914,000	950,436	968,856	373,000	595,856	717,316	125,000	592,316	621,394	10,000	611,394
UTILITIES																		
Electric																		
1995 Air Compressor 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)				250,000		250,000												
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	375,000	1,250	373,750	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 Compressor 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 Clearing							38,000		38,000									

	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
Water Tower #3 Painting			-			-			-			-			-			-
System Leak Detection (Contracted services)	5,000		5,000	5,000		5,000	5,000		5,000		5,000	5,000		5,000		5,000		5,000
Water 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	14,468	2,532												
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	15,718	1,258,082	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 Liftstation 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) **Update 10/1/25--project costs are doubled due to found issues; no				200,000	200,000													
2008 Vactor 2100																		
2025 Crane Truck 1 ton Replacement	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												
2024 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	405,000	205,000	200,000	125,000	-	125,000	330,000	-	330,000	-	-	-	-	-	-
VILLAGE Total	3,038,924	2,058,738	980,186	3,315,486	2,266,327	1,049,159	1,864,436	914,000	950,436	968,856	373,000	595,856	717,316	125,000	592,316	621,394	10,000	611,394
UTILITIES																		
Electric	1,662,000	50,000	1,612,000	375,000	1,250	373,750	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	15,718	1,258,082	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	405,000	205,000	200,000	125,000	-	125,000	330,000	-	330,000	-	-	-	-	-	-
Grand Total	8,441,399	2,218,738	6,222,661	5,369,286	2,488,295	2,880,991	4,211,936	914,000	3,297,936	2,100,856	451,000	1,649,856	1,397,816	157,500	1,240,316	991,394	58,000	933,394

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

CAPITAL PROJECTS FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
400-434150-000	STATE EXPEND RESTRAINT PMT	109,855	0	0	0	0	0	0	0	0	0	0
400-435700-000	STATE GRANT-OTHER	0	0	0	0	0	0	0	0	0	0	0
400-437400-000	COUNTY GRANT - CDBG	0	0	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	170,000	0	0	0	0
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	195,027	0	0	0	0
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
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	167,000	0	0	0	0
400-492400-000	TRANSFER FROM GENERAL FUND (NON-TAX)	0	0	0	0	0	0	0	0	0	0	0
400-499000-000	PREMIUM FOR DEBT ISSUANCE	0	157,414	0	0	48,199	0	0	0	0	0	0
	TOTAL REVENUES	716,596	2,834,277	5,618,796	5,775,198	5,604,935	5,540,425	832,027	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
400-516000-810	MUNICIPAL BLDG. EQUIPMENT	0	17,082	0	15,000	0	15,000	0	0	0	0	0
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
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
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
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
400-534300-820	SIDEWALK IMPROVEMENTS	0	18,800	0	0	0	0	0	0	0	0	0
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
400-534400-825	STORMWATER BASIN OUTLAY	0	0	0	50,000	96,984	50,000	0	0	0	0	0
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
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
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
400-552000-820	PARK IMPROVEMENTS	0	442,880	10,060	251,700	198,367	251,700	25,000	0	0	0	0
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	10,700	9,450	9,870	8,930	9,408
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
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

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CAPITAL PROJECTS FUND												
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	2,898,486	1,864,436	968,856	717,316	19,408
	NET REVENUES OVER (UNDER) EXPENDITURES	(1,483,520)	358,356	(1,107,354)	2,736,274	4,368,336	2,501,501	(2,066,459)	495,189	(668,856)	1,082,684	280,592
400-342100-000	FUND BALANCE-BEG. OF YEAR	438,221	(1,045,299)	(686,944)	(1,794,298)		(1,794,298)	707,203	(1,359,256)	(864,067)	(1,532,923)	(450,239)
400-342100-000	FUND BALANCE-END OF YEAR	(1,045,299)	(686,944)	(1,794,298)	941,976		707,203	(1,359,256)	(864,067)	(1,532,923)	(450,239)	(169,647)

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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2026	2026	2026	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
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
240-467100-000	FINES - OVERDUE MATERIALS	4	1	8	0	0	0	0	0	0	0	0
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
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
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
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
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
240-551100-133	LIFE	297	364	425	385	359	718	746	740	762	785	0
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
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
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
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
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
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
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
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
240-551100-420	TEEN PROGRAMING	699	509	487	530	240	530	541	552	563	574	585
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

