



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

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

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VILLAGE BOARD AGENDA

Wednesday, November 5, 2025 at 7:00 PM

Municipal Building Board Room

138 E. Main Street

Mount Horeb, WI

- 1) Call to order
- 2) Pledge of Allegiance
- 3) Roll call
- 4) Public Comments
- 5) Consent Agenda
 - a. Consideration of September 3, 2025 Joint Village Board and Finance & Personnel Committee Meeting Minutes
 - b. Consideration of October 1, 2025 Meeting Minutes
 - c. Authorize staff to prepare and file an annexation petition for the Lukken property previously purchased by the Village
 - d. Appointment of Joe Byrnes to the Library Board, to fill the vacant seat created by the resignation of Patrick Maguire
 - e. Appointment of Jenna Jones & Avena Meyers to Youth in Government Program
 - f. Consideration of Pay Request #6 from Rule Construction for Contract 24-100 (2024 Streets)
 - g. Consideration of Pay Request #7 from Rule Construction or Contract 23-101 (2023 Streets)
 - h. Consideration of Pay Request #3 for Contract 25-100 (Nesheim Water Main Rehabilitation Project)
 - i. Consideration of Alcohol License Application for Firefly Events Decor & Flowers, 109 N 8th Street
 - j. Consideration of Agent Application for Heidylange, Firefly Events Decor & Flowers, 109 N 8th Street
 - k. Approval of Mount Horeb Recreation Complex Proclamation
- 6) Agenda Items

- a. Proposal to increase the room tax from 5% to 8% and amend distribution of room tax to Tourism Commission
 - 1. Public Hearing on Increase of Room Tax from 5% to 8%
 - 2. Consideration of Ordinance 2025-13 to Amend Village Code Sections 3.10 (2) and (3) Collection of Tax on Overnight Lodging
- b. Consideration of Resolution 2025-14 Levy Limit Exception for the MHAJFD under 2005 Wisconsin Act 484
- c. Presentation of 2026 Operating Budget and 2026 - 2030 Capital Improvement Plan
- d. Consideration of Lukken Development Request For Proposal
- e. Consideration of Contract for Plan Review Services E-Plan Exam
- f. Consideration of Public Comment Policy
- g. Consideration of Term Sheet for JT Klein Development TID 6
- 7) Committee Reports:
 - a. Community Development Authority
 - b. Dane County Cities & Villages Association Report
 - c. Finance/Personnel
 - d. Historic Preservation Committee Report
 - e. Library Board
 - f. Mount Horeb Area Chamber of Commerce
 - g. Mount Horeb Area Joint Fire Department
 - h. Parks, Recreation, and Forestry Commission
 - i. Plan Commission
 - j. Public Safety Committee
 - k. Public Works Committee
 - l. School Liaison
 - m. Sustainability and Natural Resources Committee
 - n. Tourism Commission
 - o. Utility Commission
- 8) Village President's report
 - a. Written Report
- 9) Village Administrator's report
- 10) Village Clerk's report
- 11) Closed Session
 - a. Consideration of TIF Incentive Request (JT Klein). The Village Board may convene in closed session as authorized by Wisconsin Statute 19.85(1)(e)

for the purpose of deliberating or negotiating the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. The Village Board may reconvene in open session and discuss and take action on the subject matter discussed in closed session.

12) Meeting adjournment.

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

**VILLAGE OF MOUNT HOREB
JOINT VILLAGE BOARD/FINANCE & PERSONNEL COMMITTEE MEETING
MINUTES
SEPTEMBER 3, 2025**

The Village Board and Finance & Personnel Committee met in special session in-person on the above date in the 3rd Floor Conference Room of the Mount Horeb Municipal Building.

Call to Order/Roll Call: Village President Ryan Czyzewski called the meeting to order at 6:37pm, once a quorum was present. Present were Trustees Jones, Schellpfeffer, and Fendrick and Committee Member Healy. Trustees White, Gauger, and Best were absent. Committee member Hook was absent.

Discuss Village Administrator's Performance Evaluation. The Finance & Personnel Committee and Village Board may convene in closed session as authorized by Section 19.85(1)(c) of Wisconsin Statutes to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. The Finance & Personnel Committee and Village Board may reconvene in open session and discuss and take action on the subject matter discussed in closed session: Jones moved, Fendrick seconded to convene to closed session at 6:38pm. Motion carried by unanimous roll call vote. Trustee Best arrived at 6:48pm, during this item. No action was taken. Jones moved, Healy seconded to reconvene to open session at 7:09pm. Motion carried by unanimous voice vote. No action was taken.

Adjournment: With there being no further business before the board and committee, Schellpfeffer moved, Best seconded to adjourn at 7:10pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk
Assisted by Ryan Czyzewski, Village President

**VILLAGE OF MOUNT HOREB
VILLAGE BOARD MEETING MINUTES
OCTOBER 1, 2025**

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

Call to Order/Roll Call: Village President Ryan Czyzewski called the meeting to order at 7:00pm. The Pledge of Allegiance was recited. Present were Trustees Jones, White, Fendrick, and Best. Trustees Schellpfeffer and Gauger were absent. Also present were Administrator Nic Owen, Village Attorney Bryan Kleinmaier, and Village Clerk Alyssa Gaffney.

Public Comments: Village resident Steven Sopkak voiced his concerns about the Lukken Farm Park development and when public comments should be stated during a meeting. Village resident Bethaney Bacher-Gresock stated her appreciation for moving the location of public hearing notices on the village website. She also voiced her concerns about the Lukken Farm Park development.

Consent Agenda: Jones moved, Best seconded to approve the following consent agenda items: September 3, 2025 Meeting Minutes; Pay Request #2 for Contract 25-100 – Nesheim Water Main Rehabilitation Project; Suggested Trick or Treat hours of 5-8pm on Halloween, Friday, October 31st; SIP Amendment Steve Brown Apartments, Front Street Station Apartments, 120 S First Street; Extraterritorial CSM, Bilse Family LLC, Lange Rd, Town of Springdale. Motion carried by unanimous voice vote.

Consideration of Development Plan for Park at Lukken Farm: Sarah Dreier, Landscape Architect from JSD, presented the proposed plan and fielded questions from the board. Public Services Director Jeff Gorman was also present and fielded questions from the board. Best moved, White seconded to approve the development plan. Motion carried by unanimous voice vote.

Consideration of Recommendation on Room Tax Rate and Entity Percentage: Trustee Jones explained this item. The board discussed the options to change the rates and percentages to. Jones moved, White seconded to change the room tax rate to 8% and the split for the Chamber and Village to 80/20, respectively. Motion carried by unanimous voice vote.

Consideration of Public Comment Notice for Agendas: Czyzewski explained this item. Trustee Jones presented the draft policy he created. The board discussed and gave their input. Jones will make the recommended changes to the policy and bring it back to the next meeting for consideration.

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

Village President's report: Czyzewski spoke about the need for new Youth-In-Government students, reminders about submitting reports, development and zoning questions, and a variety of information used to calculate levy limits.

Village Administrator's report: Owen spoke about the DOT meeting for the Hwy corridor study and the public hearing notice section on the village website.

Village Clerk's report: Gaffney spoke about the WEC conference she recently attended.

Adjournment: With no further business before the board, White moved, Fendrick seconded to adjourn @ 9:02pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 5.c

Authorize staff to prepare and file an annexation petition for the Lukken property previously purchased by the Village

BACKGROUND

The first step in annexation of village-owned property is authorizing staff to prepare and file an annexation petition. Staff has worked with the village attorney to prepare a legal description for the annexation and once approved, will prepare the formal petition for the annexation. Staff has also discussed Dane County Highway and Mount Horeb Police's preference for how to annex the road right-of-way for STH 78 and County Highway S. Staff also spoke with the DNR about how to handle the annexation of a bike trail parcel that separates one of the Lukken parcels and when researching this issue we discovered two additional bike trail parcels that are further inside the Village that were not previously annexed that will be added to the petition. We anticipate the annexation petition being on the December Board agenda for consideration.

RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 5.d

Appointment of Joe Byrnes to the Library Board, to fill the vacant seat created by the resignation of Patrick Maguire

BACKGROUND

Joe Byrnes is being recommended to the Library Board to fill the vacant seat created by the resignation of Patrick Maquire. if approved Byrnes would fill the remainder of Maquire's current term, which expires in July 2026.

RECOMMENDATION

ATTACHMENTS

None

SMITHGROUP

October 28, 2025

Nic Owen
Village Administrator
VILLAGE OF MOUNT HOREB
138 East Main Street
Mount Horeb, WI 53572

Re Pay Request No. 6 (WARRANTY RELEASE) – Contract 24-100, 2024 Street Improvements

Dear Nic,

Rule Construction, Ltd. has completed all punch list items and requested release of the warranty/retainage for the above referenced project. This payment request is recommended for payment in the amount of \$3,250; an adjustment was made to the total warranty amount to account for the damaged concrete at the Kwik Trip drive apron that will require replacement with the STH92 project in 2027. A summary of the payment is listed below, and the detailed request has been attached.

TOTAL AMOUNT REQUESTED TO DATE	\$1,166,877.24
AMOUNT OF PREVIOUS PAYMENTS	\$1,161,877.24
TOTAL RETAINAGE (WARRANTY)	\$5,000.00
DEDUCT FOR KWIK TRIP DRIVE APRON	(\$1,750.00)
AMOUNT DUE THIS APPLICATION	\$3,250.00

If you have questions, please do not hesitate to call. Thank you.

Sincerely,



Heather Brose, PE
Associate | Civil Engineer

cc: Rule Construction, Ltd. via Email

Contractor's Application for Payment No. 6 - Release of Retainage

Application Period: 10/18/2024 to 10/2/25		Application Date: 10/2/2025	
To (Owner): Village of Mount Horeb	From (Contractor): Rule Construction, Ltd.	Via (Engineer): Smith Group	
Project: Mount Horeb 2024 Street Improvements	Contract: 24-100		
Owner's Contract No.: 24-100	Contractor's Project No.: 24-100	Engineer's Project No.: 24-100	

**Application For Payment
Change Order Summary**

Approved Change Orders		
Number	Additions	Deductions
CO#1	\$15,207.00	
CO#2	\$25,130.00	
CO#3	\$9,775.00	
CO #4	\$4,570.00	
CO#6	\$29,273.76	
CO#7	\$320.71	
TOTALS	\$84,276.47	
NET CHANGE BY CHANGE ORDERS	\$84,276.47	

1. ORIGINAL CONTRACT PRICE.....	\$	\$1,085,253.00
2. Net change by Change Orders.....	\$	\$84,276.47
3. Current Contract Price (Line 1 + 2).....	\$	\$1,169,529.47
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$	\$1,166,877.24
5. RETAINAGE: 5% of First 50%		
a. X \$542,626.50 Work Completed.	\$	
b. X Stored Material....	\$	
c. Total Retainage (Line 5.a + Line 5.b).....	\$	
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$1,166,877.24
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	\$1,161,877.24
8. AMOUNT DUE THIS APPLICATION.....	\$	\$5,000.00 -1,750.00 = \$3,250.00 (Kwik Trip drive apron)
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$	\$2,652.23

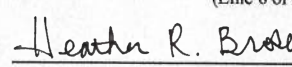
Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
 (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
 (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
 (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By:  Date: 10/2/2025

Payment of: \$ 3,250.00 ~~\$5,000.00~~
 (Line 8 or other - attach explanation of the other amount)

is recommended by:  10/28/2025
 (Engineer) (Date)

Payment of: \$ _____
 (Line 8 or other - attach explanation of the other amount)

is approved by: _____
 (Owner) (Date)

Approved by: _____
 Funding or Financing Entity (if applicable) (Date)

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): 24-100

Application Number: 6 - Release of Retainage

Application Period: 10/18/2024 to 10/2/25

Application Date: 10/2/2025

A					B	C	D	E	F	
Item					Contract Information		Estimated	Value of Work	Materials	Total Completed
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)	Quantity Installed	Installed to Date	Presently Stored (not in C)	and Stored to Date (D + E)	% (F / B)
1	Unclassified Excavation	1	LS	\$ 84,000.00	\$84,000.00	1.00	\$84,000.00		\$84,000.00	100.0%
2	Excavation Below Subgrade & Place Stone Fill (Undercut)	880	CY	\$ 50.00	\$44,000.00	646.00	\$32,300.00		\$32,300.00	73.4%
3	Geotextile Fabric	440	SY	\$ 5.00	\$2,200.00	1076.00	\$5,380.00		\$5,380.00	144.5%
4	Install Crushed Stone Base Course (12" Deep)	6,850	SY	\$ 12.00	\$82,200.00	6850.00	\$82,200.00		\$82,200.00	100.0%
5	Finish Grade Base Course	15	STA	\$ 750.00	\$11,250.00	15.00	\$11,250.00		\$11,250.00	100.0%
6	Install 30" Concrete Curb and Gutter, (Includes 12" depth crushed stone base course to 12' behind C&G)	3250	LF	\$ 22.50	\$73,125.00	3322.85	\$74,764.13		\$74,764.13	102.2%
7	Driveway Paving and Access During Curb Curing	5	EA	\$ 800.00	\$4,000.00	4.00	\$3,200.00		\$3,200.00	80.0%
8	Sawcut Butt Joint	1,720	LF	\$ 2.00	\$3,440.00	1829.00	\$3,658.00		\$3,658.00	106.3%
9	Install 4" Deep Bituminous Pavement (2-1/4" Binder, 1-3/4" Surface, Type Lt)	7,050	SY	\$ 21.00	\$148,050.00	7542.80	\$158,398.80		\$158,398.80	107.0%
10	Remove Existing Bituminous Drive Apron & Replace w/3" Thick Bituminous Drive Apron on 8" Aggregate Base	1,010	SF	\$ 5.00	\$5,050.00	1497.73	\$7,488.65		\$7,488.65	148.3%
11	Remove Existing Concrete Apron & Replace with 6" Concrete Drive Apron on 6" Deep Aggregate base	1,920	SF	\$ 10.50	\$20,160.00	2197.74	\$23,076.27		\$23,076.27	114.5%
12	Hydrant Curb Striping (15 LF Centered on Hydrant)	120	LF	\$ 12.00	\$1,440.00					
13	Special Waterway Curb, Includes placement and Compaction of Base	160	LF	\$ 56.00	\$8,960.00	165.82	\$9,285.92		\$9,285.92	103.6%
14	Restoration	1	LS	\$ 19,500.00	\$19,500.00	1.00	\$19,500.00		\$19,500.00	100.0%
15	Construction Staking and Layout	1	LS	\$ 15,000.00	\$15,000.00	1.00	\$15,000.00		\$15,000.00	100.0%
16	Traffic Control	1	LS	\$ 12,500.00	\$12,500.00	1.00	\$12,500.00		\$12,500.00	100.0%
17	Erosion Control	1	LS	\$ 9,500.00	\$9,500.00	1.00	\$9,500.00		\$9,500.00	100.0%
18	Sanitary Spot Repair - Sunset Lane (20 LF)	1	LS	\$ 5,825.00	\$5,825.00	1.00	\$5,825.00		\$5,825.00	100.0%
19	Sanitary Spot Repair - Linda Rd (10 LF Each)	2	EACH	\$ 4,935.00	\$9,870.00	2.00	\$9,870.00		\$9,870.00	100.0%
20	Sanitary Spot Repair - Linda Road at Durtschi Drive (20 LF)	1	LS	\$ 5,930.00	\$5,930.00	1.00	\$5,930.00		\$5,930.00	100.0%
21	Sanitary Spot Repair - Heather Ct at Perimeter Rd (20 LF)	1	LS	\$ 6,030.00	\$6,030.00	1.00	\$6,030.00		\$6,030.00	100.0%
22	Sanitary Spot Repair - Heather Ct Cul-de-sac (60 LF)	1	LS	\$ 13,850.00	\$13,850.00	1.00	\$13,850.00		\$13,850.00	100.0%
23	Remove and Replace 48" Sanitary Sewer MH w/Castings (Neenah R-1550-B with Non-Rocking Lid)	4	EA	\$ 6,565.00	\$26,260.00	4.00	\$26,260.00		\$26,260.00	100.0%
24	Adjust Existing Sanitary Sewer MH casting to FG (New adjustment rings and external chimney seal)	12	EA	\$ 1,000.00	\$12,000.00	12.00	\$12,000.00		\$12,000.00	100.0%
25	Provide new Sanitary Sewer MH Casting	8	EA	\$ 600.00	\$4,800.00	7.00	\$4,200.00		\$4,200.00	17.5%
26	10-inch Ductile Iron Watermain	20	LF	\$ 198.00	\$3,960.00	35.60	\$7,048.80		\$7,048.80	178.0%
27	8-inch Ductile Iron Watermain	510	LF	\$ 132.00	\$67,320.00	504.60	\$66,607.20		\$66,607.20	18.9%
28	6-inch Ductile Iron Watermain	1,020	LF	\$ 115.00	\$117,300.00	1197.00	\$137,655.00		\$137,655.00	117.4%
29	6-inch Gate Valve and Box	1	EA	\$ 1,985.00	\$1,985.00	3.00	\$5,955.00		\$5,955.00	300.0%
30	8-inch Gate Valve and Box	3	EA	\$ 2,790.00	\$8,370.00	3.00	\$8,370.00		\$8,370.00	100.0%
31	10-inch Gate Valve and Box	1	EA	\$ 4,000.00	\$4,000.00	3.00	\$12,000.00		\$12,000.00	300.0%
32	Fire Hydrant w/Auxiliary Valve	7	EA	\$ 9,230.00	\$64,610.00	8.00	\$73,840.00		\$73,840.00	114.3%
33	Tapping Tee and Gate Valve (Includes Live Tap)	3	EA	\$ 5,500.00	\$16,500.00	3.00	\$16,500.00		\$16,500.00	100.0%
34	Connection to Existing Watermain (Ida Circle at Durtschi Drive)	1	LS	\$ 2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%
35	Connection to Existing Watermain (Linda Road at Michele Street)	1	LS	\$ 3,000.00	\$3,000.00	1.00	\$3,000.00		\$3,000.00	100.0%
36	Connection to Existing Watermain (Linda Road at Durtschi Drive)	1	LS	\$ 3,000.00	\$3,000.00	1.00	\$3,000.00		\$3,000.00	100.0%
37	Connection to Existing Watermain (Heather Court at Easement)	1	LS	\$ 2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%
38	Abandon Existing Watermain	1	LS	\$ 2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%
39	Replacement of Water Service (including tap and connections)(Owner supplied corp, box, stop and reducer)	26	EA	\$ 550.00	\$14,300.00	26.00	\$14,300.00		\$14,300.00	100.0%
40	Installation of Owner supplied Copper Water Service	1,015	LF	\$ 72.00	\$73,080.00	917.50	\$66,060.00		\$66,060.00	90.4%
41	Underground Utility Exploration	6	EA	\$ 1,000.00	\$6,000.00					
42	Rock Excavation	500	LF	\$ 40.00	\$20,000.00	224.00	\$8,960.00		\$8,960.00	44.8%
43	12-Inch RCP	42	LF	\$ 103.00	\$4,326.00	40.00	\$4,120.00		\$4,120.00	95.2%
44	15-Inch RCP	134	LF	\$ 108.00	\$14,472.00	131.00	\$14,148.00		\$14,148.00	97.8%
45	2' x 3' Type H Curb Inlet w/casting and grate	2	EA	\$ 2,890.00	\$5,780.00	2.00	\$5,780.00		\$5,780.00	100.0%
46	Manhole w/casting and grate	2	EA	\$ 3,405.00	\$6,810.00	2.00	\$6,810.00		\$6,810.00	100.0%
47	Curb Opening w/Medium Rip Rap and Geotextile (Sunset Lane)	1	LS	\$ 2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%
48	Flared End Section with Concrete Flume (Sunset Lane)	1	LS	\$ 1,500.00	\$1,500.00	1.00	\$1,500.00		\$1,500.00	100.0%
49	Temporary Water Supply System for work related to replacement of the water main on Linda Road	1	LS	\$ 10,000.00	\$10,000.00	1.00	\$10,000.00		\$10,000.00	100.0%

Progress Estimate - Unit Price Work
Contractor's Application

For (Contract): 24-100							Application Number: 6 - Release of Retainage				
Application Period: 10/18/2024 to 10/2/25							Application Date: 10/2/2025				
A					B	C	D	E	F		
Item		Contract Information				Estimated	Value of Work	Materials	Total Completed	%	Balance to Finish
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)	Quantity Installed	Installed to Date	Presently Stored (not in C)	and Stored to Date (D + E)	(F / B)	(B - F)
CB1-1	Surge Suppressor and MH	1	LS	\$ 13,310.00	\$13,310.00	1.00	\$13,310.00		\$13,310.00	100.0%	
CB1-2	18" Hydrant Extension	1	LS	\$ 1,897.00	\$1,897.00	1.00	\$1,897.00		\$1,897.00	100.0%	
CB2-1	Hanneman Boulevard Sanitary Sewer Spot Repair	1	LS	\$ 10,510.00	\$10,510.00	1.00	\$10,510.00		\$10,510.00	100.0%	
CB2-2	Perimeter Road Sanitary Spot Repair	1	LS	\$ 7,700.00	\$7,700.00	1.00	\$7,700.00		\$7,700.00	100.0%	
CB2-3	Alaska Patch Increase	1	LS	\$ 3,680.00	\$3,680.00	1.00	\$3,680.00		\$3,680.00	100.0%	
CB2-4	Sunset Patch Increase	1	LS	\$ 3,240.00	\$3,240.00	1.00	\$3,240.00		\$3,240.00	100.0%	
CB3-1	Sunset Lane Storm Sewer	115	LF	\$ 85.00	\$9,775.00	117.00	\$9,945.00		\$9,945.00	101.7%	-\$170.00
CB4-1	Truncated Domes	2	EA	\$ 350.00	\$700.00	3.00	\$1,050.00		\$1,050.00	150.0%	-\$350.00
CB4-2	Conversion of San MH c84 to External Drop	1	LS	\$ 1,950.00	\$1,950.00	1.00	\$1,950.00		\$1,950.00	100.0%	
CB4-3	Added repair to Perimeter Road Sanitary Spot Repair	1	EA	\$ 700.00	\$700.00	1.00	\$700.00		\$700.00	100.0%	
CB4-4	Replace Owner Supplied Curb Box on Alaska Street	1	EA	\$ 250.00	\$250.00	1.00	\$250.00		\$250.00	100.0%	
CB4-5	Order and Install Special Casting on Sunset	1	EA	\$ 970.00	\$970.00	1.00	\$970.00		\$970.00	100.0%	
CB6-1	Added Staking for Storm Sewer added to Sunset Lane	1	LS	\$ 233.76	\$233.76	1.00	\$233.76		\$233.76	100.0%	
CB6-2	Add Historium Storm Sewer Improvements	1	LS	\$ 29,040.00	\$29,040.00						\$29,040.00
CB7-1	Repair of Private Invisible Fence in ROW (Unmarked)	1	LS	\$ 320.71	\$320.71	1.00	\$320.71		\$320.71	100.0%	
Totals					\$1,169,529.47		\$1,166,877.24		\$1,166,877.24	99.8%	\$2,652.23

SMITHGROUP

October 28, 2025

Nic Owen
Village Administrator
VILLAGE OF MOUNT HOREB
138 East Main Street
Mount Horeb, WI 53572

Re Pay Request No. 7 (WARRANTY RELEASE) – Contract 23-101, 2023 Street Improvements

Dear Nic,

Rule Construction, Ltd. has completed all punch list items and requested release of the warranty/retainage for the above referenced project. This payment request is recommended for payment in the amount of \$5,000. A summary of the payment is listed below, and the detailed request has been attached.

TOTAL AMOUNT REQUESTED TO DATE	\$1,487,202.56
AMOUNT OF PREVIOUS PAYMENTS	\$1,482,202.56
AMOUNT DUE THIS APPLICATION	\$5,000.00

If you have questions, please do not hesitate to call. Thank you.

Sincerely,



Heather Brose, PE
Associate | Civil Engineer

cc: Rule Construction, Ltd. via Email

Contractor's Application for Payment No. 7 - Release of Retainage

Application Period: Oct. 26, 2023 - Oct 2, 2025		Application Date: 10/2/2025	
To (Owner): Village of Mt. Horeb	From (Contractor): Rule Construction, Ltd.	Via (Engineer): SmithGroup	
Project: 2023 Street Improvements	Contract: 23-101		
Owner's Contract No.: 23-101	Contractor's Project No.: 23-101	Engineer's Project No.: 23-101	

**Application For Payment
Change Order Summary**

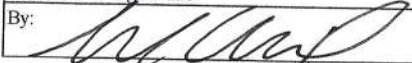
Approved Change Orders		
Number	Additions	Deductions
Change Order #1	\$23,415.00	
Change Order #2	\$7,375.00	
Change Order #3	\$123,260.00	
Change Order #4	\$10,700.00	
TOTALS	\$164,750.00	
NET CHANGE BY CHANGE ORDERS	\$164,750.00	

1. ORIGINAL CONTRACT PRICE.....	\$	\$1,342,719.85
2. Net change by Change Orders.....	\$	\$164,750.00
3. Current Contract Price (Line 1 ± 2).....	\$	\$1,507,469.85
4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$	\$1,487,202.56
5. RETAINAGE:		
a. \$1,487,202.56 Work Completed.	\$	
b. X _____ Stored Material....	\$	
c. Total Retainage (Line 5.a + Line 5.b).....	\$	
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$1,487,202.56
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	\$1,482,202.56
8. AMOUNT DUE THIS APPLICATION.....	\$	\$5,000.00
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$	\$20,267.29

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
 (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
 (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and
 (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By:  Date: 10/2/2025

Payment of: \$ 5,000.00
 (Line 8 or other - attach explanation of the other amount)

is recommended by: Heath R. Brue 10/28/2025
 (Engineer) (Date)

Payment of: \$ _____
 (Line 8 or other - attach explanation of the other amount)

is approved by: _____
 (Owner) (Date)

Approved by: _____
 Funding or Financing Entity (if applicable) (Date)

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): 23-101

Application Number: 7-Release of Retainage

Application Period: Oct. 26, 2023 - Oct 2, 2025

Application Date: 10/2/2025

A					B	C	D	E	F		
Item		Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date	% (F / B)	Balance to Finish (B - F)
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)						
1	Unclassified Excavation - Including removal of all materials & Subgrade (for 4" asphalt and 12" aggregate base, all driveways and misc. removals) Excavation for utilities is not included in estimated unclassified excavation quantity and is incidental to the associated utility work & bid items.	1	LS	\$104,000.00	\$104,000.00	1.00	\$104,000.00		\$104,000.00	100.0%	
2	Excavation below subgrade & place stone fill (undercut)	1240	CY	\$47.00	\$58,280.00	566.54	\$26,627.38		\$26,627.38	45.7%	\$31,652.62
3	Geotextile Fabric	500	SY	\$5.00	\$2,500.00	1699.61	\$8,498.05		\$8,498.05	339.9%	-\$5,998.05
4	Install Crushed Stone Base Course (12" Deep)	8260	SY	\$11.22	\$92,677.20	8475.69	\$95,097.24		\$95,097.24	102.6%	-\$2,420.04
5	Finish Grade Base Course	19	STA	\$400.00	\$7,600.00	19.00	\$7,600.00		\$7,600.00	100.0%	
6	Install 30" Concrete Curb & Gutter. (Includes 12" depth crushed stone base course to 12" behind curb & gutter)	3610	LF	\$20.15	\$72,741.50	3953.56	\$79,664.23		\$79,664.23	109.5%	-\$6,922.73
7	Driveway Platting and Access During Curb Curing (undistributed)	4	EA	\$750.00	\$3,000.00	1.00	\$750.00		\$750.00	25.0%	\$2,250.00
8	Sawcut Butt Joint.	830	LF	\$2.00	\$1,660.00	382.10	\$764.20		\$764.20	46.0%	\$895.80
9	Install 4" Deep Bituminous Pavement (2-1/4" Binder, 1-3/4" Surface, Type LT)	8260	SY	\$17.20	\$142,072.00	8475.69	\$145,781.87		\$145,781.87	102.6%	-\$3,709.87
10	Remove Existing Bituminous Drive Apron and Replace with 3" Thick Bituminous Drive Apron on 8" Deep Aggregate Base	160	SF	\$6.95	\$1,112.00	507.83	\$3,529.42		\$3,529.42	317.4%	-\$2,417.42
11	Remove Existing Concrete Apron and Replace with 6" Thick Concrete Drive Apron on 6" Deep Aggregate Base. (Includes decorative concrete)	935	SF	\$18.04	\$16,867.40	1741.73	\$31,420.81		\$31,420.81	186.3%	-\$14,553.41
12	Hydrant Curb Striping (1.5 LF centered on hydrant, curb face and head, yellow)	105	LF	\$12.00	\$1,260.00	121.00	\$1,452.00		\$1,452.00	115.2%	-\$192.00
13	Special Waterway Curb. Includes placement and compaction of base	125	LF	\$61.33	\$7,666.25	135.70	\$8,322.48		\$8,322.48	108.6%	-\$656.23
14	Restoration	1	LS	\$16,000.00	\$16,000.00	1.00	\$16,000.00		\$16,000.00	100.0%	
15	Construction Staking and Layout	1	LS	\$12,000.00	\$12,000.00	1.00	\$12,000.00		\$12,000.00	100.0%	
16	Traffic Control	1	LS	\$7,500.00	\$7,500.00	1.00	\$7,500.00		\$7,500.00	100.0%	
17	Erosion Control	1	LS	\$8,000.00	\$8,000.00	1.00	\$8,000.00		\$8,000.00	100.0%	
Sanitary Sewer											
18	Remove and Replace 8" SDR 35 PVC Sanitary Sewer (includes reconnection of all live laterals)	1880	LF	\$111.50	\$209,620.00	1903.41	\$212,230.22		\$212,230.22	101.2%	-\$2,610.22
19	Remove and Replace 10" SDR 35 PVC Sanitary Sewer (includes reconnection of all live laterals)	25	LF	\$141.50	\$3,537.50	20.00	\$2,830.00		\$2,830.00	80.0%	\$707.50
20	Remove and Replace 4" SDR 35 PVC Sanitary Laterals	560	LF	\$108.00	\$60,480.00	614.67	\$66,384.36		\$66,384.36	109.8%	-\$5,904.36
21	Adjust Existing Sanitary Sewer Manhole Casting to finish grade. Provide new polyethylene adjusting rings and external chimney seal. Reuse existing casting unless otherwise noted.	9	EA	\$1,250.00	\$11,250.00	14.00	\$17,500.00		\$17,500.00	155.6%	-\$6,250.00
22	Provide New Sanitary Sewer Manhole Casting. (Neenah R-1550-B with non-rocking lid) Installation and adjustment are included within Bid item 20	7	EA	\$1,500.00	\$10,500.00	2.00	\$3,000.00		\$3,000.00	28.6%	\$7,500.00

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): 23-101

Application Number: 7-Release of Retainage

Application Period: Oct. 26, 2023 - Oct 2, 2025

Application Date: 10/2/2025

A					B	C	D	E	F		
Item		Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date	% (F / B)	Balance to Finish (B - F)
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)						
23	Sanitary Sewer Spot Repair on Nordic Trail	1	LS	\$8,500.00	\$8,500.00	1.00	\$8,500.00		\$8,500.00	100.0%	
Water Main											
24	Installation of Owner-supplied 10" Ductile Iron Water Main	850	LF	\$90.00	\$76,500.00	866.50	\$77,985.00		\$77,985.00	101.9%	-\$1,485.00
25	Installation Owner-supplied 8" Ductile Iron Water Main	1150	LF	\$90.00	\$103,500.00	1066.93	\$96,023.70		\$96,023.70	92.8%	\$7,476.30
26	Installation of Owner-supplied 6" Ductile Iron Water Main	150	LF	\$103.00	\$15,450.00	155.42	\$16,008.26		\$16,008.26	103.6%	-\$558.26
27	Installation of Owner-supplied 6" Gate Valve and Box (includes Gate Valve Adapter)	4	EA	\$150.00	\$600.00	4.00	\$600.00		\$600.00	100.0%	
28	Installation of Owner-supplied 8" Gate Valve and Box (includes Gate Valve Adapter)	4	EA	\$200.00	\$800.00	5.00	\$1,000.00		\$1,000.00	125.0%	-\$200.00
29	Installation of Owner-supplied 10" Gate Valve and Box (includes Gate Valve Adapter)	2	EA	\$300.00	\$600.00	2.00	\$600.00		\$600.00	100.0%	
30	Installation of Owner-supplied Fire Hydrant with Auxiliary Valve	7	EA	\$1,500.00	\$10,500.00	8.00	\$12,000.00		\$12,000.00	114.3%	-\$1,500.00
31	Installation of Owner-supplied 8" Tapping Tee and Gate Valve (Included live tap)	2	EA	\$3,200.00	\$6,400.00	2.00	\$6,400.00		\$6,400.00	100.0%	
32	Connection to Existing Main	6	EA	\$2,500.00	\$15,000.00	6.00	\$15,000.00		\$15,000.00	100.0%	
33	Abandon Existing Water Main	1	LS	\$2,000.00	\$2,000.00	1.00	\$2,000.00		\$2,000.00	100.0%	
34	Replacement of Water Service (Including tap and connections) (Owner-supplied corporation, box, curb stop, and reducer)	23	EA	\$500.00	\$11,500.00	22.00	\$11,000.00		\$11,000.00	95.7%	\$500.00
35	Installation of Owner-supplied Type K Copper Water Service	625	LF	\$63.00	\$39,375.00	661.50	\$41,674.50		\$41,674.50	105.8%	-\$2,299.50
36	Underground Utility Exploration	1	EA	\$1,000.00	\$1,000.00						\$1,000.00
37	Rock Excavation	500	LF	\$35.00	\$17,500.00	130.00	\$4,550.00		\$4,550.00	26.0%	\$12,950.00
Storm Sewer											
38	15" ADS N-12 HDPE Pipe	21	LF	\$131.00	\$2,751.00	28.00	\$3,668.00		\$3,668.00	133.3%	-\$917.00
39	12" RCP	1226	LF	\$100.00	\$122,600.00	1167.00	\$116,700.00		\$116,700.00	95.2%	\$5,900.00
40	15" RCP	40	LF	\$142.00	\$5,680.00	40.00	\$5,680.00		\$5,680.00	100.0%	
41	2'x3' Type H Curb Inlet with casting and grate	7	EA	\$3,125.00	\$21,875.00	7.00	\$21,875.00		\$21,875.00	100.0%	
42	Manhole with casting and grate 48" Diameter	2	EA	\$4,850.00	\$9,700.00	2.00	\$9,700.00		\$9,700.00	100.0%	
43	Manhole with casting and grate 60" Diameter	1	EA	\$4,850.00	\$4,850.00	1.00	\$4,850.00		\$4,850.00	100.0%	
44	Concrete Flume and Storm Outfall at Hickory Street	1	LS	\$6,000.00	\$6,000.00	1.00	\$6,000.00		\$6,000.00	100.0%	
45	Oak Valley Dead End Stormwater Swale and STM-CB-108	1	LS	\$6,015.00	\$6,015.00	1.00	\$6,015.00		\$6,015.00	100.0%	
46	Beth Circle Stormwater Swale and STM-CB-202	1	LS	\$3,700.00	\$3,700.00	1.00	\$3,700.00		\$3,700.00	100.0%	
CO#1 Change Order #1											
CB1-1	Installation Owner-supplied 8" Ductile Iron Water Main	130	LF	\$90.00	\$11,700.00	106.17	\$9,555.30		\$9,555.30	81.7%	\$2,144.70
CB1-2	Installation of Owner-supplied 6" Ductile Iron Water Main	5	LF	\$103.00	\$515.00	8.63	\$888.89		\$888.89	172.6%	-\$373.89
CB1-3	Installation of Owner-supplied 6" Tapping Tee and Gate Valve (Included live tap)	1	EA	\$3,200.00	\$3,200.00						\$3,200.00
CB1-4	Reconnection of Water Service to 104 Oakridge	1	EA	\$1,500.00	\$1,500.00	1.00	\$1,500.00		\$1,500.00	100.0%	

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): 23-101

Application Number: 7-Release of Retainage

Application Period: Oct. 26, 2023 - Oct 2, 2025

Application Date: 10/2/2025

A					B	C	D	E	F		
Item		Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date	% (F / B)	Balance to Finish (B - F)
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)						
CB1-5	Plug Main at existing Valve in Oakridge Street	1	EA	\$1,000.00	\$1,000.00	1.00	\$1,000.00		\$1,000.00	100.0%	
CB1-6	Remove existing watermain	60	LF	\$25.00	\$1,500.00	50.00	\$1,250.00		\$1,250.00	83.3%	\$250.00
CB1-7	Abandon existing Watermain in Place (fill w/Flowable Fill)	60	LF	\$25.00	\$1,500.00						\$1,500.00
CB1-8	Tree Removal and Restoration along Route	1	LS	\$2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%	
CB1-9A	Installation of Owner supplied 8" Water Valve	1	EA	\$200.00	\$200.00	1.00	\$200.00		\$200.00	100.0%	
CB1-10A	Connect to existing Watermain	1	EA	\$2,500.00	\$2,500.00	1.00	\$2,500.00		\$2,500.00	100.0%	
CO#2	Change Order #2										
CB2-1	Repair/Reconnect Sewer Lateral (104 Grove/115 Perry)	1	LS	\$7,375.00	\$7,375.00	1.00	\$7,375.00		\$7,375.00	100.0%	
CO#3	Change Order #3										
CB3-1	Sawcut Butt Joint	830	LF	\$2.00	\$1,660.00	720.00	\$1,440.00		\$1,440.00	86.7%	\$220.00
CB3-2	Install 30" Concrete Curb & Gutter. (Includes 12" depth crushed stone base course to 12" behind curb & gutter)	340	LF	\$35.00	\$11,900.00	281.30	\$9,845.50		\$9,845.50	82.7%	\$2,054.50
CB3-3	Special Waterway Curb. Includes Placement and Compaction of Base.	103	LF	\$55.00	\$5,665.00	101.50	\$5,582.50		\$5,582.50	98.5%	\$82.50
CB3-4	Install 4" Deep Bituminous Pavement (2-1/4" Binder, 1-3/4" Surface, Type LT)	630	SY	\$20.00	\$12,600.00	599.90	\$11,998.00		\$11,998.00	95.2%	\$602.00
CB3-5	Install Crushed Stone Base Course (12" Deep)	630	SY	\$14.00	\$8,820.00	599.90	\$8,398.60		\$8,398.60	95.2%	\$421.40
CB3-6	Concrete Sidewalk (5-inch thick) on new 4" Deep Aggregate Base	70	SF	\$12.00	\$840.00	77.00	\$924.00		\$924.00	110.0%	-\$84.00
CB3-7	Install 12" ADS N-12 HDPE Storm Sewer	650	LF	\$72.50	\$47,125.00	640.18	\$46,413.05		\$46,413.05	98.5%	\$711.95
CB3-8	2x3' Type H Curb Inlet with casting and grate	2	EA	\$3,125.00	\$6,250.00	2.00	\$6,250.00		\$6,250.00	100.0%	
CB3-9	Manhole with casting and grate (48" Diameter)	4	EA	\$4,850.00	\$19,400.00	4.00	\$19,400.00		\$19,400.00	100.0%	
CB3-10	Connect to Existing STM-MH-1 (watertight)	1	EA	\$750.00	\$750.00	1.00	\$750.00		\$750.00	100.0%	
CB3-11	Abandon in place existing CMP storm sewer. Fill with sand or cellular concrete per SSSWC	350	LF	\$15.00	\$5,250.00	350.00	\$5,250.00		\$5,250.00	100.0%	
CB3-12	Metal Apron Endwall and concrete flume/curb opening	1	LS	\$3,000.00	\$3,000.00	1.00	\$3,000.00		\$3,000.00	100.0%	
CO#4	Change Order #43										
CB4-1	Remove Top of Valve Box and Patch w Asphalt	3	EA	\$100.00	\$300.00	3.00	\$300.00		\$300.00	100.0%	
CB4-2	Remove and Replace Sewer Manhole on 7th Street	1	EA	\$10,400.00	\$10,400.00	1.00	\$10,400.00		\$10,400.00	100.0%	
	Totals				\$1,510,169.85		\$1,487,202.56		\$1,487,202.56	98.5%	\$22,967.29

SMITHGROUP

October 28, 2025

Nic Owen
Village Administrator
VILLAGE OF MOUNT HOREB
138 East Main Street
Mount Horeb, WI 53572

Re Pay Request No. 3 – Contract 25-100, Nesheim Water Main Rehabilitation

Dear Nic,

Enclosed is Payment Request No. 3 from S&L Underground, Inc. for work performed to date on the above referenced project. This payment request is recommended for payment in the amount of \$285,957.45. A summary of the payment is listed below, and the detailed request has been attached.

TOTAL AMOUNT REQUESTED TO DATE	\$1,352,696.46
LESS RETAINAGE	\$44,341.81
NET AMOUNT DUE	\$1,308,354.65
AMOUNT OF PREVIOUS PAYMENTS	\$1,022,397.20
AMOUNT DUE THIS APPLICATION	\$285,957.45

If you have questions, please do not hesitate to call. Thank you.

Sincerely,



Heather Brose, PE
Associate | Civil Engineer

cc: S&L Underground, Inc. via Email

REQUEST AND CERTIFICATE FOR PAYMENT

PROJECT: Nesheim Water Main Rehabilitation

CITY CONTRACT NO.: 25-100

OWNER: Village of Mount Horeb
138 East Main Street
Mount Horeb, WI 53572

CONTRACTOR: S & L Underground, Inc.
P.O. Box 167
Lodi, WI 53555

REQUEST NO. 3

REQ. DATE: 10/15/25

CHANGE ORDER SUMMARY			
Previously Approved Change Orders:		Additions	Deductions
CO #1		\$2,613.50	
Current Change Orders:		Additions	Deductions
	Net Change by Change Orders:		\$2,613.50

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of work completed under the contract referred to above have been applied to discharge in full, all obligations of CONTRACTOR incurred in connection with the work covered by prior applications for payment numbered _0_ through _1_ inclusive (none); and (2) title to all materials and equipment incorporated in said work or otherwise listed in or covered by this application for payment will pass to OWNER at time of payment free and clear of all liens, claims, security interests, and encumbrances (except such as covered by Bond acceptable to OWNER).

Request is made for payment, as shown below, in connection with the contract. Continuation Sheet is attached.