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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2026	2026	2026	2026
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
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
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
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	###
	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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
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
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
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
230-492200-000	TRANSFER FROM SPEC REV FUNDS	15,000	0	0	0	0	0	6,000	12,600	0	0	0
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
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
230-546200-249	MISCELLANEOUS-CONTRACTUAL	0	0	0	1,750	0	1,750	1,750	1,750	1,750	1,750	1,750
230-546200-310	OFFICE SUPPLIES	0	64	0	300	80	300	150	150	150	150	150
230-546200-315	POSTAGE	0	529	584	530	0	530	100	103	106	109	112
230-546200-330	MILEAGE REIMBURSEMENT	166	166	525	175	222	175	200	200	200	200	200
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
230-546200-390	FOOD & HOUSEHOLD SUPPLIES	202	269	276	318	101	318	250	258	266	274	282
230-546200-399	PROGRAM EXPENDITURES	363	299	486	1,000	376	1,000	800	800	800	800	800
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	103,291	108,455	113,878	119,572	125,550
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
230-546300-310	OFFICE SUPPLIES	148	109	89	212	15	212	150	155	160	165	170
230-546300-315	POSTAGE	480	264	0	500	0	500	500	515	530	546	562

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

SW DANE (OUTREACH FUND)		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
	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
	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
	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)
Fund 231 Fund Balance (EOY) / Total Expenditures		97%	115%	89%	125%		127%	79%	111%	108%	105%	102%
Months in Reserve		12	14	11	15		15	9	13	13	13	12

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

OUTREACH SPECIAL PROJECTS FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
231-492200-000	TRANSFER FROM SPEC REV FUNDS	0	0	0	0	0	0	0	0	0	0	0
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
231-546400-390	FUNDRAISING EXPENDITURES	0	0	6,500	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
231-546400-395	MEMORIAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0
231-546400-399	EMERGENCY EXPENDITURES	0	0	0	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
231-592200-500	TRANSFER TO SPEC REV FUNDS	15,000	0	0	0	0	0	6,000	12,600	0	0	0
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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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

formula linked to below

formula linked to below

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	
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
Floss Please

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

TID #3 FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
450-434300-000	EXEMPT COMPUTER AID	3,463	3,463	3,463	3,463	0	3,463	3,463	3,463	0	0	0
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
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
450-468410-000	DEV GUARANTEES-SYMDON BROS	20,000	0	0	4,969	0	4,969	2,517	(80)	0	0	0
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
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
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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
452-411200-000	PROPERTY TAXES-TID INCREMENT	0	0	0	0	0	0	0	0	0	0	0
452-481100-000	INVESTMENT INTEREST	0	0	0	0	0	0	0	0	0	0	0
452-491100-000	LONG TERM DEBT - BONDS	0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0	0	0	0
EXPENDITURES												
452-533000-210	ENGINEERING-STREET PROJECTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-820	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
452-533000-821	BRIDGE RESTORATION	0	0	0	0	0	0	0	0	0	0	0
452-533010-821	CTH ID ENTRY FEATURE	0	0	0	0	0	0	0	0	0	0	0
452-563000-295	BUSINESS RECRUITMENT	0	0	0	0	0	0	0	0	0	0	0
452-592300-500	TRANSFER TO DEBT SERVICE FUND	52,160	55,463	54,428	55,620	55,080	55,620	54,540	0	0	0	0
	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**

TID #5 FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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
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
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
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
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**

PARK DEVELOPMENT FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
200-552000-390	GRUNDAHL PARK SPECIAL EXPEND.	465	4,491	2,284	0	0	0	50,000	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
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	113,000	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)	(71,000)	(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	192,213	171,213	171,213	150,213
200-342100-000	FUND BALANCE-END OF YEAR	297,368	319,370	278,835	236,802	264,146	263,213	192,213	171,213	150,213	150,213	129,213

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

TERRACE TREE FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
201-561100-136	FICA	5	9	355	183	24	183	278	278	278	278	278
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
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**

FS FUND (FUTURE STREETS)		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES												
220-468400-000	DEVELOPER FEES	0	0	0	0	0	0	0	0	0	0	0
220-481100-000	INVESTMENT INTEREST	995	3,051	6,418	800	3,250	800	2,200	2,200	2,200	2,200	2,200
TOTAL REVENUES		995	3,051	6,418	800	3,250	800	2,200	2,200	2,200	2,200	2,200
EXPENDITURES												
220-533000-230	STREET IMPROVEMENT OUTLAY	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0	0	0	0	0	0	0
NET REVENUES OVER (UNDER) EXPENDITURES		995	3,051	6,418	800	3,250	800	2,200	2,200	2,200	2,200	2,200
FUND BALANCE-BEG. OF YEAR												
220-342100-000		87,239	88,234	91,286	97,704		97,704	98,504	100,704	102,904	105,104	107,304
FUND BALANCE-END OF YEAR												
220-342100-000		88,234	91,286	97,704	98,504		98,504	100,704	102,904	105,104	107,304	109,504

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

CABLE PROGRAMMING FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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
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
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
225-516100-210	CONTRACTUAL SERVICES-CATV	0	0	10,832	8,400	100	8,400	11,750	11,750	11,750	11,750	11,750
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	50,736	50,746	50,756	50,766	50,775
NET REVENUES OVER (UNDER) EXPENDITURES		10,982	(88,760)	(6,580)	1,079	(3,496)	1,079	1,264	1,254	1,244	1,234	1,225
215-342100-000	FUND BALANCE-BEG. OF YEAR	115,535	126,517	37,758	31,178		31,178	32,257	33,521	34,775	36,019	37,253
215-342100-000	FUND BALANCE-END OF YEAR	126,517	37,758	31,178	32,257		32,257	33,521	34,775	36,019	37,253	38,478

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

TOURISM PROMOTION FUND		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
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
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
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
					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. On 10/01/2025 the Village Board approved this change. DS

VILLAGE OF MOUNT HOREB 2026 BUDGET WORKSHEET												
ELECTRIC DEPARTMENT		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	4,000	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
910-592200-390	ELECTRIC ADMIN EXP TRANSFER-WO	0	0	0	(7,500)	0	(7,500)	0	0	0	0	0
910-592300-200	OUTSIDE SERVICES EMPLOYED	106,380	98,668	95,306	124,090	75,977	124,090	120,090	119,693	123,284	126,983	130,792
910-592400-510	PROPERTY INSURANCE	8,585	9,736	10,400	8,012	4,568	8,012	11,000	11,220	11,444	11,673	11,906
910-592500-510	INJURIES & DAMAGES EXPENSE	19,191	23,118	25,847	24,290	11,212	24,290	24,290	24,776	25,272	25,777	26,293
910-592600-112	EMPLOYEE INCENTIVES	0	(6,726)	14,401	240	4,280	240	240	240	240	240	240
910-592600-131	EMPLOYEE BEN - HEALTH INS EXP	85,095	97,806	106,308	113,472	56,872	113,472	126,521	130,317	134,227	138,254	142,402
910-592600-132	EMPLOYEE BEN - DENTAL INS EXP	5,931	7,062	7,093	7,076	3,527	7,076	7,125	7,339	7,559	7,786	8,020
910-592600-133	EMPLOYEE BEN - LIFE INS EXP	1,123	1,188	1,330	1,649	725	1,649	1,300	1,339	1,379	1,420	1,463
910-592600-134	EMPLOYEE BEN - ICI INS EXP	0	0	0	0	0	0	0	0	0	0	0
910-592600-135	EMPLOYEE BEN - RETIREMENT EXP	38,679	45,759	50,163	51,296	26,398	51,296	49,095	49,850	50,616	51,392	52,179
910-592600-136	PENSIONS & BENEFITS-GASB 68	(71,418)	64,294	(20,664)	0	0	0	0	0	0	0	0
910-592600-390	EMPLOYEE BENEFITS-OVERHEAD EXP	0	0	(94,316)	0	(15,368)	0	0	0	0	0	0
910-592610-135	PENSIONS & BENEFITS-GASB 68 ADJ	0	0	0	0	0	0	0	0	0	0	0
910-592610-335	EMPLOYEE BEN - TRAINING EXP	6,863	11,832	13,709	10,000	10,091	10,000	13,000	7,500	7,500	7,500	7,500
910-592800-200	REGULATORY COMMISSION EXPENSE	0	17,986	0	0	0	0	0	0	0	0	0
910-593000-300	MISCELLANEOUS GENERAL EXPENSE	42,803	34,544	35,474	38,000	22,707	38,000	38,000	38,000	38,000	38,000	38,000
910-593300-300	TRANSPORTATION EXPENSE	115,114	118,422	132,399	113,436	183,943	200,000	140,000	144,200	148,526	152,982	157,571
910-593300-390	TRANSPORTATION EXPENSE-WO CRED	(35,587)	(48,469)	(43,970)	(40,000)	(8,026)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
910-593500-300	MAINT OF GENERAL PLANT EXP	0	0	0	3,500	0	3,500	3,500	2,000	3,500	2,000	2,000
	TOTAL EXPENDITURES	7,188,320	7,134,814	6,911,288	7,807,852	3,059,233	7,894,416	7,973,648	8,009,529	8,217,006	8,364,387	8,508,626
	REVENUES OVER (UNDER) EXPENDITURES	31,850	333,151	530,922	(104,452)	272,930	65,507	153,518	298,255	317,967	417,018	606,607
910-321610-000	UNAPPR. EARNED SURPLUS-BEG	7,875,612	7,907,462	8,240,613	8,771,535		8,771,535	8,837,043	8,990,560	9,288,815	9,606,782	10,023,801
910-321610-000	UNAPPR. EARNED SURPLUS-END	7,907,462	8,240,613	8,771,535	8,667,084		8,837,043	8,990,560	9,288,815	9,606,782	10,023,801	10,630,408
	PLUS NON-CASH EXPENDITURES:											
	DEPRECIATION EXPENSE	411,315	446,003	517,110	411,515	185,500	411,515	411,515	415,631	419,787	423,985	428,225
	AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
	LESS OTHER CASH OUTPUTS:											
	WAGES-PLANT IMPROVEMENTS*	0	0	0	0	0	0	0	0	0	0	0
	DEBT PAYMENTS-PRINCIPAL	(4,526,000)	161,000	157,000	164,000	164,000	164,000	171,000	178,000	186,000	193,000	202,000
	DEBT PAYMENTS-WATER PORTION	0	0	0	0	0	0	0	0	0	0	0
	CAPITAL/REPLACEMENT EXPENDITURES				1,612,000	0	1,612,000	373,750	118,500	418,000	281,500	188,000
	NET CASH AVAILABLE^	2,620,996	3,239,150	4,130,182	2,661,246	2,955,676	1,362,268	1,382,551	1,799,937	1,933,691	2,300,195	2,945,027
	^cash/investments/depreciation accounts											
												Estimate