The present status of the contract is as follows:

ORIGINAL CONTRACT SUM:..... \$1,773,672.41

NET CHANGE BY CHANGE ORDERS:..... \$2,613.50

CONTRACT SUM TO DATE:..... \$1,776,285.91

TOTAL COMPLETED TO DATE:..... ~~\$1,352,334.26~~ **\$1,352,696.46**

RETAINAGE: (5% of work completed until 50% complete)..... \$44,341.81

TOTAL EARNED LESS RETAINAGE:..... ~~\$1,307,992.45~~ **\$1,308,354.65**

LESS PREVIOUS CERTIFICATES FOR PAYMENT:..... \$1,022,397.20

CURRENT PAYMENT DUE:..... ~~\$285,595.25~~ **\$285,957.45**

Submitted by Contractor: Matt Kundert

Date: 10/15/2025

Recommended by Engineer: Heather R. Brose

Date: 10/28/2025

Approved by Owner: _____

Date: _____

CONTINUATION SHEET

REQUEST AND CERTIFICATE FOR PAYMENT -CONTRACTOR'S SIGNED CERTIFICATE IS ATTACHED

PROJECT: Nesheim Water Main Rehabilitation

CITY CONTRACT NO.: 25-100

OWNER: Village of Mount Horeb
138 East Main Street
Mount Horeb, WI 53572

CONTRACTOR: S & L Underground, Inc.
P.O. Box 167
Lodi, WI 53555

REQUEST NO. 3

REQ. DATE:

10/15/25

Item No. (A)	Description of Work (B)	Unit of Measure	Scheduled Quantity (C)	Unit Price (D)	Item Total (C*D)	Work Completed				Total Completed To Date (E+F)		% Complete		
						Previous Requests (E)		This Request (F)		Quantity			Amount	
						Quantity	Amount	Quantity	Amount					
Roadway														
1	Install 30" Concrete Curb & Gutter. (Includes placement and compaction of 12" depth crushed stone Base Course to 12" behind curb & gutter.) (Complete in place)	LF	1500	\$ 39.00	\$58,500.00		\$0.00	700	\$ 27,300.00	700	\$27,300.00	46.67%		
2	Special Waterway Curb. (Includes placement and compaction of 12" depth crushed stone Base Course to 12" behind back of curb.) (Complete in place)	SF	180	\$ 52.30	\$9,414.00		\$0.00		\$ -	0	\$0.00	0.00%		
3	Driveway Plating and Access During Curb Curing (undistributed)	EA	4	\$ 500.00	\$2,000.00		\$0.00		\$ -	0	\$0.00	0.00%		
4	Sawcut Butt Joint (Complete in place)	LF	9600	\$ 1.60	\$15,360.00	2762	\$4,419.20		\$ -	2762	\$4,419.20	28.77%		
5	Install 4" Deep Bituminous Pavement. (2-1/4" Binder, 1-3/4" Surface, Type LT) (Complete in place)	SY	6500	\$ 31.46	\$204,490.00		\$0.00		\$ -	0	\$0.00	0.00%		
6	Remove Existing Bituminous Drive Apron and Replace with 3" Thick Bituminous Drive Apron on 8" Deep Aggregate Base (Complete in place)	SF	500	\$ 5.60	\$2,800.00		\$0.00		\$ -	0	\$0.00	0.00%		
7	Remove Existing Concrete Apron and Replace with 6" Thick Concrete Drive Apron on 6" Deep Aggregate Base. (Complete in place)	SF	230	\$ 13.70	\$3,151.00		\$0.00		\$ -	0	\$0.00	0.00%		
8	Hydrant Curb Striping. (15 LF centered on hydrant, curb face and head, yellow) (Complete in place)	LF	150	\$ 40.00	\$6,000.00		\$0.00		\$ -	0	\$0.00	0.00%		
9	Restoration	LS	1	\$ 35,000.00	\$35,000.00		\$0.00		\$ -	0	\$0.00	0.00%		
10	Construction Staking and Layout	LS	1	\$ 16,161.00	\$16,161.00	0.5	\$8,080.50	0.5	\$ 8,080.50	1	\$16,161.00	100.00%		
11	Traffic Control	LS	1	\$ 55,866.41	\$55,866.41	1	\$55,866.41		\$ -	1	\$55,866.41	100.00%		
12	Erosion Control	LS	1	\$ 25,000.00	\$25,000.00	0.75	\$18,750.00	0.25	\$ 6,250.00	1	\$25,000.00	100.00%		
Water Main														
13	8-inch Ductile Iron Water Main (Complete in place)	LF	4865	\$ 116.00	\$564,340.00	4298	\$498,568.00	544	\$ 63,104.00	4842	\$561,672.00	99.53%		
14	6-inch Ductile Iron Water Main (Complete in place)	LF	220	\$ 101.00	\$22,220.00	163.5	\$16,513.50	65	\$ 6,565.00	228.5	\$23,078.50	103.86%		
15	8-inch Gate Valve and Box (includes Gate Valve Adapter) (Complete in place)	EA	21	\$ 3,716.00	\$78,036.00	21	\$78,036.00		\$ -	21	\$78,036.00	100.00%		
16	Fire Hydrant with Auxiliary Valve (Complete in place)	EA	10	\$ 9,161.00	\$91,610.00	10	\$91,610.00	2	\$ 18,322.00	12	\$109,932.00	120.00%		
17	Tapping Tee and Gate Valve (includes live tap) (Complete in place)	EA	2	\$ 6,492.00	\$12,984.00	0	\$0.00	2	\$ 12,984.00	2	\$12,984.00	100.00%		
18	Connection to Existing Main (Complete in place)	EA	1	\$ 50,000.00	\$50,000.00	1	\$50,000.00		\$ -	1	\$50,000.00	100.00%		
19	Install Temporary Water Main System for Oak Tree Ct Water Main Replacement (includes temporary connections to individual curb stops) (Complete in place)	LS	1	\$ 12,981.00	\$12,981.00	0.5	\$6,490.50	0.5	\$ 6,490.50	1	\$12,981.00	100.00%		
20	Install Temporary Standpipe for Hydrostatic Testing	EA	3	\$ 1,540.00	\$4,620.00	1	\$1,540.00		\$ -	1	\$1,540.00	33.33%		
21	Install Surge Suppressor & Precast Water Access Structure (includes 8 x 6 tee and casting adjustment to finished grade) (Complete in place)	LS	1	\$ 8,717.00	\$8,717.00	0	\$0.00	1	\$ 8,717.00	1	\$8,717.00	100.00%		
22	Abandon Existing Water Main	LS	1	\$ 11,211.00	\$11,211.00	0	\$0.00	1	\$ 11,211.00	1	\$11,211.00	100.00%		
23	Replacement of Water Service (including tap and connections, corporation, box, curb stop, and reducer as required) (Complete in place)	EA	61	\$ 1,718.00	\$104,798.00	33	\$56,694.00	27	\$ 46,386.00	60	\$103,080.00	98.36%		
24	Install 1" Type K Copper Water Service (Complete in place)	LF	1690	\$ 57.70	\$97,513.00	917	\$52,910.90	292.5	\$ 16,877.25	1209.5	\$69,788.15	71.57%		
25	Install 1.5" Type K Copper Water Service (Complete in place)	LF	20	\$ 95.40	\$1,908.00	0	\$0.00	~~45~~ 23	~~\$ 4,293.00~~	~~45~~ 23	~~\$4,293.00~~	225.00%		
26	Install 2" Type K Copper Water Service (Complete in place)	LF	20	\$ 107.00	\$2,140.00	0	\$0.00	~~23~~	~~\$ 2,461.00~~	~~0~~ 23	~~\$0.00~~	0.00%		
27	Underground Utility Exploration (as requested by Engineer) (undistributed)	EA	6	\$ 970.00	\$5,820.00	4	\$3,880.00		\$ -	4	\$3,880.00	66.67%		
28	Rock Excavation	LF	1500	\$ 85.00	\$127,500.00	802	\$68,170.00	272	\$ 23,120.00	1074	\$91,290.00	71.60%		

Item No. (A)	Description of Work (B)	Unit of Measure	Scheduled Quantity (C)	Unit Price (D)	Item Total (C*D)	Work Completed				Total Completed To Date (E+F)		% Complete
						Previous Requests (E)		This Request (F)				
						Quantity	Amount	Quantity	Amount	Quantity	Amount	
Sanitary Sewer												
29	Install 4" Deep Bituminous Pavement for Pavement Patches associated with Sanitary Sewer Repairs. (2-1/4" Binder, 1-3/4" Surface) (Complete in place)	SY	1300	\$ 31.50	\$40,950.00		\$0.00		\$ -	0	\$0.00	0.00%
30	Remove and Replace 8" SDR 35 PVC Sanitary Sewer (includes reconnection of all live laterals) (Complete in place)	LF	64	\$ 130.00	\$8,320.00	64	\$8,320.00		\$ -	64	\$8,320.00	100.00%
31	Remove and Replace 48" diameter Sanitary Sewer Manhole with castings (Neenah R-1550-Bwith non-rocking lid) (includes adjustment, polyethylene rings, and external chimney seal) (Complete in place)	EA	2	\$ 7,770.00	\$15,540.00	1	\$7,770.00	1	\$ 7,770.00	2	\$15,540.00	100.00%
32	Remove Sanitary Manhole Brick Risers and Replace with New Pre-Cast Concrete Eccentric Cone Section, Chimney, Casting, and External Seal (includes adjustment) (Complete in place) (SAN-MH-7 & SAN-MH-8)	EA	2	\$ 3,455.00	\$6,910.00		\$0.00	2	\$ 6,910.00	2	\$6,910.00	100.00%
33	Adjust Existing Sanitary Sewer Manhole Casting to finish grade. Provide new polyethylene adjustment rings and external chimney seal. Reuse existing casting unless otherwise noted. (Complete in place)	EA	11	\$ 1,222.00	\$13,442.00		\$0.00		\$ -	0	\$0.00	0.00%
34	Provide New Sanitary Sewer Manhole Casting. (Neenah R-1550-B with non-rocking lid) Installation and adjustment are included within Bid Item 33	EA	5	\$ 620.00	\$3,100.00		\$0.00		\$ -	0	\$0.00	0.00%
35	Sanitary Spot Repair - 10 LF (includes Fernco connections.) (Complete in place)	EA	28	\$ 1,190.00	\$33,320.00	19	\$22,610.00	3	\$ 3,570.00	22	\$26,180.00	78.57%
36	Sanitary Spot Repair - 20 LF (includes Fernco connections.) (Complete in place)	EA	6	\$ 2,205.00	\$13,230.00	6	\$13,230.00	1	\$ 2,205.00	7	\$15,435.00	116.67%
37	Sanitary Spot Repair - 30 LF (Ravine Rd) (includes Fernco connections.) (Complete in place)	EA	1	\$ 3,280.00	\$3,280.00	1	\$3,280.00		\$ -	1	\$3,280.00	100.00%
38	Sanitary Spot Repair - 50 LF (Ravine Rd) (includes Fernco connections.) (Complete in place)	EA	1	\$ 5,440.00	\$5,440.00		\$0.00	1	\$ 5,440.00	1	\$5,440.00	100.00%
	Original Contract TOTAL:				\$1,773,672.41		\$1,066,739.01		\$285,595.25		\$1,352,334.26	
Change Orders/Additions												
CO #1	8 x 6 Tee	EA	1	\$1,600.00	\$1,600.00				\$ -	0	\$0.00	0.00%
	6-Inch Gate Valve & Box	EA	1	\$3,400.00	\$3,400.00				\$ -	0	\$0.00	0.00%
	Tracer Wire on Force Main	EA	2	\$200.00	\$400.00				\$ -	0	\$0.00	0.00%
	6-Inch Ductile Iron Water Main	LF	15	\$101.00	\$1,515.00				\$ -	0	\$0.00	0.00%
	Replacement of Water Service	EA	-2	\$1,718.00	-\$3,436.00				\$ -	0	\$0.00	0.00%
	Install 1" Type K Copper Water Service	LF	-15	\$57.70	-\$865.50				\$ -	0	\$0.00	0.00%
	TOTAL CO #1				\$2,613.50		\$0.00		\$0.00		\$0.00	
CO #2					\$0.00				\$ -	0	\$0.00	#DIV/0!
					\$0.00				\$ -	0	\$0.00	#DIV/0!
					\$0.00				\$ -	0	\$0.00	#DIV/0!
					\$0.00				\$ -	0	\$0.00	#DIV/0!
					\$0.00				\$ -	0	\$0.00	#DIV/0!
					\$0.00				\$ -	0	\$0.00	#DIV/0!
	TOTAL CO #2				\$0.00		\$0.00		\$0.00		\$0.00	
Subtotal - Change Orders/Additions:												
TOTAL:					\$1,776,285.91		\$1,066,739.01		\$285,595.25		\$1,352,334.26	



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 5.i

Consideration of Alcohol License Application for Firefly Events Decor & Flowers, 109 N 8th Street

BACKGROUND

This is an application for a Class C wine alcohol license for Firefly Events Decor and Flowers.

RECOMMENDATION

ATTACHMENTS

1. FIREFLY ALC LIC APP



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 5.j

Consideration of Agent Application for Heidy Lange, Firefly Events Decor & Flowers, 109 N 8th Street

BACKGROUND

This is the accompanying agent license needed for the business to hold an alcohol license.

RECOMMENDATION

ATTACHMENTS

1. AGENT APP-HEIDY LANGE



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 5.k

Approval of Mount Horeb Receration Complex Proclamation

BACKGROUND

The attached proclamation includes recommendations from the SNR committee for sustainable features they would like included in the development of the Mount Horeb Recreation Complex.

RECOMMENDATION

ATTACHMENTS

1. Mount Horeb Recreation Complex Sustainability Proclamation



A PROCLAMATION IN SUPPORT OF SUSTAINABILITY EFFORTS AT MOUNT HOREB RECREATION COMPLEX

WHEREAS, the Village of Mount Horeb Sustainability and Natural Resources Committee (SNR) has embraced a mission which addresses the following;

To collaborate with our Village residents to create and expand sustainability practices which are inclusive, safe, and resilient, and improve quality of life for current and future generations who call Mount Horeb home; to advocate and promote sustainable Village policies and practices, and seek innovative solutions while recognizing the interdependence of environmental quality, economic resiliency and growth, and social equity, and;

WHEREAS, the Village of Mount Horeb has Purchased the Lukken Farm and developed a concept plan for the development of a new park, and;

WHEREAS, the SNR Committee has reviewed the Concept Plan and has the following recommendations to include sustainable practices and protect the unique natural resources of Mount Horeb;

NOW, THEREFORE, BE IT PROCLAIMED that the Village of Mount Horeb Sustainability and Natural Resources Committee recommends that no less than 50% of the plantings at the Mount Horeb Recreation Complex be plants, shrubs and trees that are native to Southern Wisconsin; and

BE IT FURTHER PROCLAIMED, the SNR Committee recommends the planting of prairie areas in designated open areas instead of grass that requires traditional mowing and maintenance, and;

BE IT FURTHER PROCLAIMED, that the SNR Committee recommends the inclusion of bioretention basins to help control stormwater in the parking lots, and;

BE IT FURTHER PROCLAIMED, that the SNR Committee recommends pervious pavements where appropriate, if feasible, and other environmentally designed features, and;

BE IT FURTHER PROCLAIMED, that the plan design and native plant choices be reviewed for recommendation by the SNR Committee.

DATED this 23rd day of September, 2025.

Tim White, Sustainability and Natural Resources Chair



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 6.a

Proposal to increase the room tax from 5% to 8% and amend distribution of room tax to Tourism Commission

BACKGROUND

The Board will hold a public hearing and consider an ordinance increasing the room tax from 5% to 8% and amending the room tax distribution from 88/12 room tax entity/village to 80/20.

The proposed changes are recommended by the Tourism Commission to increase the funds available for the Chamber of Commerce, the Village selected room tax entity, to advertise to attract more overnight stays and to create a grant program to award funds to other entities to use for attracting overnight stays. The Tourism Commission is also discussing expanding their area to include surrounding towns and municipalities that have lodging facilities that do not have existing room tax so we can coop on our marketing and achieve a greater reach. The 8% rate is the current maximum allowed under state statutes, but it is a common rate in surrounding areas and won't create a disadvantage to our lodging facilities.

The change in the distribution will allow the Village to better cover its costs of administration of the room tax and, timed with the increase in the room tax, it won't take money away from the Chamber's marketing efforts. Most room tax communities have either an 80/20 or 70/30 distribution. The existing 88/12 was a compromise that both parties felt was needed to pass the original room tax ordinance.

Included in the packet is a comparison of different room tax rates and distribution percentage scenarios.

RECOMMENDATION

ATTACHMENTS

1. Comparison of Overnight Lodging Collection Rate Options

Village of Mount Horeb
Comparison of Overnight Lodging Collection Rate Options
Calculations Based on 2024 Collections

5% Tax Rate 88/12 Split Allocation (CURRENT RATES)							
Quarter	Gross Room Receipts	Exempt Room Receipts	Net Taxable Receipts	Total Tax Collections	Mount Horeb Chamber of Commerce (88%)	Village Admin Fee (12%)	
1st	\$ 329,089.59	\$ 40,599.79	\$ 288,489.80	\$ 14,424.49	\$ 12,693.55	\$ 1,730.94	
2nd	\$ 531,524.22	\$ 38,297.44	\$ 493,226.78	\$ 24,661.34	\$ 21,701.98	\$ 2,959.36	
3rd	\$ 667,898.30	\$ 80,005.40	\$ 587,892.90	\$ 29,394.65	\$ 25,867.29	\$ 3,527.36	
4th	\$ 505,294.56	\$ 86,390.67	\$ 418,903.89	\$ 20,945.19	\$ 18,431.77	\$ 2,513.42	
Total	\$ 2,033,806.67	\$ 245,293.30	\$ 1,788,513.37	\$ 89,425.67	\$ 78,694.59	\$ 10,731.08	

8% Tax Rate 88/12 Split Allocation							
Quarter	Gross Room Receipts	Exempt Room Receipts	Net Taxable Receipts	Total Tax Collections	Mount Horeb Chamber of Commerce (88%)	Village Admin Fee (12%)	
1st	\$ 329,089.59	\$ 40,599.79	\$ 288,489.80	\$ 23,079.18	\$ 20,309.68	\$ 2,769.50	
2nd	\$ 531,524.22	\$ 38,297.44	\$ 493,226.78	\$ 39,458.14	\$ 34,723.17	\$ 4,734.97	
3rd	\$ 667,898.30	\$ 80,005.40	\$ 587,892.90	\$ 47,031.43	\$ 41,387.66	\$ 5,643.77	
4th	\$ 505,294.56	\$ 86,390.67	\$ 418,903.89	\$ 33,512.31	\$ 29,490.83	\$ 4,021.48	
Total	\$ 2,033,806.67	\$ 245,293.30	\$ 1,788,513.37	\$ 143,081.07	\$ 125,911.34	\$ 17,169.73	

8% Tax Rate 80/20 Split Allocation							
Quarter	Gross Room Receipts	Exempt Room Receipts	Net Taxable Receipts	Total Tax Collections	Mount Horeb Chamber of Commerce (80%)	Village Admin Fee (20%)	
1st	\$ 329,089.59	\$ 40,599.79	\$ 288,489.80	\$ 23,079.18	\$ 18,463.35	\$ 4,615.83	
2nd	\$ 531,524.22	\$ 38,297.44	\$ 493,226.78	\$ 39,458.14	\$ 31,566.51	\$ 7,891.63	
3rd	\$ 667,898.30	\$ 80,005.40	\$ 587,892.90	\$ 47,031.43	\$ 37,625.15	\$ 9,406.28	
4th	\$ 505,294.56	\$ 86,390.67	\$ 418,903.89	\$ 33,512.31	\$ 26,809.85	\$ 6,702.46	
Total	\$ 2,033,806.67	\$ 245,293.30	\$ 1,788,513.37	\$ 143,081.07	\$ 114,464.86	\$ 28,616.21	

8% Tax Rate 70/30 Split Allocation							
Quarter	Gross Room Receipts	Exempt Room Receipts	Net Taxable Receipts	Total Tax Collections	Mount Horeb Chamber of Commerce (70%)	Village Admin Fee (30%)	
1st	\$ 329,089.59	\$ 40,599.79	\$ 288,489.80	\$ 23,079.18	\$ 16,155.43	\$ 6,923.75	
2nd	\$ 531,524.22	\$ 38,297.44	\$ 493,226.78	\$ 39,458.14	\$ 27,620.70	\$ 11,837.44	
3rd	\$ 667,898.30	\$ 80,005.40	\$ 587,892.90	\$ 47,031.43	\$ 32,922.00	\$ 14,109.43	
4th	\$ 505,294.56	\$ 86,390.67	\$ 418,903.89	\$ 33,512.31	\$ 23,458.62	\$ 10,053.69	
Total	\$ 2,033,806.67	\$ 245,293.30	\$ 1,788,513.37	\$ 143,081.07	\$ 100,156.75	\$ 42,924.32	

**VILLAGE OF MOUNT HOREB
ORDINANCE 2025-13**

AN ORDINANCE TO AMEND VILLAGE CODE SECTIONS 3.10 (2) and (3) COLLETION OF
TAX ON OVERNIGHT LODGING

The Village Board of the Village of Mount Horeb, Dane County, Wisconsin, do ordain as follows:

Amend: 3.10 (2) Imposition of room tax

Pursuant to Wis. Stat. 66.0615 a tax is hereby imposed on the privilege and services of furnishings, at retail, of rooms or lodging to transients by hotel keepers, motel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of **5.8 percent** of the gross receipts from such retail furnishings of rooms or lodgings. Such tax shall not be subject to the selective tax imposed by Wis. Stat. 77.55(2)(a)1, and may not be imposed upon sales to the federal government and persons listed under Wis. Stat 77.54(9a).

Amend: 3.10 (3) Distribution of taxes collected

Upon receipt of the room taxes that are collected, the municipality shall distribute ~~88~~
80 percent of the room taxes to the Tourism Commission.

The foregoing ordinance was duly adopted by the Village Board of the Village Mount Horeb at its special meeting held on November 5, 2025.

By:

Ryan Czyzewski, Village President

ATTEST:

Alyssa Gaffney, Village Clerk

APPROVED: _____



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Denise Schwenn, Finance
Director/Treasurer

AGENDA ITEM # 6.b

Consideration of Resolution 2025-14 Levy Limit Exception for the MHAJFD under 2005 Wisconsin Act 484

BACKGROUND

Excerpt from Fire Chief Jenny Minter email, 9/18/2025:

"Clerks,

At the MHAJFD Fire Board meeting last night, I informed the board members that our budget appears to have the correct alignment to have municipalities use the levy limit exception for fire/EMS. The CPI report was released on September 11th, allowing me to put together the attached summary of the budget increases for this exception. I am no expert on levy limit worksheets, but will provide you with what I know. We have also revised the agenda for the Budget Meeting on Wednesday, September 24th to allow for time to discuss this in person. A new agenda is attached.

One exception to the levy limit restrictions is for funding fire protection and emergency medical services operations that are done under a cooperative or joint arrangement with other municipalities. Your municipality is party to one of these arrangements through the Mount Horeb Area Joint Fire Department, and can take advantage of this exception for increasing the funding towards these vital services.

The adjustment criteria are outlined in Statute 66.0602(3)(h). There are three criteria:

1. To qualify for this exception the total assessed charges to the member municipalities must stay under the factor of the consumer price index + 2%. This year the overall factor, using the state directed CPI, is 4.9%
2. The increase in the specific amount levied to pay for fire/EMS would cause the municipality to exceed the limit that is otherwise applicable.
3. All municipalities served by the joint department must adopt a resolution in favor of exceeding the limit.

It is important to note that municipalities are not required to actually take the adjustment on their levy limit worksheet, even if they pass the resolution. If there is one municipality that needs to use this levy exemption, the hope is that the other municipalities approve resolutions so the one partner can take the adjustment."



AGENDA ITEM REPORT

RECOMMENDATION

It has been determined that not only will the adoption of this resolution assist the townships in our area, but the Village of Mount Horeb will also benefit by applying for this exception for the 2026 proposed budget. Recommendation--approve adoption of reso 2025-14.