VILLAGE OF MOUNT HOREB 2026 BUDGET WORKSHEET												
WATER DEPARTMENT		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
920-321600-000	UNAPPR. EARNED SURPLUS-BEG	6,693,744	7,417,605	7,542,396	7,471,298		7,471,298	7,480,445	7,519,298	7,674,995	7,805,619	7,991,113
920-321600-000	UNAPPR. EARNED SURPLUS-END	7,417,605	7,542,396	7,471,298	5,804,653		7,480,445	7,519,298	7,674,995	7,805,619	7,991,113	8,230,192
	PLUS NON-CASH EXPENDITURES:											
	DEPRECIATION EXPENSE	402,222	444,166	465,766	384,576	185,000	384,576	384,576	396,113	407,996	420,236	432,843
	AMORTIZATION OF DEBT PREMIUM	0			0	0	0	0	0	0	0	0
	LESS OTHER CASH OUTPUTS:											
	WAGES-PLANT IMPROVEMENTS*	0			0	0	0	0	0	0	0	0
	DEBT PAYMENTS-PRINCIPAL	160,000	161,000	157,000	175,000	175,000	175,000	171,000	178,000	186,000	193,000	202,000
	DEBT PAYMENTS-WATER PORTION	0			0	0	0	0	0	0	0	0
	CAPITAL EXPENDITURES	159,200	183,000	690,000	2,833,000	2,833,000	2,833,000	1,258,082	2,104,000	306,000	366,500	134,000
	NET CASH AVAILABLE	3,056,703	3,281,660	2,829,327	216,709	(2,629,363)	(5,243,640)	(6,249,294)	(7,979,484)	(7,932,864)	(7,886,634)	(7,550,712)
	*cash/investments/depreciation accounts											
Estimate												

VILLAGE OF MOUNT HOREB												
2026 BUDGET WORKSHEET												
WASTEWATER DEPARTMENT		12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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	0
930-442100-999	GAIN/LOSS ON SALE OF CAPITAL ASSETS	0	(64,693)	0	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	0
930-443200-000	CAPITALIZED INTEREST	0	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 REVENUE	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	12/31/2023	12/31/2024	2025	6/30/2025	2025	2026	2027	2028	2029	2030
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROJECTION	BUDGET	BUDGET	BUDGET	BUDGET	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
	PLUS NON-CASH EXPENDITURES:											
	DEPRECIATION EXPENSE	1,174,981	1,199,910	1,211,311	927,000	606,000	1,236,000	1,273,080	1,311,272	1,350,610	1,391,128	1,432,862
	LESS OTHER CASH OUTPUTS:											
	DEBT PAYMENTS-PRINCIPAL	840,900	856,399	872,190	888,277	888,277	888,277	904,667	921,367	938,380	955,714	973,375
	CAPITAL/REPLACEMENT EXPENDITURES	36,000	63,000	106,407	907,475	907,475	907,475	405,000	125,000	330,000	0	0
	NET CASH AVAILABLE	2,942,938	3,376,237	3,710,711	2,753,546	1,814,315	2,334,773	2,300,498	2,566,255	2,600,696	3,125,483	3,687,123
	*cash/investments/depreciation accounts											

Estimate



HERITAGE
COMMUNITY
OPPORTUNITY

VILLAGE OF MOUNT HOREB

E. Main Street
Mount Horeb, WI 53572
Phone: (608) 437-6884 Fax: (608) 437-3190
Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

Village 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.