ATTACHMENTS

1. reso 2025-14 Levy Limit Exception for the MHAJFD under 2005 Wisconsin Act 484

RESOLUTION NO. 2025-14

**A RESOLUTION TO AUTHORIZE A LEVY LIMIT EXCEPTION FOR CHARGES ASSESSED
BY THE MOUNT HOREB JOINT FIRE DISTRICT PURSUANT TO 2005 WISCONSIN ACT
484**

WHEREAS, the Village of Mount Horeb, the Village of Blue Mounds, the Town of Blue Mounds, the Town of Cross Plains, the Town of Perry, the Town of Primrose, the Town of Springdale, and the Town of Vermont, herein referred to as signatory municipalities, provide for the joint operation and maintenance of fire protection and emergency medical services through the Mount Horeb Area Joint Fire Department pursuant to Section 66.0301, Wisconsin Statutes; and

WHEREAS, under Section 66.0602(3)(h), Wisconsin Statutes, the local levy limit otherwise applicable to municipalities does not apply to the amount a municipality levies in that year to pay for charges assessed by a joint fire department or a joint emergency medical services district, but only to the extent that the amount levied to pay for such chargers would cause the municipality to exceed the limit otherwise applicable, and

WHEREAS, the Mount Horeb Area Fire Department's total charges assessed for the current year (2026 budget) increased, relative to the total charges assessed for the prior year (2025 budget), by a percentage that is less than or equal to the percentage change in the U.S. Consumer Price Index (CPI) for all urban consumers, U.S. city average, as determined by the U.S. Department of Labor, for the 12 months ending on August 31, 2025 plus 2%; and

WHEREAS, all signatory municipalities adopt a resolution supporting the increase in order to qualify for the adjustment to levy limits;

NOW, THEREFORE, BE IT RESOLVED, the municipality governing Board, hereby adopts this resolution in favor of any signatory municipality exceeding the levy limit, in accordance with Section 66.0602(3)(h) if they are authorized to do so and elect.

Adopted, approved and recorded November 5, 2025

Ryan Czyzewski
President

ATTEST:

Alyssa Gaffney
Village Clerk

(SEAL)



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 6.c

Presentation of 2026 Operating Budget and 2026 - 2030 Capital Improvement Plan

BACKGROUND

Included in the packet is the draft 2026 Operating Budget and 2026-2030 Capital Improvement Plan. Administrator Owen is also working on his budget presentation packet, which we hope to add to the packet on Monday. Thank you to the Finance and Personnel Committee, Village and Utility Department Heads, and especially Finance Staff Denise Schween and Niki Erickson for their hard work on getting the 2026 budget put together.

At this meeting, Administrator Owen will give a brief presentation on the budget highlights, followed by questions and discussion from the Board.

RECOMMENDATION

ATTACHMENTS

1. _2026 Draft Operating Budget and Capital Improvement Plan
2. 2026 Budget Packet Final

Village of Mount Horeb 2025 Budget File Index

Tab	Page	Document(s)	Fund
0	1	Index	
1	2	Notes	
	3	Summary by Fund	
	4	Full Municipal Budget Summary	
	5	Levy Limit Worksheet	
	6-7	Where Village Tax Dollars Go - 2025 & 2026 Pie Charts	pies
	8	Where Your Tax Dollars Go - 2026 Pie Chart	pies
	9-10	Summary of Wages & Benefits	
	11	FTE Report 2022-2026 Budget	
2	12	General Fund Budget Summary	
	13-20	General Fund Detail	100
3	21	Debt Service Detail by Bond/Loan	
	22	General Debt Service Budget	300
	23	TID Debt Service Budget	350
4	24-26	2024-2029 Capital Improvement Plan	
	27-28	Capital Projects Budget	400
5	29-31	Library Budget	240
6	32-34	Outreach Budget	230
7	35	Swimming Pool Budget	215
8	36	Employee Retirement Health Insurance Fund Budget	250
9	37	Revolving Loan Fund	280
10	38-40	TID Fund Budgets	450-460
11	41	Park Development Fund	200
	42	Terrace Tree Fund	201
	43	Future Streets	220
	44	Cable Programming Fund	225
	45	Tourism Promotion (Room Tax) Fund	260
12	46-47	Electric Utility Budget	910
	48-49	Water Utility Budget	920
	50-51	Wastewater Utility Budget	930

TAB	DESCRIPTIONS
1	General Municipal Summaries
2	General Fund
3	Debt
4	Capital Improvements Plan
5	Library
6	Outreach
7	Swimming Pool
8	Employee Retirement Health Ins Fund
9	Revolving Loan Fund
10	TID Funds
11	Misc. Funds
12	Utility Funds

**Village of Mount Horeb
2026 Budget
Notes**

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

New Report 2026: Full Municipal Budget Summary; "at-a-glance" summarized revenues, expenses for prior year, current year, and budgeted year; including fund balances and indebtedness.

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

Fund	Account	Original	10/1/2025	10/15/2025	FINAL	Amount of	Notes
		9/24/2025				Change	
Capital Impr Fund	Various truck descriptions revised & updated		-			-	Updated capital item descriptions to correct vehicle years. DS
Capital Impr Fund	Park Equipment	-	417,000				Added missing Grundahl Park Project DS
Park Dev Fund	GRUNDAHL PARK SPECIAL EXPEND.	-	50,000				Added missing Grundahl Park Project DS
General Fund	STATE GRANT - TRANSPORTATION	529,000	598,644			69,644	WDOT Reported Estimate for 2026 rec's 9/25/25. DS
Capital Impr Fund	Electric-Wally Road Regulators	180,000	250,000			70,000	Revised bid rec'd 9/26/25; add \$70K per Jordy. DS
Capital Impr Fund	Wastewater-2nd St Pump Station	100,000				(100,000)	Electing to utilize Replacement Fund resources to cover this project.
Capital Impr Fund	Water-Well Scales & Fluoride Chemicals	17,000		2,532		(14,468)	WiDept of Health-GRANT Awarded \$14,468 10/2/2025
LEVY tab	Assessed Value (estimated)	1,191,018,700		1,200,207,500		9,188,800	Assessed value increase confirmed via WDOR 2025 SOA
Cable TV Fund	Contractual Services-CATV	11,722		11,750		28	Increase based on new invoicing received for 2026 contract term
Capital Impr Fund	Potential Deferrals Identified			(100,000)		(100,000)	Potential lower priority capital items to defer
Outreach / Outreach Sp Funds	Case Mgmt/Nutrition revenues	135,934			134,118	(1,816)	Dane Cty Dept Human Svcs budget cut rec'd 10/10/25; adjusting Special Funds transfer to accommodate change.
2026 Wages tab	Public Services / Forestry / Parks staff listings					-	Changed PS section to include all PS, Parks, Forestry in one section
2026 Wages tab	COLA + Merit Increase percentages	2.5% + 3.0%			2.5% + 1.5%	(36,235)	F&P Budgetary cut; 10/15/25 Merit portion reduced to 1.5%
Fund 100	Public Safety Overtime	110,000			90,000	(20,000)	F&P Budgetary cut; 10/15/25 Police OT Admin \$-2500, Patrol \$-175
Capital Impr Fund	Police Vehicle Purchase 2026	83,000			-	(83,000)	F&P Budgetary cut; 10/15/25 Defer new PD vehicle to 2027
Capital Impr Fund	Community Center - Retaining Wall	30,000			-	(30,000)	F&P Budgetary cut; 10/15/25 Defer to 2027
Capital Impr Fund	Lighted Snowflakes for Main St Lightpoles	25,000			-	(25,000)	F&P Budgetary cut; 10/15/25 Defer to 2027
General Fund	Proposed Wheel Tax	-			-	-	Line removed from Fund 100 file (row hidden)
LEVY tab	Levy Limit Calculations					15,810	Adjustment for FD dues - Resolution to allow levy increase
Fund 100	Property Taxes-General Fund	3,221,743			3,050,896	(170,847)	Adjusting General Fund Levy: Net F&P budgetary changes listed above
All Funds	Projections Estimates 2025						Updated 2025 PROJECTIONS based on actual GL activity to 10/31/25

Levy Limit - Allowable increase in levy, excluding debt levy

Allowable Levy Increase	2.000% *Per WDOR & ERP program, the maximum allowable increase is 2%
Actual Levy Increase	0.301% *This is the actual levy limit calculation (without debt) + personal property tax aid
Amount to (cut)/add	0

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

Capital Expenditures

Village budget, net of expected revenue	1,056,186
12/31/26 Fund balance given current budget	(1,773,008) balance should be at least \$0

Recommendation: For 2026: Defer non-essential capital requests, consider implementation of wheel tax. For 2027: Seek Levy Limit Referendum

Deferring capital needs is a temporary solution. A wheel tax would carry forward to future years. Referendum timing would only impact 2027, unless additional years are included/approved.

New Positions:

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

Wages

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

Recommendations: * 2.5% COLA raises for non-union/library/outreach employees (currently reflected in budget, along with other special requests)
* Up to 1.5% Merit Increases for staff as determined by annual review/employee evaluations process. (Changed from 3% as of 10/15/25 per F&P Committee recommendation)

2.5% COLA Increases have the following impact:

General Fund	77,977
Other Village Funds	8,350
Utility Funds	31,493
Total	117,820

1.5% Merit Increases have the following impact:

General Fund	46,786
Other Village Funds	4,007
Utility Funds	18,896
Total	69,689

TOTAL Potential Wage increases for 2026 **187,509**

**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	9,928,091	4,222,756	520,000	845,698	253,228	122,272	33,000	1,685,077	304,975	17,915,096	12,496,562	30,411,658
TOTAL EXPENDITURES	10,721,431	4,169,296	3,177,486	869,634	255,409	177,932	37,500	1,414,120	327,878	21,150,686	12,281,205	33,431,891
EXCESS (DEFICIT)	(793,340)	53,460	(2,657,486)	(23,936)	(2,181)	(55,660)	(4,500)	270,957	(22,903)	(3,235,590)	215,357	(3,020,233)
FUND BALANCE JANUARY 1	997,066	625,557	884,478	93,605	302,057	(122,615)	350,338	(1,208,729)	753,274	2,675,029	27,783,161	30,458,190
FUND BALANCE DECEMBER 31	203,726	679,017	(1,773,008)	69,669	299,876	(178,276)	345,838	(937,772)	730,370	(560,561)	27,998,518	27,437,957
PROPERTY TAX CONTRIBUTION	3,050,896	3,011,998	300,000	535,358	52,237	42,000	30,000	1,586,132	0	8,608,621	0	8,608,621

PROPERTY TAXES ARE
SUMMARIZED AS FOLLOWS:

	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>% CHANGE</u>
GENERAL FUND	3,121,844	3,050,896	-2.27%
DEBT SERVICE FUND	1,757,391	3,011,998	71.39%
CAPITAL PROJECTS FUND	214,000	300,000	40.19%
LIBRARY FUND	530,057	535,358	1.00%
OUTREACH/NUTRITION FUND	50,568	52,237	3.30%
SWIMMING POOL FUND	42,000	42,000	0.00%
EMPLOYEE RETIRE. INS. FUND	40,000	30,000	-25.00%
TOTAL GENERAL LEVY	5,755,860	7,022,489	22.01%
TID INCREMENT	1,562,418	1,586,132	1.52%
TOTAL PROPERTY TAX CONTRIB.	<u>7,318,278</u>	<u>8,608,621</u>	17.63%

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	1,201,598,000	0.89%	10,610,300	Assessed Value increase(decrease) from prior year
MIL RATE PER \$1,000 ASSESSED W/OUT TID	4.832846	5.844291	20.93%		

2026 Village of Mount Horeb Municipal Budget Summary

REVENUES						EXPENDITURES						All Existing Indebtedness as of 12/31/2025	
Fund Name	12/31/2024	2025	6/30/2025	2025	2026	Fund Name	12/31/2024	2025	6/30/2025	2025	2026		
	Actual	BUDGET	ACTUAL	PROJECTION	BUDGET		Actual	BUDGET	ACTUAL	PROJECTION	BUDGET		
General Fund						General Fund						48,897,981	
Taxes	6,164,025	6,254,740	4,552,951	6,254,740	7,534,522	General Government	909,014	1,010,869	523,085	1,010,869	1,015,981		
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	3,490,310		
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	1,837,161		
Fines, Forfeitures, Penalties	26,435	50,000	11,829	50,000	30,500	Culture, Recreation, Education	358,153	375,953	147,127	375,953	388,987		
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	3,971,593		
Miscellaneous Revenue	87,429	327,354	87,898	327,354	126,504								
Other Financing Sources	3,879	8,400	0	8,400	28,800								
General Fund Revenues	8,489,906	8,931,379	5,564,133	8,931,379	9,928,091	General Fund Expenses	9,083,091	9,459,611	5,280,653	9,465,625	10,721,431	997,066	203,726
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	2,957,458	General Debt Service Fund	1,727,469	1,701,771	1,522,641	1,701,771	2,957,458	21,143	21,143
Capital Projects Fund	5,618,796	5,775,198	5,604,935	5,717,700	520,000	Capital Projects Fund	6,726,150	3,038,924	1,533,646	3,038,924	3,177,486	884,478	(1,773,008)
Future Streets Fund	6,418	800	3,679	5,000	2,200	Future Streets Fund	6,418	800	3,679	5,000	2,200	102,704	104,904
Library Fund	792,424	816,300	675,558	816,300	838,898	Library Fund	872,316	827,114	422,022	836,471	863,734	147,465	122,629
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	201,036	235,779	235,578	SW Dane Outreach Fund	214,359	223,003	164,816	223,003	233,093	19,313	21,798
Outreach Special Projects Fund	58,780	17,650	25,910	17,650	17,650	Outreach Special Projects Fund	7,588	3,500	1,737	14,500	22,316	282,744	278,078
Swimming Pool Fund	111,574	114,020	68,705	138,328	122,272	Swimming Pool Fund	159,434	167,120	76,819	172,373	177,932	(122,615)	(178,276)
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
Cable Programming Fund	40,451	52,000	13,962	52,000	52,000	Cable Programming Fund	47,031	50,921	17,457	50,921	50,199	32,257	34,058
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	20,679	82,026	69,347
Park Development Fund	54,709	14,400	34,470	49,070	42,000	Park Development Fund	95,244	13,000	49,159	57,422	113,000	270,483	199,483
Total Village Fund Revenues	20,973,250	21,232,671	16,090,751	20,796,389	17,882,096	Total Village Fund Expenses	22,552,273	18,738,289	11,493,705	18,373,007	21,167,160	2,334,563	(896,527)
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	3,059,233	7,894,416	7,963,821	8,837,043	9,000,388
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	1,523,597	7,480,445	7,522,926
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	2,793,787	11,465,674	11,475,205
Total Utility Fund Revenues	11,682,178	12,233,039	5,376,900	12,273,039	12,496,562	Total Utility Fund Expenses	11,120,595	12,158,575	5,065,914	12,246,798	12,281,205	27,783,161	27,998,518
TOTAL ALL FUNDS REVENUE COMBINED	32,655,428	33,465,710	21,467,651	33,069,428	30,378,658	TOTAL ALL FUNDS EXPENSES COMBINED	33,672,867	30,896,863	16,559,619	30,619,804	33,448,366	30,117,724	27,101,991

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	3,050,896	3,148,525	3,249,277	3,353,254	3,460,559
Library (240)	506,477	512,132	530,057	535,358	540,711	546,118	551,579	557,095
Outreach/Nutrition (230)	47,343	48,953	50,568	52,237	53,961	55,742	57,581	59,481
Capital Projects (400)	250,000	249,999	214,000	300,000	300,000	300,000	300,000	300,000
Revolving Loan	0	0	0	0	0	0	0	0
Employee Retirement Insurance (250)	40,000	40,000	40,000	30,000	35,000	40,000	45,000	50,000
Welcome Center (290)	0	0	0	0	0	0	0	0
Swimming Pool (215)	29,999	30,700	42,000	42,000	42,000	42,000	42,000	42,000
TID Debt Service (350)	54,342	54,427	55,620	54,540	0	0	0	0
General Debt Service (300)	1,601,120	1,700,000	1,701,771	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
TOTAL GENERAL LEVY	5,524,987	5,658,439	5,755,860	7,022,489	7,294,636	7,164,486	7,050,686	6,968,307
GENERAL LEVY % CHANGE	0.73%	2.42%	1.72%	22.01%	3.88%	-1.78%	-3.34%	-2.74%
LEVY LIMIT CALC (W/O DEBT) + PERSONAL PROPERTY TAX AID	3,869,525	3,904,012	3,998,469	4,010,491	4,120,197	4,233,137	4,349,414	4,469,135
LEVY LIMIT % CHANGE	1.11%	0.89%	2.42%	0.30%	2.74%	2.74%	5.56%	5.58%
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	1,201,598,000	1,225,629,960	1,250,142,559	1,250,142,559	1,275,145,410
								*estimates

Mil rate	7.1049	4.7847	4.8328	5.8443	5.9517	5.7309	5.6399	5.4647
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Levy based on \$250,000 assessed value

PREVIOUS AVERAGE	\$1,776	\$1,196
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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	\$2,338	\$2,381	\$2,292	\$2,256	\$2,186
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Annual ave. tax bill change; after Village reassessment, 2023

\$718 \$19 \$405 \$43 -\$89 -\$125 -\$106

Mil Rate Percent change

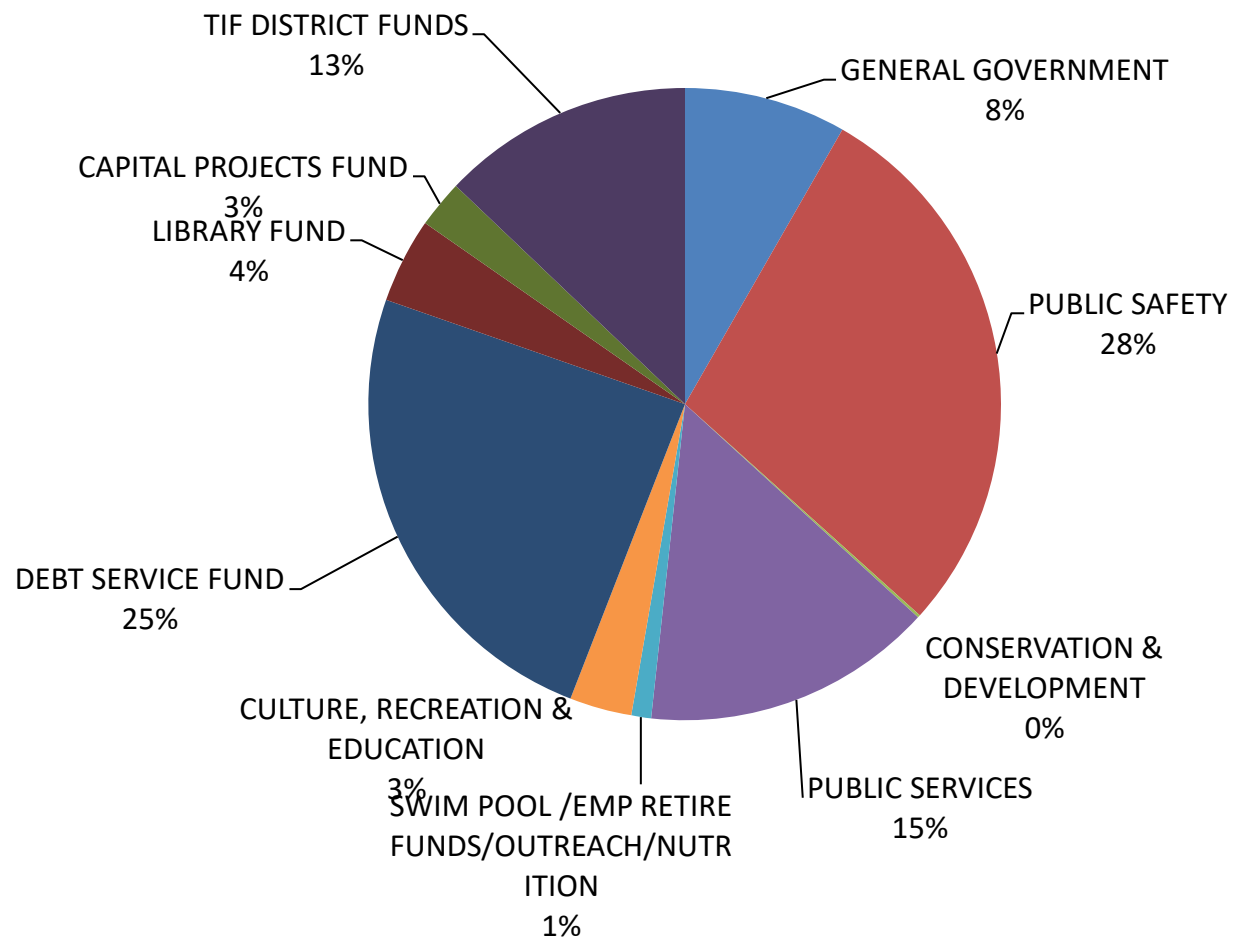
-32.66% 1.01% 20.93% 1.84% -3.71% -1.59% -3.11%

2025 Estimated Allowable Levy

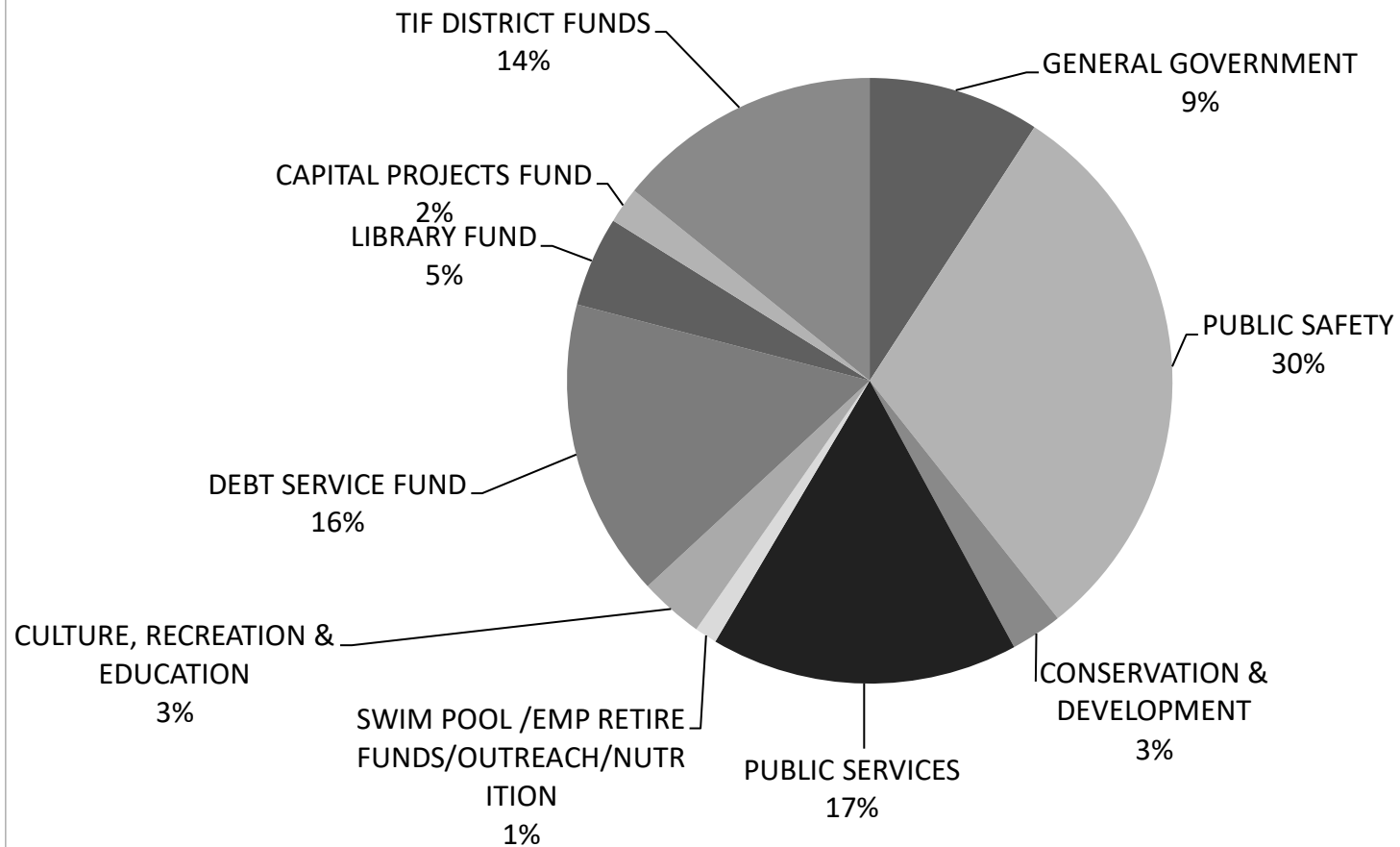
7,022,489

0 levy (too high)/low

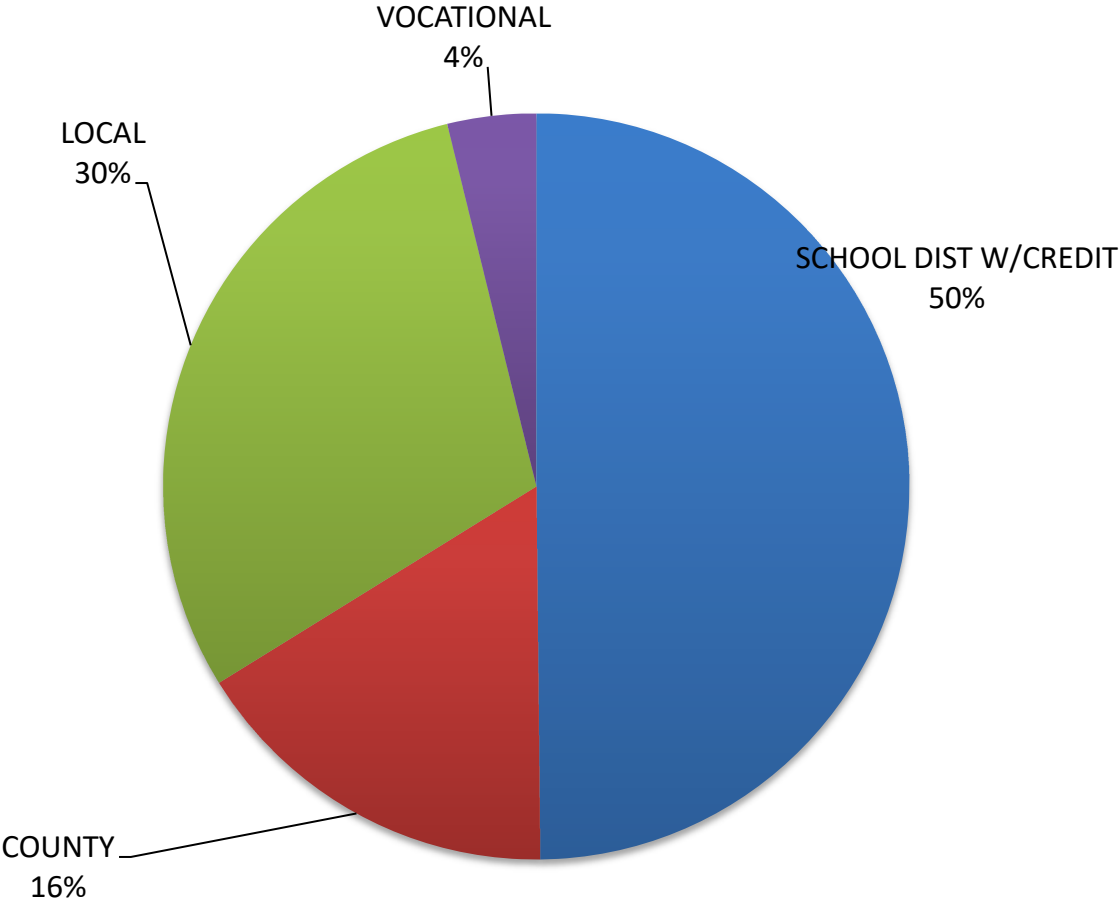
WHERE YOUR VILLAGE TAX DOLLARS GO - 2026



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	2,671,285	2,715,885	2,777,852	2,825,221	2,890,032
Overtime	125,890	123,139	167,116	118,723	117,256	120,056	120,758	123,588	124,473
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	271,142	278,570	286,908	294,468	303,233
FICA	159,108	166,255	179,479	205,582	212,911	216,537	221,331	225,172	230,197
200 Funds (201,215,225,230,240)									
Wages	527,224	593,374	614,471	713,209	733,989	752,443	771,532	791,277	811,706
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	47,583	49,195	50,845	52,576	54,365
FICA	40,239	45,113	50,141	57,631	56,341	57,753	59,213	60,724	62,286
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	1,313,150	1,326,283	1,339,544	1,352,940	1,366,469
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	97,385	98,890	100,416	101,962	103,530
FICA	90,162	99,073	106,861	106,861	103,471	104,490	105,520	106,559	107,610
Total All Funds									
Wages	3,817,995	4,023,247	4,374,903	4,650,511	4,723,423	4,799,611	4,891,428	4,971,938	5,070,707
Total per 2026 Wages tab					4,796,282				
Wages tab more / (less) than budget tabs					72,859				
Turnover allowance (10% turnover; 60 days to refill)					79,938				
Overtime	174,302	167,748	204,898	156,605	159,323	162,311	163,205	166,231	167,316

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	416,110	426,655	438,169	449,006	461,128
FICA	289,510	310,441	336,481	370,073	372,723	378,780	386,064	392,455	400,093
Total Wages & Benef	5,450,949	5,775,679	6,082,421	6,666,627	6,745,007	6,872,881	7,017,442	7,152,255	7,306,937
Increase v PY	14.2%	6.0%	5.3%	15.4%	1.2%	1.9%	2.1%	1.9%	2.2%

Notes:

FTE Additions =

Wages: COLA 2.5% 2026 + potential 1.5% based on Annual Evaluations \$72K included in budget for turnover allowance (assuming 10%/60 days to fill)

Health Insurance annual cost = estimating rates up 11.5% over 2025 per notice from ETF

Dental Insurance annual cost = no increase 2026; estimating rates up 3% 2026+

Life Insurance annual cost = 2.5% increase 2026; 3% increase thereafter; rates increase in July each year

Retirement employer contribution = 7.20% & 14.80% WPPA in 2026 (6.95% & 14.8% in 2025)

ICI: \$0 premiums 2025 (ACTUAL) and \$0 premiums 2026-2030

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

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

VILLAGE OF MOUNT HOREB
2026 GENERAL FUND BUDGET SUMMARY
(AS REQUIRED BY SECTION 65.90(3))

	2024 ACTUAL	2025 BUDGET	2026 BUDGET	% CHANGE
<u>REVENUES</u>				
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	126,504	-61.36%
OTHER FINANCING SOURCES	3,879	8,400	28,800	242.86%
TOTAL REVENUES	<u>2,831,466</u>	<u>3,175,518</u>	<u>2,905,602</u>	-8.50%
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT	909,014	1,010,869	1,015,981	0.51%
PUBLIC SAFETY	3,273,894	3,324,961	3,490,310	4.97%
PUBLIC SERVICES	1,816,823	1,811,411	1,837,161	1.42%
CULTURE, RECREATION & EDUCATION	358,153	375,953	388,987	3.47%
CONSERVATION & DEVELOPMENT	88,996	302,400	17,400	-94.25%
TRANSFER TO OTHER FUNDS	2,636,211	2,634,016	3,971,593	50.78%
CAPITAL OUTLAY	0	0	0	
TOTAL EXPENDITURES	<u>9,083,091</u>	<u>9,459,611</u>	<u>10,721,431</u>	13.34%
NET-REVENUES OVER (UNDER) EXPEND	(6,251,624)	(6,284,093)	(7,815,829)	
LOCAL PROPERTY TAX	<u>5,658,439</u>	<u>5,755,860</u>	<u>7,022,489</u>	
NET SURPLUS (DEFICIT)	(593,185)	(528,232)	(793,340)	
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>209,740</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	3,050,896	3,148,525	3,249,277	3,353,254	3,460,559
8	100-411110-000		PROPERTY TAXES-OTHER FUNDS	2,525,604	2,524,627	2,636,211	2,634,016	1,951,564	2,634,016	3,971,593	4,146,111	3,915,209	3,697,432	3,507,748
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
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	7,534,522	7,817,648	7,698,726	7,596,409	7,525,774
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
61	100-467430-000		COMMUNITY CENTER (NT)	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
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	70,000	70,000	70,000	70,000	70,000
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	126,504	126,504	126,504	126,504	126,504
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	9,928,091	10,225,301	10,133,513	10,060,028	10,020,107
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	32,623	32,623	32,623	32,623	32,623
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	1,866	1,877	1,887	1,898	1,908
113	100-512000-136	FICA		2,260	2,327	2,641	2,459	1,240	2,459	2,534	2,534	2,534	2,534	2,534
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
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

	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
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	46,509	46,473	46,880	46,853	47,270
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	62,517	63,767	65,043	66,344	67,670
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	4,501	4,617	4,735	4,856	4,981
142	100-514100-136	FICA		5,829	4,968	5,535	9,550	2,875	9,550	4,783	4,878	4,976	5,075	5,177
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	104,404	108,142	108,930	111,275	113,675
149														
150		CLERK												
151	100-514200-111	REGULAR WAGES		62,205	66,801	70,244	117,684	37,413	117,684	80,294	81,900	83,538	85,209	86,913
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	5,925	6,147	6,227	6,457	6,544
158	100-514200-136	FICA		4,655	4,857	5,416	9,156	2,815	9,156	6,295	6,495	6,544	6,748	6,802
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	117,832	121,498	122,923	126,706	128,249
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
173	100-514400-122	OVERTIME		0	16	78	50	30	50	50	125	50	50	50

	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
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	141,257	144,082	146,964	149,903	152,901
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	10,495	10,757	11,027	11,302	11,585
212	100-515200-136	FICA		8,868	9,987	10,153	7,350	5,124	7,350	11,150	11,367	11,587	11,812	12,041
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	203,030	205,719	210,003	214,382	218,860
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	13,224	13,224	13,224	13,224	13,224
228	100-516000-122	OVERTIME		0	0	0	0	0	0	0	0	0	0	0
229	100-516000-131	HEALTH		1,893	872	411	355	784	355	396	408	420	433	446

	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
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	919	952	957	963	968
234	100-516000-136	FICA		980	1,218	320	842	171	842	1,012	1,012	1,012	1,012	1,012
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	63,553	64,015	64,458	64,911	65,373
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	1,015,981	1,004,727	1,044,353	1,045,521	1,061,971
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	547,613	558,565	569,737	581,131	592,754
281	100-521100-113	REGULAR WAGES-BLDG MAINT		255	648	62	1,000	0	1,000	352	352	352	352	352
282	100-521100-122	OVERTIME		24,086	21,151	45,035	35,000	12,399	35,000	32,500	32,500	32,500	32,500	32,500
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	39,453	40,466	41,502	42,565	43,653
288	100-521100-136	FICA		36,733	35,479	41,677	43,609	19,950	43,609	44,406	45,243	46,098	46,970	47,859
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
304	100-521100-810	EQUIPMENT		196	4,687	1,375	0	900	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
305			TOTAL POLICE ADMINISTRATION	824,929	865,073	939,454	943,419	473,184	943,419	968,032	987,915	1,008,155	1,028,914	1,050,101
306														
307			POLICE PATROL											
308	100-521200-111		REGULAR WAGES	749,379	810,900	890,082	970,554	482,128	970,554	1,047,033	1,078,444	1,110,797	1,144,121	1,178,445
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	57,500	59,225	61,002	62,832	64,717
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	163,471	168,944	174,598	180,439	186,474
316	100-521200-136		FICA	62,664	64,422	70,764	78,468	36,247	78,468	84,497	87,032	89,643	92,332	95,102
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	1,627,106	1,675,198	1,724,749	1,775,804	1,828,410
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														
371			TOTAL PUBLIC SAFETY	2,694,369	2,826,159	3,273,894	3,324,961	1,730,989	3,318,975	3,490,310	3,592,135	3,695,063	3,802,908	3,914,184

	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
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	87,463	89,212	90,996	92,816	94,673
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	6,333	6,495	6,661	6,831	7,005
382	100-531000-136	FICA		5,484	5,923	5,813	6,235	3,275	6,235	6,729	6,863	6,999	7,139	7,281
383	100-531000-210	GENERAL VILLAGE ENGINEERING		9,500	13,955	19,513	5,000	768	5,000	5,000	5,000	5,000	5,000	5,000
384	100-531000-249	OFFICE EXPENSES		2,238	1,789	1,260	1,500	1,989	1,500	1,500	1,500	1,500	1,500	1,500
385	100-531000-335	TRAINING		3,853	3,648	3,283	5,500	4,083	5,500	5,000	5,000	5,000	5,000	5,000
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	136,627	139,188	141,806	144,483	147,219
389														
390	VILLAGE GARAGE													
391	100-532300-111	REGULAR WAGES		10,205	15,831	13,853	17,000	6,479	17,000	15,546	15,546	15,546	15,546	15,546
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	1,119	1,126	1,132	1,138	1,144
398	100-532300-136	FICA		711	1,123	995	1,301	449	1,301	1,189	1,189	1,189	1,189	1,189
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	55,353	56,088	56,839	57,609	58,396
404														
405	STREET MACHINERY													
406	100-532400-111	REGULAR WAGES		33,783	24,300	24,171	32,000	17,786	32,000	32,057	32,057	32,057	32,057	32,057
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	2,308	2,321	2,334	2,347	2,359
413	100-532400-136	FICA		2,328	1,716	1,690	2,448	1,237	2,448	2,452	2,452	2,452	2,452	2,452
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	130,602	133,190	135,854	138,596	141,419
419														
420	HIGHWAY & STREET MAINTENANCE													
421	100-533000-111	REGULAR WAGES		65,222	75,698	68,419	76,000	29,787	76,000	81,585	81,585	81,585	81,585	81,585
422	100-533000-112	REGULAR WAGES-MOWING		11,481	9,174	13,708	13,640	7,794	13,640	14,000	14,000	14,000	14,000	14,000
423	100-533000-122	OVERTIME		273	456	88	940	290	940	940	940	940	940	940
424	100-533000-131	HEALTH		26,859	26,895	28,030	27,947	14,708	27,947	31,161	32,096	33,059	34,051	35,073
425	100-533000-132	DENTAL		1,470	1,769	1,659	1,500	846	1,500	1,500	1,545	1,591	1,639	1,688
426	100-533000-133	LIFE		298	312	323	259	143	259	267	275	283	291	300
427	100-533000-134	ICI		0	0	0	0	0	0	0	0	0	0	0

	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
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	7,312	7,312	7,312	7,312	7,312
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	154,841	156,060	157,314	158,604	159,932
434														
435		STREET CLEANING												
436	100-533300-111	REGULAR WAGES		11,640	12,049	10,452	12,000	3,411	12,000	13,306	13,306	13,306	13,306	13,306
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	958	963	969	974	979
443	100-533300-136	FICA		803	843	722	918	236	918	1,018	1,018	1,018	1,018	1,018
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	27,645	27,781	27,922	28,066	28,215
446														
447		SNOW & ICE REMOVAL												
448	100-533400-111	REGULAR WAGES		26,127	26,754	37,280	29,000	13,402	29,000	35,138	35,138	35,138	35,138	35,138
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	3,610	3,630	3,650	3,670	3,690
455	100-533400-136	FICA		2,464	2,832	3,312	3,366	1,113	3,366	3,836	3,836	3,836	3,836	3,836
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	171,853	172,602	173,372	174,164	174,980
459														
460		TRAFFIC CONTROL												
461	100-533500-111	REGULAR WAGES		3,440	3,451	9,211	3,500	959	3,500	6,275	6,275	6,275	6,275	6,275
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	524	527	530	533	535
468	100-533500-136	FICA		277	236	700	344	57	344	557	557	557	557	557
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	19,424	17,871	17,920	17,970	18,020
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	3,951	3,951	3,951	3,951	3,951
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	284	286	288	289	291
484	100-534300-136	FICA		17	448	271	153	0	153	302	302	302	302	302
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

	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
486			TOTAL SIDEWALKS	1,502	18,497	19,483	17,825	0	17,825	20,129	20,149	20,169	20,189	20,210
487														
488			STORMWATER MANAGEMENT											
489	100-534400-111		REGULAR WAGES	7,679	9,178	6,550	9,500	2,171	9,500	9,122	9,122	9,122	9,122	9,122
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	657	660	664	668	671
496	100-534400-136		FICA	523	628	458	727	146	727	698	698	698	698	698
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	21,036	18,206	18,382	18,563	18,749
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	56,660	56,660	56,660	56,660	56,660
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	4,130	4,153	4,176	4,199	4,222
514	100-536350-136		FICA	2,450	3,134	4,456	3,481	1,370	3,481	4,388	4,388	4,388	4,388	4,388
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	291,256	296,993	302,876	308,909	315,096
519														
520			PARKS											
521	100-552000-111		WAGES	87,485	85,744	93,554	105,000	61,391	105,000	103,972	103,972	103,972	103,972	103,972
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	7,630	7,672	7,715	7,757	7,800
528	100-552000-136		FICA	6,656	6,607	7,011	8,186	4,544	8,186	8,107	8,107	8,107	8,107	8,107
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
540			TOTAL PARKS	204,684	198,462	206,240	233,121	118,592	233,121	235,402	238,103	240,877	243,724	246,649

	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
541														
542			FORESTRY											
543	100-561100-111		WAGES	51,476	58,648	56,740	61,000	23,656	61,000	65,031	65,031	65,031	65,031	65,031
544	100-561100-122		OVERTIME	33	0	287	66	147	66	66	66	66	66	66
545	100-561100-131		HEALTH	10,369	13,346	13,941	15,837	5,348	15,837	17,658	18,188	18,734	19,296	19,875
546	100-561100-132		DENTAL	570	826	801	850	320	850	850	876	902	929	957
547	100-561100-133		LIFE	119	172	57	69	24	69	100	103	106	109	112
548	100-561100-134		ICI	0	0	0	0	0	0	0	0	0	0	0
549	100-561100-135		RETIREMENT	3,248	4,238	4,032	4,244	1,663	4,244	4,687	4,713	4,739	4,765	4,791
550	100-561100-136		FICA	3,800	4,574	4,282	4,672	1,754	4,672	4,980	4,980	4,980	4,980	4,980
551	100-561100-240		STUMP REMOVAL	3,200	4,000	2,875	5,000	2,270	5,000	5,000	5,000	5,000	5,000	5,000
552	100-561100-335		TRAINING	0	0	0	0	0	0	0	0	0	0	0
553	100-561100-340		OPERATING SUPPLIES	3,347	359	1,714	2,122	237	2,122	1,800	1,854	1,910	1,967	2,026
554	100-561100-390		REPLACEMENT TREES	8,070	3,665	6,385	6,000	4,030	6,000	6,000	6,000	6,000	6,000	6,000
555	100-561100-810		EQUIPMENT	0	185	683	1,000	0	1,000	1,000	1,000	1,000	1,000	1,000
556			TOTAL FORESTRY	84,232	90,012	91,798	100,859	39,449	100,859	107,172	107,811	108,468	109,143	109,838
557														
558			TOTAL PUBLIC SERVICES	1,513,743	1,611,445	1,816,823	1,811,411	878,710	1,823,411	1,837,161	1,847,409	1,863,265	1,879,635	1,895,041
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	1,980	1,980	1,980	1,980	1,980
563	100-551400-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
564	100-551400-131		HEALTH	252	608	916	801	444	801	893	920	948	976	1,005
565	100-551400-132		DENTAL	12	40	53	45	27	45	46	47	48	49	50
566	100-551400-133		LIFE	3	7	9	8	5	8	8	8	8	8	8
567	100-551400-134		ICI	0	0	0	0	0	0	0	0	0	0	0
568	100-551400-135		RETIREMENT	48	112	188	104	104	104	143	143	144	145	146
569	100-551400-136		FICA	51	110	188	115	101	115	151	151	151	151	151
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
571	100-551400-240		REPAIRS & MAINT. CONTRACTUAL	8,446	21,321	10,813	13,000	4,293	13,000	13,000	13,000	13,000	13,000	13,000
572	100-551400-350		MAINTENANCE SUPPLIES	766	722	1,181	2,900	388	2,900	1,000	1,000	1,000	1,000	1,000
573	100-551400-820		BUILDING REPAIRS	28	248	155	1,000	23	1,000	500	500	500	500	500
574			TOTAL COMMUNITY CENTER	20,392	33,145	24,003	28,928	11,503	28,928	26,422	26,711	27,010	27,317	27,633
575														
576			YOUTH CENTER											
577	100-551500-249		MISCELLANEOUS- CONTRACTUAL	0	0	0	0	0	0	0	0	0	0	0
578														
579			RECREATION ADMINISTRATION											
580	100-553000-111		REGULAR WAGES	110,725	119,258	125,585	134,568	66,860	134,568	140,337	143,144	146,007	148,927	151,905
581	100-553000-122		OVERTIME	0	0	0	0	0	0	0	0	0	0	0
582	100-553000-131		HEALTH	23,916	23,533	22,558	25,823	7,739	25,823	28,793	29,657	30,547	31,463	32,407
583	100-553000-132		DENTAL	952	1,430	1,219	1,400	305	1,400	1,400	1,442	1,485	1,530	1,576
584	100-553000-133		LIFE	134	149	149	118	79	118	118	122	126	130	134
585	100-553000-134		ICI	0	0	0	0	0	0	0	0	0	0	0
586	100-553000-135		RETIREMENT	7,092	7,809	8,026	9,352	4,431	9,352	9,753	10,306	10,571	10,842	11,059
587	100-553000-136		FICA	8,392	9,048	9,583	10,294	5,215	10,294	10,736	10,950	11,170	11,393	11,621
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
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
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
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
592	100-553000-315		POSTAGE	85	73	7	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
594	100-553000-328		PRINTING & PUBLICATION	65	97	422	500	0	500	300	300	300	300	300
595	100-553000-329		RECREATION GUIDE EXPENSES	179	119	119	300	119	300	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
597	100-553000-340		OPERATING SUPPLIES	(101)	4	446	300	96	300	300	300	300	300	300
598	100-553000-370		VEHICLE MAINT, GAS & OIL	342	290	389	500	124	500	500	515	530	546	562

	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
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	216,937	221,592	226,050	230,608	235,207
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	388,987	394,580	400,005	405,558	411,182
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	3,971,593	4,146,111	3,915,209	3,697,432	3,507,748
637	100-592200-500	TRANSFER TO OTHER FUNDS		0	0	0	0	0	0	0	0	0	0	0
638	100-592400-500	TRANSFER TO CAPITAL PROJECTS FUND		0	0	0	0	0	0	0	0	0	0	0
639														
640		TOTAL GENERAL FUND EXPENDITURES		7,946,960	8,359,279	9,083,091	9,459,611	5,280,653	9,465,625	10,721,431	11,002,362	10,930,294	10,843,455	10,802,526
641				2.02%	5.19%	8.66%	4.15%	-41.86%	4.21%	13.27%	2.62%	-0.66%	-0.79%	-0.38%
642		NET REVENUES OVER (UNDER) EXPENDITURES		(217,595)	(261,476)	(593,185)	(528,232)	283,481	(534,246)	(793,340)	(777,062)	(796,780)	(783,427)	(782,419)
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	203,726	(573,336)	(1,370,116)	(2,153,543)
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	203,726	(573,336)	(1,370,116)	(2,153,543)	(2,935,962)

New Debt															YE 2026 DEBT BALANCE
Mount Horeb Debt Service															
NOTE: (Revenue) is debt supported by Utility Rev (GO) is debt supported by tax levy	Original Amt	Term (Yrs)	Start	End	Rate	2022	2023	2024	2025	2026	2027	2028	2029	2030	
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
WWWTP 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) - Stormwater project	500,000	10	2015	2025	2.230%	-	-	-	-	-					-
Norsk Golf Bowl Purchase 2016 (GO)(Referenda)	2,268,257	20	2016	2036	3.500%	-	-	-	-	-					-
Nov 2017 - TID 3 Refunding (GO)	3,055,000	10	2017	2027	1.920%	420,275	429,375	422,288	437,600	424,600	423,300				415,000
Jul 2018 PS Building (GO)(Referenda)	5,995,000	20	2018	2038	3.100%	357,100	351,300	374,900	539,400	608,700	738,300	567,900	579,900	590,700	4,125,000
Jan 2019 PS Building - MH portion of Fire (GO)(Referenda)	3,393,725	40	2018	2058	3.250%	152,516	152,516	152,516	152,516	152,516	152,516	152,516	152,516	138,651	2,138,218
Jul 2018 TID 5 (GO)	475,000	20	2018	2038	3.180%	37,200	36,400	35,600	34,800	34,000	33,200	37,300	36,300	35,300	340,000
Jul 2018 TID 5 Duluth (GO)	3,765,000	20	2018	2038	3.930%	267,318	267,218	271,818	276,018	279,618	287,499	284,955	292,425	294,825	2,870,000
2019 \$2MM Borrowing - Streets / VO & Rec Reno (GO)	2,000,000	10	2019	2029	3.800%	351,300	369,300	297,900	209,300	207,200	204,900	212,200	209,100		590,000
April 2021 Borrowing - Streets (GO)	1,500,000	10	2021	2031	2.000%	202,900	150,550	148,050	165,350	167,400	169,350	166,250	168,100	164,900	795,000
April 2021 Borrowing - Refunding Oct 2012 Bond Streets/Misc (GO)	313,500	5	2021	2026	2.000%	63,751	67,787	66,522	67,980	66,660					-
April 2021 Borrowing - Refunding Oct 2012 TID3 AM#1 Bond	256,500	5	2021	2026	2.000%	52,160	55,462	54,428	55,620	54,540					-
April 2021 Borrowing - Refunding 4/2015 FSB Stormwater Proj Loan	210,000	4	2021	2025	2.000%	55,730	52,700	56,650	55,550						-
April 2021 Borrowing - Refunding 6/30/16 FSB Norsk Loan	1,885,000	14	2021	2035	2.300%	156,235	157,245	156,465	155,425	159,064	157,410	155,520	158,318	155,833	1,245,000
May 2023 - Promissory (GO) - Streets/Misc.	2,250,000	10	2023	2033	5.000%	-	-	61,648	356,250	304,750	304,000	302,750	301,000	303,625	1,790,000
Dec 2024 - State Trust Fund (GO) Loan-Lukken Property	5,000,000	10	2024	2034	5.250%					719,763	719,763	719,763	719,763	719,693	4,604,586
May 2025 - GO Promissory Notes-Streets/Capital Proj	5,285,000	15	2025	2040	5.000%	-	-	-	-	571,405	728,200	654,450	412,575	425,700	5,060,000
2027 \$1.5M Borrowing - Streets / Other	1,500,000					-	-	-	-	-	-	175,000	175,000	175,000	-
Total Village						2,875,306	2,857,353	2,845,285	2,935,809	4,168,216	4,324,438	3,428,604	3,204,997	3,004,227	24,372,804
To General Debt Service Fund						1,510,641	1,488,507	1,492,010	1,549,255	1,587,235	1,649,240	1,656,763	1,670,470	1,471,067	10,343,372
To TID Debt Service Fund						1,212,149	1,216,330	1,200,759	1,234,038	1,210,758	1,149,999	322,255	328,725	330,125	4,025,000
Total Revenue Debt Service - All Departments						1,287,668	1,630,389	1,819,455	1,842,789	1,839,775	1,680,589	1,754,035	1,749,797	1,685,428	18,364,746
Total GO Debt Service - All Departments						2,875,306	2,857,353	2,845,285	2,935,809	4,241,677	4,399,718	3,505,747	3,284,049	3,085,236	26,171,176
															44,535,922
															44,535,922
Total Revenue Debt						19,489,281	22,146,881	20,947,691	19,670,414	18,364,746	17,115,379	15,830,999	14,517,285	13,166,909	18,364,746
Total GO Debt						21,663,282	21,660,766	24,418,250	29,227,567	26,171,176	22,675,358	20,133,174	17,717,105	15,410,146	26,171,176
Equalized Value (2022-2025=Actuals; 2026+ = Est. 1% increase/yr)						1,021,582,400	1,179,583,900	1,267,869,500	1,280,548,195	1,293,353,677	1,306,287,214	1,306,287,214	1,319,350,086	1,319,350,086	
Legal Debt (5% equalized value)						51,079,120	58,979,195	63,393,475	64,027,410	64,667,684	65,314,361	65,314,361	65,967,504	65,967,504	
% of Debt Limit (GO Debt/Equalized Value)						42.41%	36.73%	38.52%	45.65%	40.47%	34.72%	30.83%	26.86%	23.36%	
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	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
300-492400-000	TRANSFER FROM CAPITAL PROJ FUND	0	0	0	0	0	0	0	0	0	0	0
300-499000-000	PREMIUM FOR DEBT ISSUANCE	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,603,745	1,601,120	1,709,837	1,701,771	1,260,857	1,701,771	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
EXPENDITURES												
300-581000-610	PRINCIPAL PAYMENTS	965,000	1,008,250	953,250	821,000	821,000	821,000	1,361,414	1,673,022	1,672,525	1,499,501	1,362,300
300-581000-611	PRINCIPAL PAYMENTS-PUBLIC SAFETY BLDG	145,000	145,000	175,000	350,000	350,000	350,000	435,000	585,000	435,000	465,000	495,000
300-581000-612	DEBT PAYMENT - MHAJFD DEBT	152,516	0	0	152,516	152,516	152,516	152,516	152,516	152,516	152,516	138,651
300-582000-620	INTEREST PAYMENTS	188,540	133,083	246,803	188,855	100,925	188,855	834,828	610,601	538,408	469,355	407,521
300-582000-621	INTEREST PAYMENTS-PUBLIC SAFETY BLDG	212,100	358,816	352,416	189,400	98,200	189,400	173,700	153,300	132,900	114,900	95,700
300-593000-990	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	0	0	0	0
300-599000-000	DEBT SERVICE INTEREST & LOSS	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		1,663,157	1,645,149	1,727,469	1,701,771	1,522,641	1,701,771	2,957,458	3,174,439	2,931,349	2,701,272	2,499,172
NET REVENUES OVER (UNDER) EXPENDITURES		(59,412)	(44,029)	(17,632)	0	(261,784)	0	0	0	0	0	0
300-342200-000	FUND BALANCE-BEG. OF YEAR	142,216	82,804	38,775	21,143		21,143	21,143	21,143	21,143	21,143	21,143
300-342200-000	FUND BALANCE-END OF YEAR	82,804	38,775	21,143	21,143		21,143	21,143	21,143	21,143	21,143	21,143

**VILLAGE OF MOUNT HOREB
2026 BUDGET WORKSHEET**

TID DEBT SERVICE FUND		12/31/2022	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

	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	-	-		173,000	36,027	136,973	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
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
Dictation Equipment			-	-	-		-		-	-		-	-		-	-		-
Body camera / Squad camera system			-	12,500		12,500	-		-	-		-	-		-	-		-
Police Building improvements			-	-		-	-		-	-		-	-		-	-		-
Police Total	98,986	8,000	90,986	29,486	-	29,486	194,986	36,027	158,959	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	50,000	367,000	-		-	-		-	-		-	-		-
Emerald Ash Borer Treatment	-		-	-		-	-		-	-		-	-		-	-		-

	2025 Other			2026 Other			2027 Other			2028 Other			2029 Other			2030 Other		
	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate	Expense	Revenue	Levy/Rate
CORP (Comprehensive Outdoor Recreation Plan) update every 5 years	26,000		26,000			-			-			-			-			-
Community Center - Retaining Wall deferred to 2027				0	-	-	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	3,134,300	2,121,300	1,013,000	1,781,000	906,000	875,000	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	3,177,486	2,121,300	1,056,186	2,002,436	942,027	1,060,409	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 Clearning			-			-	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		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
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 Liftsation Pump			-			-			-			-			-			-
Stewart Park East Liftstation (all new pumps & control panel, all new electrical, building repairs ie: roof, all new piping)			-			-			-	325,000		325,000			-			-
Fall Protection Equipment (2026)			-	10,000		10,000			-			-			-			-
Second Street Pump Station Rehab (2026) **Update 10/1/25--project costs are doubled due to found issues; now qualifies for full REPLACEMENT; electing to utilize Replacement Fund resources to cover this project.															-			-
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	205,000	5,000	200,000	125,000	-	125,000	330,000	-	330,000	-	-	-	-	-	-
VILLAGE Total	3,038,924	2,058,738	980,186	3,177,486	2,121,300	1,056,186	2,002,436	942,027	1,060,409	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	205,000	5,000	200,000	125,000	-	125,000	330,000	-	330,000	-	-	-	-	-	-
Grand Total	8,441,399	2,218,738	6,222,661	5,031,286	2,143,268	2,888,018	4,349,936	942,027	3,407,909	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	23,000	0	0	0	0	0
400-468100-000	DEVELOPER RECAPTURE FEES	0	0	0	0	61,423	61,500	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	36,000	53,000	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	117,000	36,027	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	5,285,000	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	50,000	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	48,200	0	0	0	0	0
	TOTAL REVENUES	716,596	2,834,277	5,618,796	5,775,198	5,604,935	5,717,700	520,000	2,395,652	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	29,486	194,986	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	68,593	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	670,935	2,009,738	2,168,300	1,131,000	515,000	315,000	0
400-534300-820	SIDEWALK IMPROVEMENTS	0	18,800	0	0	0	0	417,000	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	10,000	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	8,000	30,000	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**

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
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	1,533,646	3,038,924	3,177,486	2,002,436	968,856	717,316	19,408
NET REVENUES OVER (UNDER) EXPENDITURES		(1,483,520)	358,356	(1,107,354)	2,736,274	4,071,289	2,678,776	(2,657,486)	393,216	(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)	884,478	(1,773,008)	(1,379,792)	(2,048,648)	(965,964)
400-342100-000	FUND BALANCE-END OF YEAR	(1,045,299)	(686,944)	(1,794,298)	941,976		884,478	(1,773,008)	(1,379,792)	(2,048,648)	(965,964)	(685,372)

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	34,544	34,544	34,544	34,544	34,544
230-473615-000	COUNTY GRANTS - MACM PROGRAM	274	952	1,586	9,416	486	9,416	9,039	9,039	9,039	9,039	9,039
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	7,816	12,600	0	0	0
TOTAL REVENUES		197,722	212,854	200,976	235,779	126,200	235,779	235,578	243,452	234,044	237,342	240,748
EXPENDITURES												
NUTRITION												
230-546200-111	REGULAR WAGES	32,177	33,771	35,181	33,969	17,886	33,969	35,328	37,094	38,948	40,896	42,941
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	2,459	2,674	2,823	2,981	3,147
230-546200-136	FICA	2,039	2,211	2,314	2,599	1,402	2,599	2,703	2,838	2,980	3,129	3,285
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	70,212	72,780	75,393	78,128	80,990
OUTREACH												
230-546300-111	REGULAR WAGES	85,850	88,232	95,295	97,905	49,196	97,905	101,822	106,913	112,258	117,871	123,765
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	7,084	7,705	8,135	8,588	9,067
230-546300-136	FICA	6,192	6,918	6,960	7,490	3,383	7,490	7,789	8,179	8,588	9,017	9,468
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	162,881	170,096	177,610	185,484	193,731
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	233,093	242,876	253,003	263,612	274,721
NET REVENUES OVER (UNDER) EXPENDITURES		24	14,982	(13,382)	12,776	20,330	12,776	2,485	576	(18,959)	(26,270)	(33,973)
230-342100-000	FUND BALANCE-BEG. OF YEAR	4,913	4,937	19,919	6,537	6,537	6,537	19,313	21,798	22,374	3,416	(22,854)
230-342100-000	FUND BALANCE-END OF YEAR	4,937	19,919	6,537	19,313	26,866	19,313	21,798	22,374	3,416	(22,854)	(56,827)

**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	10,560	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	19,536	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	1,095	1,500	1,500	1,500	1,500	1,500	1,500
231-546400-341	RESIDENT ASSISTANCE, EQUIP, SCHOLARSHIPS EXP	0	0	0	0	330	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	7,816	12,600	0	0	0
TOTAL EXPENDITURES		16,176	1,512	7,588	3,500	1,425	14,500	22,316	27,100	14,500	14,500	14,500
NET REVENUES OVER (UNDER) EXPENDITURES		23,098	37,388	51,192	14,150	18,111	3,150	(4,666)	(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	278,078	273,294	276,444	279,594	282,744

*2024 budget included \$16,000 transfer that was not completed. Will review and decide on needs for transfer in 09/2025.

*2026 budget includes \$7,816 transfer to accommodate lost Dane County funding for Outreach/Nutrition programs in fund 230; drawing on Fund Balance as approved by Outreach Board.

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	39,800	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	30,000	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	17,000	15,000	12,000	12,000	12,000	12,000
215-467346-000	SWIMMING POOL RENTAL REVENUE (TAX)	0	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	3,585	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	138,328	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	23,000	28,472	28,472	28,472	28,472	28,472
215-554200-112	REGULAR WAGES-ADMISS/CONCESS	7,255	7,850	8,655	8,960	2,691	9,100	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	2,050	2,061	2,073	2,084	2,096
215-554200-136	FICA	5,421	5,707	6,972	6,996	2,188	6,996	7,596	7,596	7,596	7,596	7,596
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	13,000	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	17,000	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	4,000	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	300	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	600	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	172,373	177,932	179,345	180,798	182,293	183,830
	NET REVENUES OVER (UNDER) EXPENDITURES	(38,527)	(35,070)	(47,860)	(53,100)	(8,114)	(34,045)	(55,660)	(58,896)	(59,148)	(59,418)	(59,706)
215-342100-000	FUND BALANCE-BEG. OF YEAR	32,887	(5,640)	(40,710)	(88,570)	(88,570)	(88,570)	(122,615)	(178,276)	(237,172)	(296,320)	(355,738)
215-342100-000	FUND BALANCE-END OF YEAR	(5,640)	(40,710)	(88,570)	(141,670)	(96,684)	(122,615)	(178,276)	(237,172)	(296,320)	(355,738)	(415,443)

**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

Contract Expires:

2028

2030 Extended 2025

3,139.19

1,145.39

Projections higher due to renegotiated contract

3,139.19

10,412.28

3,139.19

10,412.28

2,831.45

20,789.73

2,509.34

21,929.67

2,178.68

23,132.10

24,400.47

6,105.69

Current Loans Applicable:

Into The Driftless LLC

Floss Please

Interest

Interest

2028

2030 Extended 2025

6,605.62

116,183.82

6,605.62

20,971.54

6,605.62

20,971.54

6,913.39

25,440.00

7,235.50

25,440.00

51,058.50

25,440.00

25,440.00

25,440.00

25,440.00

25,440.00

25,440.00

6,159.32

Into The Driftless LLC

Floss Please

Principal

Principal

formula linked to below

formula linked to below

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	1,420	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	8,750	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	11,300	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	12,500	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	8,100	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUES		62,525	94,078	54,709	14,400	34,470	49,070	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)	(8,352)	(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	270,483	199,483	178,483	178,483	157,483
200-342100-000	FUND BALANCE-END OF YEAR	297,368	319,370	278,835	236,802	264,146	270,483	199,483	178,483	157,483	157,483	136,483

**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	3,579	3,579	3,579	3,579	3,579
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	530	259	261	262	263
201-561100-136	FICA	5	9	355	183	24	183	274	274	274	274	274
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	20,679	20,446	20,488	20,530	20,573
NET REVENUES OVER (UNDER) EXPENDITURES		(16,220)	(113)	(14,295)	(8,512)	(8,306)	(7,362)	(12,679)	(12,446)	(12,488)	(12,530)	(12,573)
201-342100-000	FUND BALANCE-BEG. OF YEAR	119,902	103,682	103,682	89,388	89,388	89,388	82,026	69,347	56,901	56,901	44,413
201-342100-000	FUND BALANCE-END OF YEAR	103,682	103,569	89,388	80,876	81,082	82,026	69,347	56,901	44,413	44,371	31,840

**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	3,679	5,000	2,200	2,200	2,200	2,200	2,200
TOTAL REVENUES		995	3,051	6,418	800	3,679	5,000	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	3,679	5,000	2,200	2,200	2,200	2,200	2,200
220-342100-000	FUND BALANCE-BEG. OF YEAR	87,239	88,234	91,286	97,704		97,704	102,704	104,904	107,104	109,304	111,504
220-342100-000	FUND BALANCE-END OF YEAR	88,234	91,286	97,704	98,504		102,704	104,904	107,104	109,304	111,504	113,704

**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	27,954	27,954	27,954	27,954	27,954
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	1,727	1,736	1,746	1,755	1,765
225-516100-136	FICA	2,072	2,115	2,249	2,425	1,160	2,425	2,138	2,138	2,138	2,138	2,138
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	50,199	50,208	50,218	50,227	50,237
NET REVENUES OVER (UNDER) EXPENDITURES		10,982	(88,760)	(6,580)	1,079	(3,496)	1,079	1,801	1,792	1,782	1,773	1,763
215-342100-000	FUND BALANCE-BEG. OF YEAR	115,535	126,517	37,758	31,178		31,178	32,257	34,058	35,850	37,632	39,405
215-342100-000	FUND BALANCE-END OF YEAR	126,517	37,758	31,178	32,257		32,257	34,058	35,850	37,632	39,405	41,168

**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

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	658,317	664,900	671,549	678,265	685,047
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	51,509	52,012	52,521	53,035	53,554
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	48,479	49,225	49,981	50,747	51,523
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	7,963,821	7,999,601	8,206,974	8,354,251	8,498,384
	REVENUES OVER (UNDER) EXPENDITURES	31,850	333,151	530,922	(104,452)	272,930	65,507	163,345	308,183	327,999	427,154	616,849
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	9,000,388	9,308,571	9,636,570	10,063,724
910-321610-000	UNAPPR. EARNED SURPLUS-END	7,907,462	8,240,613	8,771,535	8,667,084		8,837,043	9,000,388	9,308,571	9,636,570	10,063,724	10,680,573
	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	1,392,379	1,819,693	1,963,480	2,340,119	2,995,192
	^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	218,957	221,148	223,358	225,592	227,848
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	17,898	18,065	18,234	18,405	18,578
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	16,845	17,097	17,352	17,611	17,874
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	1,523,597	1,470,421	1,562,297	1,577,522	1,597,489
	REVENUES OVER (UNDER) EXPENDITURES	723,861	124,792	(71,098)	10,806	(23,073)	9,147	42,481	159,363	134,328	189,237	242,859
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	7,522,926	7,682,288	7,816,616	8,005,853
920-321600-000	UNAPPR. EARNED SURPLUS-END	7,417,605	7,542,396	7,471,298	5,804,653		7,480,445	7,522,926	7,682,288	7,816,616	8,005,853	8,248,712
	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)	(6,245,666)	(7,972,190)	(7,921,867)	(7,871,894)	(7,532,191)
	*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	435,876	440,235	444,637	449,083	453,574
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	34,065	34,413	34,764	35,119	35,478
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	32,061	32,568	33,083	33,604	34,133
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	2,793,787	2,849,797	2,954,071	2,873,653	2,918,742
	REVENUES OVER (UNDER) EXPENDITURES	280,164	152,788	101,759	(88,413)	61,128	(48,413)	9,531	8,146	(40,418)	96,818	109,676
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	11,475,205	11,483,351	11,442,933	11,539,751
930-321610-000	UNAPPR. EARNED SURPLUS-END	11,259,539	11,412,327	11,514,087	11,002,287		11,465,674	11,475,205	11,483,351	11,442,933	11,539,751	11,649,428
	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	205,000	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	2,507,718	2,780,769	2,822,581	3,354,813	3,923,976
	*cash/investments/depreciation accounts				Estimate							

Village of Mount Horeb



Photo Credit: Chief Doug Vierck

2026 Operating Budget and 2026-2030 Capital Improvement Plan

Table of Contents

Table of Contents	2
Village Administrator's Budget Message	3
Elected Officials.....	5
Village Officials.....	5
Village Fund Definitions, Highlights, and Balances	
General Fund	6
Park Development Fund	6
Terrace Tree Fund	7
Swimming Pool Fund	7
Future Streets Fund	7
Cable TV Fund	7
SW Dane (Outreach/Nutrition) Fund.....	7
Library Fund.....	7
Employee Retirement Insurance Fund.....	7
Tourism Promotion Fund	8
Revolving Loan Fund	8
General Debt Service Fund	8
TID Debt Service Fund	9
Capital Projects Fund	9
TID #3 Fund	10
TID #3 Amendment Fund.....	10
TID #5 Fund	10
Levy	11
Utilities	
Electric Utility	11
Water Utility	12
Sewer Utility	12

Village Administrator Budget Message

The 2026 Budget Process brought a renewed focus on our fiscal sustainability, restoring fund balance and a concern for how we continue to fund services in the future. This year's budget marks a dubious anniversary for municipalities; it marks 20 years of budgeting under State imposed levy limits. The first few years weren't terrible, we had some flexibility built in to allow for factors outside of our control such as inflation and other cost increases, but in 2011, those levy limits were further tightened to create even greater restrictions on increasing municipal levies. During this time many other changes and regulations were made to make sure municipalities weren't getting around levy limits and other revenue restrictions with fund transfers and creative account, and with the exception of the 2024 increase in State Shared Revenue, that all happened without any significant increase in financial assistance from the State.

The new change to State Shared Revenue was greatly appreciated and having a formula that creates slow growth in that fund is a welcome change from years of reductions and no increases, but it still doesn't make up for the 20 years of reductions and levy restrictions. The low hanging fruit was plucked long ago. Hard decisions have been made year after year and our municipal staff has done an excellent job of adapting their departments to provide excellent services that our residents expect under these strict limitations.

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

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

By analyzing needs over the next five years and comparing them with realistic revenue expectations, we are able to determine if the decisions we make in 2026 are sustainable. This year we also looked at potential new revenue sources including creating a wheel tax and the potential of a future referendum to exceed our levy limit. The 2026 budget includes funds to work with our financial advisor, Baird, to perform financial forecasting to aid us in making these decisions ahead of the 2027 budget process.

Our 2025 assessed value was at \$1,201,598,000; an increase of 0.77% over 2024. The allowable levy increase for the 2026 Budget is tied to net new construction; for 2025 which is 1.26%, excluding debt levy.

To qualify for the State's Expenditure Restraint Program (ERP) a municipalities' budget must meet two factors, a formula based on net new construction and inflation and exceed \$5/1,00 in tax rate. Our 2025 budget fell under the mill rate qualification for this program eliminating us from the payment for 2026. The ERP payment is a loss of around \$70,000 in revenue from our general fund. Our mill rate continues to drop due to our steady growth in assessed value combined with levy limits.

For Health insurance, we participate in the State of Wisconsin local government program in which employers pay a percentage of the lowest cost plan in our area. For the second straight year GHC was the lowest cost option for our area; the Village portion of health insurance premiums increased 11%. This year at the request of Employees Human Resources Manager Andrea Murleau was able to add some additional providers to our plan options for employees that live in Iowa County to provide more affordable options. Murleau is also looking into State Plan options for high-deductible plan options for employees that don't use the coverages much and want to save on their employee share of premiums.

If you visit other municipalities, you will by and large see the same vehicles, the same equipment doing the work, similar software and computer systems. The thing that sets the Village of Mount Horeb and Mount Horeb Utilities apart are the people that work here. From front line staff up to department heads we are fortunate to have a dedicated, talented, workforce that is a true asset to Mount Horeb. Due to levy limits, we are still trying to play catchup with wages to remain competitive in the Madison employment market. The baseline increase for employees is 2.5% with higher adjustments to a few positions to catch them up with their pay scale and exterior comparables. A large consideration of new revenue sources in future years should be finding ways to adjust our wage scale to be competitive in our market to retain our existing workforce.

This document explains the uses for numerous Village funds and provides the highlights for each fund. The overall levy increase for 2026 is 22%. The budgeted change in the mill rate for 2026 for the Village is projected to increase by 21%, following a 1% increase in 2024, which was after a 33% decrease in 2024. This is the largest increase in mill rate in quite some time, and it still leaves the mill rate below historic levels. The increase in the levy and mill rate for 2026 is driven largely by a legacy project, the purchase of the Lukken farm for park space and housing development. We should see revenue from the sale of the Lukken farm in 2026 which can either be used to offset the debt payment or go towards the expense of developing the park. The budget methodology for predicting future changes in the levy and assessed value uses an annual 2.00% increase due to new construction, if this stays true the mill rate decrease should lessen and flatten out in 2026-2029.

The Finance and Personnel Committee met on October 15th and recommend approval of the 2026 Operating Budget and 2026-2030 Capital Improvement Plan (CIP). The Village Board will receive a presentation on the 2026 budget at the November 5th meeting and set a public hearing for the 2026 Budget and the 2026 – 2030 CIP for a special meeting on November 19, 2025 at 5:00 pm. Public comments on the budget are welcome at the public hearing and anyone with questions or comments are encouraged to contact the Village Administrator prior to the public hearing. You can reach the Village Administrator at 608-437-9409 or nic.owen@mounthorebwi.info. Following the November public hearing, the Board will vote to approve the 2026 Budget and the 2026 - 2030 CIP.

Elected Officials

VILLAGE PRESIDENT: Ryan Czyzewski

VILLAGE TRUSTEES: Ben Jones
Jason Fendrick
Marc Schellpfeffer
Nate Gauger
Sarah Best
Tim White

MUNICIPAL JUDGE: Jody Morey

Village Officials

Administrator: Nicholas Owen -----608-437-9409

Attorney: Stafford Rosenbaum Law Office -----608-259-2618

Building Inspector: 3C Inspect LLC -----608-558-6055

Chief of Police: Doug Vierck-----608-437-1252

Clerk: Alyssa Gaffney -----608-437-9404

Court Clerk: Jean Culberson -----608-437-7748

Economic Development Director: Kristen Fish-Peterson -----715-581-1452

Electric Superintendent: Jordan Schmitz -----608-437-3300

Engineer: Rob Wright -----608-833-7373

Finance Director/Treasurer: Denise Schwenn-----608-437-9408

Governance Coordinator/Deputy Treasurer: Niki Erickson -----608-437-9406

Human Resources Director: Andrea Murleau-----608-437-9402

Fire Chief: Jenny Minter -----608-437-5571

Library Director: Jessica Gretzinger-----608-437-9378

Outreach Director: Lynn Forshaug-----608-437-9441

Public Broadcasting Coordinator: Diane Stojanovich-----608-437-6884 ext 2113

Public Services Director: Jeff Gorman-----608-437-3351

Recreation Director: Jill Dudley-----608-437-9451

Water Superintendent: Brian Schult-----608-437-9431

Wastewater Superintendent: Mike Brace -----608-437-3101

Village Funds Definitions, Highlights, and Balances

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

Budget highlights for this fund include:

- The levy allocated to the general fund is down 2.27% from 2025.
- The State of Wisconsin Shared Revenue will increase 3.10% from 2025.
- State transportation aid payment is down \$20,204 from 2025 (-3.25%). State transportation aid is a payment distributed from an overall fund of money determined by the State based on our prior years' investment in street repairs.
- Total revenues for the GF are down 8.5%.
- The fire protection budget increase for 2026 is \$14,875.
- The Police Department budget includes funds for a new officer position. When Chief Vierck started with the Village, he prepared a 5-year plan. That plan included an additional officer in 2025 to help with shift coverage and to allow for a larger pool of officers to grow into supervisor positions. This new position helps Chief Vierck achieve that goal. In order to be able to fund this new position we are proposing eliminating the part-time officer program. Minimal shifts are being filled with the part-time offices we have and the new position will more than offset those hours.
- The budgeted decrease in GF expenditures for the 2026 budget is 1.11%, a second year with a slight decrease in the fund where a majority of Village services are provided.

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

Annually we budget around \$10,000 for park equipment and improvements. For 2026 we are also budgeting \$50,000 towards the Grundahl Park Concessions/Storage building and \$60,000 towards the replacement of the playground equipment at Grandma Fosters Park. Even with these large expenditures, with the continued residential growth, the Fund balance is projected to remain stable around \$200,000.

Terrace Tree Fund: The Village requires developers to contribute to the Terrace Tree Fund for the planting of one tree every 50 feet in new subdivisions. We are projecting budgeting \$15,000 from this fund for planting and replacement of street trees. State law permits developers to plant these trees themselves; however, given the quantity discount prices that the Village receives, it is likely developers will continue to contribute to this fund. With continued residential growth this fund is also projected to remain around \$45,000.

Swimming Pool: For 2026 we are proposing a flat levy at \$42,000. The Parks, Recreation and Forestry Committee reviews fees regularly to verify they are competitive with area municipal pools. Municipal swimming pools historically are not able to operate on their own revenue and require tax contributions and are a highly desired public amenity in the summer months.

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

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

The Village will levy \$52,237 to fund operations in 2026; an increase of \$1,669 (3.3%) over 2025. Revenues from other contributing municipalities and Dane County are also expected to increase a similar amount. The Outreach budget was one that took a hit from Dane County's budget cuts this year. Outreach's management is looking at options for increasing revenues during 2026 to make up for the lost revenue.

Library Fund: The Village Board authorizes a tax levy for the library every year and then the Library Board has authority to determine how the money is spent. The Village levy for the Library will increase by 1% for 2026. Library receives funding from several sources including surrounding counties whose residents utilize our library. Total Library revenues for 2026 are budgeted to increase by 2.77%.

The budgeted starting fund balance is projected to decrease by \$14,300 to \$133,172 to help offset expenses. That puts their anticipated year end fund balance at 15%. An internal staff discussion felt a 10% fund balance was a good range for the library to stay around. The fund balance could be changed by unanticipated expenses through the year such as staff changes in health insurance benefits or unanticipated capital expenses.

Employee Retirement Insurance Fund: The Village set up this fund several years ago to cover costs of benefits for qualified employees. The benefit allows a portion of accumulated sick time to convert to cash upon retirement for use specifically to cover health premium costs. After a review of our existing benefits and a survey of desired benefits by our employees, we are again extending this benefit to all employees.

We were able to reduce the levy for this fund to \$30,00 from \$40,00 to help balance the budget and still remain 100% funded 2026. The levy will need slight increases from 2027 through 2030 to cover Village employee sick leave actuarial costs (including Library and Outreach departments).

Tourism Promotion Fund: This fund was established in 2017 for the revenue and expenditures from the room tax. We are considering an increase in the room tax rate from 5% to 8% at tonight's meeting as well as amending the Chamber/Village split from 88/12 to 80/20 beginning in 2026. If approved, the anticipated revenue would increase from \$70,000 to \$144,000, with \$115,200 going to the Chamber of Commerce as the room tax entity to advertise to encourage overnight stays and \$28,800 retained by the Village for administration of the room tax.

Revolving Loan Fund: The Village established this fund in 2010 to help promote economic development in the Village. The Village currently has active loans to Floss Please LLC for the new Mount Horeb Dental for their new facility to the Driftless Social for their renovation of the former Schuberts as a supper club. The loan to Floss Please had a balloon payment at the end of the original 5-year term that ended in 2025 and was extended for another 5-year term. The account carries a small fund balance of \$130,000 that could be offered as a small loan.

General Debt Service Fund: This fund accounts for the debt payments due on Village loans. The debt service levy will increase by \$1,255,687 in 2026 to \$2,957,458. The large increase is due to the debt for the purchase of the Lukken farm and a larger than normal debt issuance needed for street projects. The debt levy will increase again by a \$216,000 in 2027 then level begin to decrease again through 2030.

Debt Types:

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

The Village, like all municipalities in the State of Wisconsin, is required to borrow no more than 5% of its equalized assessed value within the community. This limit applies only to general obligation debt. The estimated 2025 equalized value is \$1,293,353,677. This means that the Village can legally borrow \$64,667,684.

The Village will be at 40,47% of its debt limit in 2026, a slight increase over 2025 due to the Lukken Farm purchase and the extra debt needed for street projects. Many municipalities eye that 50% of the legal limit as a healthy standard for debt capacity, so even after a large project like the Lukken purchase, we are still under that level. The debt limit is projected to decrease each year after, to 23.36% of its debt limit in 2030.

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

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

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

The Finance and Personnel Committee are recommending the following non-utility capital projects for 2025:

- Police Computers: \$5,000
- Taser Replacement \$11,986
- Body Camera/Squad Camera System: \$12,500
- Street Replacement Projects: \$2,068,300
- Street Maintenance Projects: \$100,000
- Replace 2014 John Deere 2032 Utility Tractor: \$30,000
- Replace 2019 Tennant Street Sweeper: \$400,000
- Replace Playground Equipment at Grandma Foster's Park: \$74,000.
- Grundahl Park Concession/Storage Building: \$417,000
- Community Center: Rec Center Entrance and Public Restroom Flooring: \$8,000
- Pool Painting (Wading and Plunge Pool): \$12,000
- Waltz Park Sign Replacement: \$5,000
- Waltz Park Shelter Roof Replacement: \$15,000
- Recreation Department: Civic Rec Software: \$10,700
- Library Exterior/Interior Improvements: \$5,000

Total non-utility capital project expenses in 2026 are \$3,177,486, budgeted revenues total \$2,121,300 including debt, equipment trade in, park replacement fund. The total

levy for the Capital Project fund is \$300,000, leaving a deficit of \$856,186. We will likely need to look at borrowing including the deficit in a future capital borrowing or limiting next year's street project to deal with the deficit. Utilities pay for their capital projects directly from their respective depreciation accounts and from issuing revenue bonds.

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

The 2025 increment value in TID #3 is \$70,036,300. This is up \$10,308,900 from 2024.

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

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

The estimated fund balance at the end of 2025 is projected to be -\$959,325.

TID 5 Fund: TID 5 was created in August of 2016. TID 5 has already seen the development of the Hoff Apartments, the total rehab of 108 S Second Street and 119 S Second Street and the completion of 3 façade and building restorations through our TID funded program. In 2023 a residential façade program was established to assist homeowners withing .5 miles of the TID with exterior improvements. Over the three years of its existence, the program has maxed out its \$25,000 project budget each year. The 2025 increment value in TID #5 is \$51,794,100, an increase of \$4,581,900 over 2024.

Levy

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

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

The total combined levy from levy-limit funds cannot be more than the state-imposed limit, which for 2026 is 1.26% more than the levy in 2025. The levy for 2026 complies with this requirement. For 2026, the Village's levy toward the levy limit is \$4,010,491 (excluding debt levy). The total general levy is \$7,022,489 (including debt levy). The total levy amount will be added to the TID increment to determine the total final levy. Not including the TID increment calculations, the general levy is set to increase by 0.3%. Including the levy for debt, the overall levy increases by 22%, or \$1.266 million. This represents an increase of \$405 on a \$400,000 assessed property for the Village portion of the tax bill. The largest part of this increase is for debt payments for the first payments on the Lukken Farm and the first payments on the larger than normal street debt issuance.

Utilities

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

Electric utility debt issued \$5,000,000 in debt for the large projects in 2023-2024; the annual debt payment for 2026 is \$341,457. The estimated starting cash balance in the electric fund for 2026 is \$1,362,268 and the estimated ending balance is \$1,392,379.

The electric utility's capital projects in 2026 are:

- Replace 1995 Air Compressor: \$15,000. (That's not a typo, that is the correct year) 50% share with water utility
- Work Order Software: \$20,000
- Wally Road Substation Regulators: \$250,000
- Wire Replacement: \$90,000

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

The Water Utility issued \$3 million in new debt to reimburse for costs from the lead line replacement project and the 2023 water main replacements and \$2.2 million in 2025 through the Wisconsin DNR Clean Water Fund, a program that provides low interest loan for water system upgrades to replace old watermain that have experienced many breaks over the years. Total water-related debt payments in 2026 are \$465,361. The estimated starting cash balance in the water fund for 2026 is \$3,908,363 and the estimated ending balance is \$3,844,200.

The water utility's capital projects in 2026 are:

- System Leak Detection: \$5,000
- Replace 1995 Air Compressor: \$15,000, 50% share with Electric
- Replace 2016 Chevy 1500: \$63,000
- Meter replacements: \$110,000
- Hydraulic Valve Turner: \$13,000
- Watermain Replacement (part of street project): \$1,050,000
- Well Scales and Fluoride Pump Replacement: \$17,000

Sewer Utility: This fund is used for the operation of the Village's sewer utility. The utility operates the wastewater treatment plant, 236,782 feet of sewer main, and eleven lift stations. Total sewer-related debt payments in 2026 are \$1,106,418. We project payments to remain level through 2026. The estimated starting cash balance in the sewer fund for 2026 is \$ 2,334,773 and the estimated ending balance is \$2,507,718.

The sewer utility's capital projects in 2026 are:

- Replace 2016 Ford F150 4x4: \$45,000
- Sewer Main and Manhole Lining/Rehab: \$150,000



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 6.d

Consideration of Lukken Development Request For Proposal

BACKGROUND

The Community Development Authority has reviewed and are recommending approval of the attached Request for Proposal (RFP) for development of the Lukken farm for housing. The RFP specifies items we are looking for in the development of the land and includes the requirement of 5 acres being developed as affordable housing to meet the requirements of the CDBG grant we partnered on with Dane County. The RFP also spells out the timeline and process for review, including a mandatory pre-bid meeting for interested developers. The land area is down to around 70 acres due to the additional land needed for the Mount Horeb Recreation Complex, but we still feel we can get a quality development on the land.

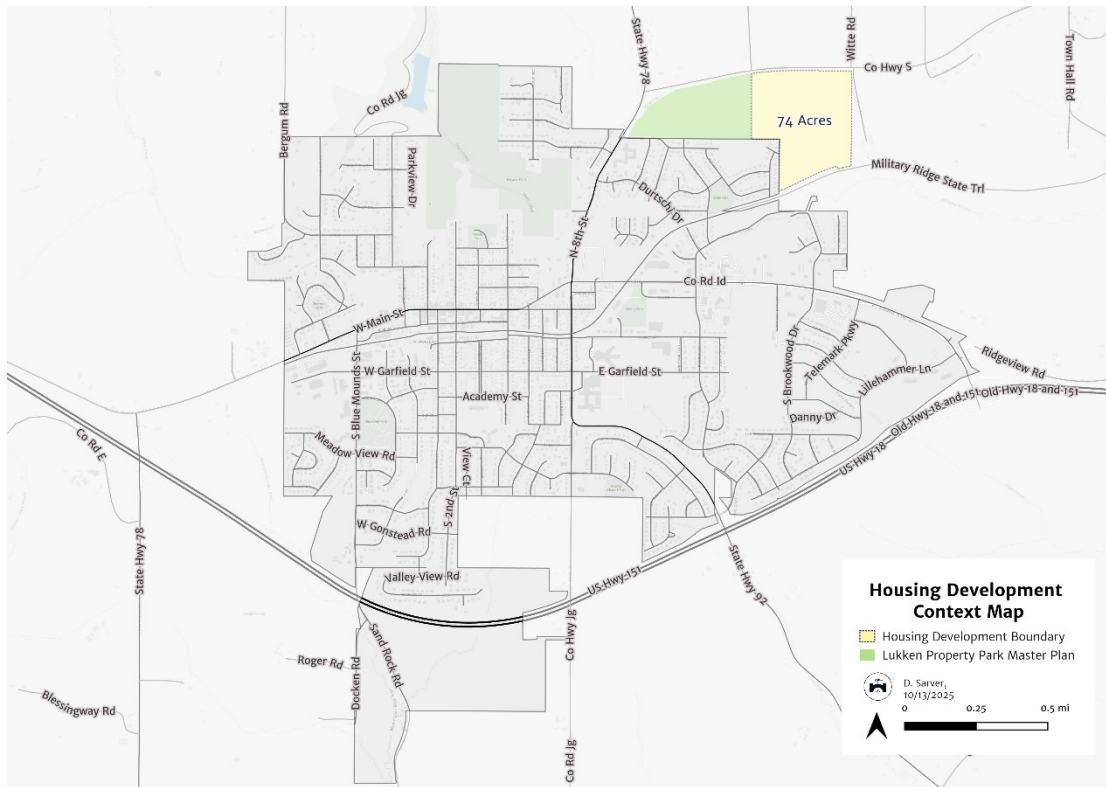
RECOMMENDATION

ATTACHMENTS

1. Lukken Property RFP



HERITAGE
COMMUNITY
OPPORTUNITY



Request for Proposals Residential Property for Development 74 acres on Hwy. S and Hwy. 78 (N. 8th St.)

Proposals Due: February 16, 2026

Village of Mount Horeb, 138 W. Main St., Mount Horeb, WI

nic.owen@mounthorebwi.info

608-437-9409

Request for Proposals (RFP) For the Purchase and Development Of Village-Owned Real Estate

The Village of Mount Horeb (“Village”) invites developers and interested parties (collectively, “Proposer” or “Proposers”) to submit a development plan (“Proposal”) for Village-owned property on Hwy. S and Hwy. 78 (N. 8th St.). This site is known as the “Lukken Farm”, and includes approximately 74 acres of developable property, suited for residential development.

Proposals (in digital format only) will be accepted until 3:00 pm Central Time on Monday, February 16th, 2026. Digital submissions must be made by email to Nic Owen, Village Administrator, at nic.owen@mounthorebwi.info

1. Community Overview

Mount Horeb is located approximately 20 miles west of Madison on Hwy. 18/151 in the Driftless Region of southwestern Wisconsin. The population is approximately 7,700. Mount Horeb offers a premier quality of life that boasts the benefits of a small town, with excellent school district, charming downtown, State Recreational Trail (Military Ridge Trail), and all the big city amenities within easy access.

2. Development Site – Information and Context

The development property is located on the north edge of the village, contiguous to existing residential neighborhoods to the south, and is bordered on the north by County Hwy. S. The Military Ridge Trail crosses through the southeast portion of the property.

The northwestern most 46 acres (where farm structures are located) will be dedicated to parkland and may possibly host a future recreation center and/or field space for area sports.

The development acreage has been farmed for decades and is not known to have any environmental contamination. The Village completed environmental testing (Phase I and Phase II) and will provide those results to interested parties.

3. Property Overview

Location: East on County Hwy. S at County Hwy. 78

Land Area: 74 acres

Land Use Category: Planned Neighborhood

Expected Zoning:

4. Development Objectives

The Village’s intent with this RFP is to provide a new, well-designed residential neighborhood for the community. The Village is expecting to see a variety of housing types and price points including units that can be described as serving the “Missing Middle”, i.e.

duplex, triplex, fourplex, townhouse, cottage court, and live/work. A developer may or may not propose to develop all the acreage available but may propose to develop a portion of the acreage, as there may be multiple developers working on various types of housing in this area. There is an opportunity to include mixed-use development within the Planned Neighborhood zoning.

A summary of Village goals for this development includes:

- a. A variety of housing types and price points
- b. Safe streets, a development designed for safety
- c. Consideration for future public works costs
- d. An interesting and uniquely designed neighborhood

The Village is expecting proposals that incorporate and demonstrate high-quality architectural elements and site design, including but not limited to the following:

- a. Use of quality architectural design and building materials, with varying relief elements incorporated into the exterior framework of the homes. The design and architecture of new homes in this area should respect, complement, and enhance the surrounding residential developments.
- b. Visual interest and harmony shall be fostered through creative design and quality building materials.
- c. Landscape design should enhance the development and streetscape.
- d. The project should meet perceived market needs for type(s) of housing, and should incorporate housing units at various price points, sizes, configurations and scales.
- e. As a result of a grant (CDBG PRO Housing) with the office of Housing Access & Affordability, Dane County Department of Human Services, the equivalent of five acres of the overall residential development must be dedicated to affordable housing, meeting housing needs for residents at 120% of the county area median income. Developers are encouraged to form partnerships or join ventures with other developers to encourage this mix of housing type and price point. The value of the acreage is to be contributed by the Village to the developer who is developing the affordable housing. This is contingent upon Dane County being awarded the CDBG PRO Housing Grant.

5. Zoning and Land Use Requirements – Property is zoned Residential and will be subject to the new zoning code as proposed.

6. Streets and Utilities

The property has access from County Hwy. S on the north east, and at Manor Dr. from the south. Water, sewer, electricity and storm sewer are accessible from the neighborhood to the south. A map of the infrastructure will be provided at the mandatory pre-proposal conference. Direct connections to electricity, natural gas, and communications infrastructure are available as well.

7. Mandatory Pre-Proposal Conference

The Village will hold a mandatory virtual pre-proposal conference on December 4, 2025 at 10:00 am via Microsoft Teams. Any questions about the property, phasing, this RFP and the proposal review/approval process will be discussed. Please email nic.owen@mounthorebwi.info for a link to the pre-proposal meeting.

8. Concept Review

Proposers are encouraged to submit a concept plan to the Village Administrator's office for review and comment prior to the deadline. The Village can provide a confidential technical review of a project's conceptual design to the proposer related to the requirements of zoning code, building and fire codes, and other site considerations such as infrastructure, access and utilities.

9. Proposal Submission Requirements

Respondents must submit a digital copy of their proposal that meets the requirements below. The proposal should be submitted as a single combined file, although attachments may be provided. Upon submission, all materials will become the property of the Village of Mount Horeb. **All proposals must be submitted via email to nic.owen@mounthorebwi.info by 3:00 pm on Monday, February 16th 2026.** No submissions will be accepted after this date and time, or by any other delivery method other than email.

To avoid submittal issues, please observe the following guidelines:

- a. The Village is not responsible for technical difficulties on the part of the proposer. Please develop a plan to submit materials in an appropriate manner prior to the submittal deadline. Contact Nic Owen with any technical questions.
- b. Submittals are highly encouraged to be in the Adobe .pdf file format.
- c. Please ensure all maps and graphics are of sufficient resolution to be viewed and understood digitally. The Village may reject a proposal that cannot be easily viewed.
- d. It is encouraged that any submittal over 10 MB in file size be uploaded to a file sharing site with a link to the document or folder emailed to the address above.

Each submission must contain, at a minimum, the following information. Proposers are encouraged to include additional information as needed to fully describe and promote the project.

A. Developer Qualifications

1. Developer Contact – Name, address, and contact information of firm or individual responding to the proposal.
2. Firm Overview – Provide a brief description of the organization, year established, types of projects completed, yearly financial volume of projects, and current projects underway.
3. Development Team – Provide a listing, qualifications, and role of all team members anticipated to participate in the project. If subconsultants will participate, include them in this listing.

4. Experience – Provide a list, description and photos of relevant projects detailing the role of the firm in each of the projects. Provide relevant contact information for each project.

B. Project Proposal

1. Project Narrative – Provide a detailed narrative description of the proposed project including, but not limited to:
 - a. Occupancy types, including square footage or area percentages of each type, and unit mix across the development.
 - b. The Village is encouraging a mix of price points, sizes and configuration in this neighborhood.
 - c. Discuss street design and landscaping proposal
 - d. Connection to existing infrastructure including sidewalks, bike trail, paths
2. Conceptual Site Plans – Provide conceptual site plan of the neighborhood, including:
 - a. Street layouts
 - b. unit types and density
 - c. number of units by type and location
 - d. Setbacks
 - e. Site access
 - f. Storm water management improvements if needed
3. Timeline – Provide a proposed timeline for the project including site design, site plan approval, securing financing, issuance of permits, construction phasing, substantial completion, and estimated final completion.

C. Project Financials

Development Budget Outline – Provide a preliminary budget that outlines the estimated development costs of the project, identifying hard costs, soft costs and financing terms.

D. Land Purchase Price –The property must be exchanged for fair market value as determined by an appraisal. Proposers shall include a land purchase price as part of the proposal. And Impact Fees for the park

10. Proposed RFP Schedule

November 5, 2025	Village Board approval of a resolution authorizing the RFP process
November 10, 2025	RFP Published
February 16, 2026	Proposals due.
March 6, 2026	Review Committee determines recommended proposal
March 11, 2026	CDA reviews the recommendation of the Review committee
April 1, 2026	Village Board reviews Review Committee recommendation and authorizes Staff to begin negotiations with selected developer.
May 6, 2026	Village Board public hearing to approve the selected developer and authorizes Village execution of a Purchase, Sale and Development Agreement.

May 8, 2026	Negotiation for Purchase, Sale and Development Agreement begins; developer to execute prior to Village Board approval
June 3, 2026	Village Board approval of Purchase, Sale and Development Agreement (if negotiations complete; if not, approval will be at soonest available meeting).
After approval	Developer is authorized to begin the Development Review (site plan approval) process. Construction anticipated as soon as possible thereafter.

11. Review Committee

All proposals will be reviewed and evaluated by a Review Committee consisting of Village Staff, one member of the CDA, and one designated Village Board member. The committee serves as a recommending body, and only provides a recommendation of a preferred development proposal for the Village Board's consideration. The committee will make a recommendation of the preferred proposal for consideration based on the proposal that best meets the evaluation criteria provided in Section 11.

12. Proposal Evaluation

Proposals will be evaluated for meeting the following elements (in no order).

- Capacity, experience, and capability of the proposer
- Ability and commitment to meet the objectives of the RFP
- Quality of design (site and units) and conformance with adopted Village Plans and ordinances, and meeting site and infrastructure requirements
- Innovative sustainability features in the site and unit design
- Inclusion of a variety of price points and configurations of housing units

During the review process, the Review Committee may request additional information from proposers. This may include request for information from the proposer supporting the financial and market feasibility of the proposed project.

The Review Committee may request interviews with a chosen list of one or more proposers. These interviews may be conducted virtually or in person.

The Village Board will review the recommendation of the Review Committee and make a recommendation for a proposer to move on to negotiations. After the Village Board's decision, the Village will draft a Purchase, Sale and Development Agreement for review and approval by the chosen proposer. This document will outline the terms of the sale of the property and will include any Village and developer commitments necessary to complete the project as proposed. Upon Village Board approval of the Agreement, the developer will be authorized to proceed.

13. Key Contacts

Nic Owen, Village Administrator, 608-437-9409, nic.owen@mounthorebwi.info.

Kristen Fish-Peterson, Economic Development Consultant to the Village of Mount Horeb,
715-581-1452, Kristen@redevelopment-resources.com

14. Resources

Village zoning code: (link to zoning code)

Maps of area: (link to maps)

Exhibits:

Exhibit A – Environmental Reports

Exhibit B – Utility Map

15. RFP Proposal Preparation Costs and Other Costs

Proposer costs of developing the proposal, cost of attendance at an interview (if requested by the Village), or any other costs are entirely the responsibility of the proposer and will not be reimbursed in any manner by the Village. Proposer must not include any such expenses as part of the price proposed in response to the RFP. The Village must be held harmless and free from all liability, claims, or expense whatsoever incurred by, or on behalf of, any person or organization responding to this RFP.

16. Clarification and Clarity

The Village reserves the right to seek clarification of each proposal, or to make an award without further discussion of proposal received. Therefore, it is important that each proposal be submitted initially in the most complete, clear, and favorable manner possible.

17. Right to Reject Proposals

The Village reserves the right to reject any or all proposals or to withdraw any item from the award, if such rejection or withdrawal would be in the public interest, as determined by the Village.



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 6.e

Consideration of Contract for Plan Review Services E-Plan Exam

BACKGROUND

When we hired 3C Inspect we knew they only did plan review services on smaller commercial plans and the larger plan sets would have to go to the state for review. Ryan Lindsey of 3C introduced me to DA Maddox of E-Plan Exam, a firm that does only state plan reviews. The major benefit of going with E Plan Review for these services is that they can do the large plan reviews that 3C cannot do, but they will also do the small plan reviews and free up our inspectors time to do actual building inspections, improving the efficiency of that department. Additionally, E Plan Review guarantees a 15-day plan review completion, where the State review process often takes months due to staffing issues.

E Plan Review's fees are higher than the fees the State charges, but developers often feel it's worth the extra fee for quicker turnaround on plans. Additionally, with their fee structure, 10% of each plan review fee will be returned to the Village, where now the State keeps 100% of the fee.

Lindsey has worked with E Plan Exam in his other municipalities and recommends going with their services.

RECOMMENDATION

ATTACHMENTS

1. E-Plan Exam Proposal - Wisconsin - 2025 w handout attached
2. PSA - E-Plan Exam - Village of Mount Horeb - 10-6-25



E-PLAN
— EXAM

State of Wisconsin 2025 Proposal

E-PLAN EXAM

Commercial Plan Review Services



Why Choose E-Plan Exam?

We are passionate about helping all communities streamline the plan review process while boosting operational efficiency and satisfaction for both your team and your citizens.

Our mission at E-Plan Exam is to provide timely, high-quality plan reviews that ensure a smoother, more efficient construction process. As experienced code officials, we understand the daily challenges faced in construction and are committed to working alongside all stakeholders — from initial concept to final occupancy. By fostering collaboration, integrity, and passion, we not only enhance the safety and quality of each project but also create a seamless experience for those we serve.

This proposal outlines how we can work together to strengthen your plan review capabilities, establish a lasting partnership, and provide best in class service to your community.

The Benefits of Delegation!

There are five main plan reviews that are required for any commercial building construction in Wisconsin: **Building, HVAC, Plumbing, Fire Alarm and Fire Suppression**. Without delegation granted by the State of Wisconsin, all projects need to flow through the State itself creating bottlenecks. Delegation allows local authorities to manage their own construction projects. Many communities however lack the ability to have any impact upon development in a state where net new construction is a major driver.

Only a very small handful of communities out of more than 1,800 in the State have the capabilities to do full-fledged plan review of unlimited size structures for all plan review types. Most communities:

- If delegated, only review small-scale building & HVAC projects under 50,000 cubic feet, limiting any ability to help on most developments. However, most communities can't even do that.
- Do not have any plumbing plan review authority.
- Do not have any authority for plan review of fire alarm or fire suppression projects at all.

Our goal is to enhance your local capabilities by **obtaining full-fledged delegation for Building, HVAC, Plumbing, Fire Alarm and Fire Suppression projects of unlimited size for your community!**

Delegation offers a path program of choice for all applicants. Applicants would have the choice to submit to your community, and in turn E-Plan Exam. Alternatively, they can still submit to the State. Likewise, your community can request that a submitter submit directly to the State for any reason.

By choosing E-Plan Exam, your community can join an elite group of municipalities with full DSPS approval, gaining greater control and efficiency in managing all commercial projects locally. Once your community would be delegated by the State of Wisconsin, our goals would be simple:

- **Reroute revenue** never seen by your community from the State of Wisconsin.
- Guarantee **15 business days turn around** for any commercial project.
- Provide **full visibility** to the entirety of the plan review process to all stakeholders.
- Serve as an extension to your municipal operations by offering **free unlimited code consultations**.
- **Build a better legacy** for all coming to develop and work within your community.

We are ready to guide you through the delegation process and set a new standard for efficient, high-quality construction in your community.

Our Proposal

We stand by our commitment to excellence; our team of building code experts completes every plan review within 15 business days. Our team's deep understanding of both current codes and unique "Wisconsinisms" ensures that our reviews are thorough and compliant with the state's historical building codes and practices.

We prioritize clear, ongoing communication with your team, resulting in smoother construction processes and fewer issues on-site. We encourage regular check-ins with your leadership to continuously assess and improve our service.

E-Plan Exam's Proven Process

At E-Plan Exam, we pride ourselves on delivering results with speed and accuracy. Since our inception, we have never exceeded 15 business days for any plan review, ensuring that projects stay on track and within deadlines. Serving communities with a combined population of 1.2 million throughout Wisconsin, we leverage cutting-edge technology to maintain the highest standards of efficiency. Our proven process begins with Smartsheet and Bluebeam, a powerful series of platforms that allows seamless plan intake and tracking, enabling real-time communication, transparency, and accessibility. This streamlined approach guarantees that all stakeholders remain informed throughout the review process, reducing delays and enhancing collaboration.

At the heart of our success is the unparalleled expertise and professionalism of our review team. Comprised of licensed architects, engineers, certified inspectors, and code officials with decades of collective experience, our reviewers bring a deep understanding of Wisconsin's building, plumbing, HVAC, and fire codes. Their proficiency ensures that every project is evaluated thoroughly, with attention to both code compliance and the practical demands of construction. Our team is proactive in identifying potential issues, and their vast technical knowledge allows them to work seamlessly with both applicants and municipalities, offering solutions that prevent delays and ensure safe, efficient project completion. With E-Plan Exam, you can trust that your community's projects are in the hands of seasoned professionals who are committed to accuracy, timeliness, and superior service.

Plan Intake

In the fast-paced world of construction, time is money, and precision is critical. To ensure both, we have automated our plan review intake and tracking, making the process seamless and efficient. We offer **online plan submission**, which significantly reduces processing times and better collaboration with your team. Our team then makes sure we have all relevant information to start working! You can explore a sample of our intake forms at eplanexam.com/submit-a-project.



Once a project is submitted, **automatic notifications** are sent to relevant stakeholders, providing direct access to all necessary contact details, documents, and submitted plans. These notifications ensure real-time communication and enable timely responses to any issues that arise during the review.

Our system offers **full visibility and access** for your community. This allows you to track the status of every project in the queue including details on issues encountered and project progress. Interested in how our system works? We gladly offer temporary **access to demonstrate** how we work!

Fee Collection Services

Managing fee payments is time-consuming, but we take that burden off your shoulders. **E-Plan Exam handles the full fee collection process** for all plan reviews at the time of application and ensures that payments are processed efficiently and with transparency.

This eliminates the need for you to chase down payments and streamlines state fee payments to the State of Wisconsin. Our team ensures **accurate fee calculations** and **prompt collections**, allowing you to focus on serving your community.

The Plan Review

We take pride in being proactive, especially when it comes to complex projects. By **engaging in pre-submission discussions** with all project stakeholders, we help resolve potential code issues upfront. This leads to smoother reviews and fewer delays.

Once a plan review is complete, we provide all documentation—including specifications and any requests for additional information—to both the applicant and the municipality. Our goal is to offer a thorough review, giving your inspection team all the data they need for smooth project execution. For large or complex projects, we also conduct **project kickoff meetings** with local inspection teams to ensure they are fully aware of the project's intricacies and requirements.

Comprehensive Service

All our services, including plan review based **code consultations** and **general inquiries** from municipal partners, inspectors, or applicants, are included as part of our base plan review service. We aim to be an **extension of your staff**, offering greater insight and capabilities over projects within your community.

With E-Plan Exam, you receive top-quality customer service, ensuring your community's needs are met with efficiency and care.



Proposed Fee Structure

At E-Plan Exam, we operate on a **percent fee split model** that offers flexibility and aligns costs with the services your community needs. Unlike fixed fee retainers or hourly rates that can escalate quickly, this model is tailored to your community's goals and financial landscape.

The percent fee split works as follows:

- **Revenue for Your Community:** A portion of the plan review fees is returned directly to your municipality, providing a new revenue stream that would otherwise go to the state.
- **E-Plan Exam's Share:** The percentage retained by E-Plan Exam covers comprehensive plan review services, including coordination, code consultations, and administrative support.

Advantages Over Traditional Fee Models:

- **Revenue Retention:** Keep a fixed percentage of review fees that likely your team has never seen before because they typically just flow to the State of Wisconsin.
- **Cost-Neutrality:** There are no retainers or hidden costs. Our fees for the services we provide are paid for by the plan review fees we receive during plan intake.
- **Full Transparency:** Both parties have full visibility into the fee structure, with detailed financial reporting for complete accountability.
- **Scalable:** We grow with your community! More projects lead to increased benefits for both of us!

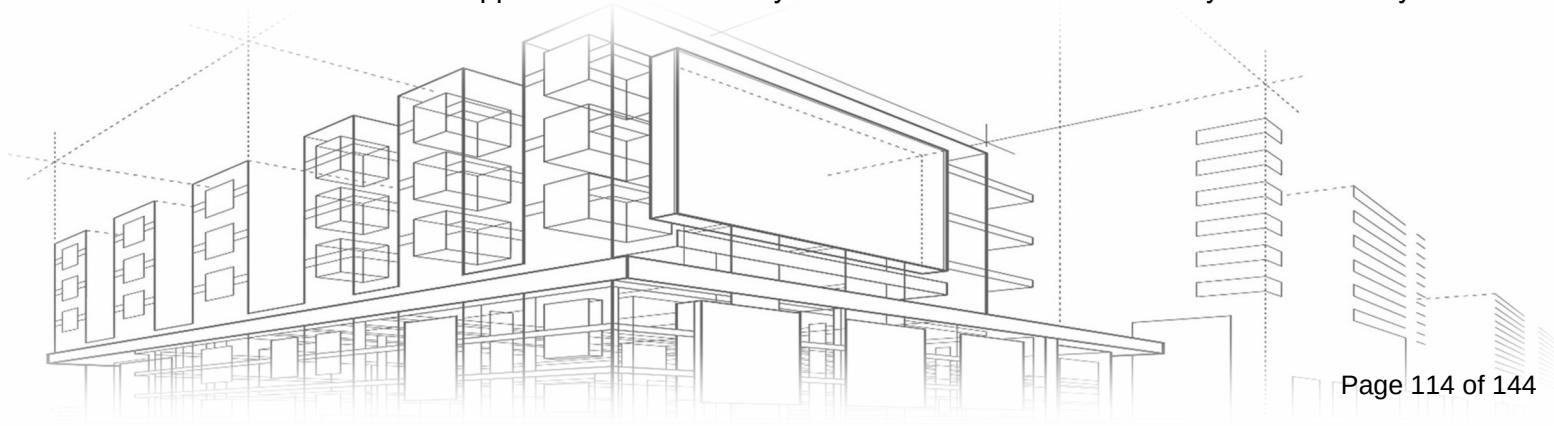
How the Financials Work

Upon plan review submission, E-Plan Exam manages the entire fee collection process, ensuring smooth financial operations and reducing administrative burdens on your team. Fees are then distributed according to the agreed percentage split.

We offer multiple options for structuring the fee split, depending on your community's specific goals and priorities. Many communities aim to remain competitive by keeping fees aligned as closely as possible with the State of Wisconsin's fees to minimize costs. However, over the past several years Wisconsin's fees have fallen behind on inflation. In fact, Wisconsin now has some of the lowest plan review fees in the country. Some options you may consider as you establish this program:

- **Competitiveness-Focused:** Some municipalities try to align with the state's fee structure to keep costs lower. It will be less revenue for the community but not be far off from the state.
- **Balanced Approach:** More communities are adjusting fees to reflect inflation and generate some revenue for your community, while maintaining high-quality services.
- **Revenue-Generation Focus:** Some prioritize maximizing revenue from plan review fees, using funds to support local infrastructure and initiatives.

We recommend a balanced approach but work with you to determine what is best for your community.



About Us

E-Plan Exam was founded in Wisconsin with a goal to elevate the standard of plan reviews across the state. In partnership with you, we are committed to delivering exceptional service and driving positive, lasting change. Our approach is built around four core principles that differentiate us and have a tangible impact on the communities we serve:

- **Integrity** - At the core of E-Plan Exam is an unwavering commitment to safeguarding the well-being, safety, and assets of our municipal partners. Integrity is not just a guiding value; it shapes every interaction and decision we make.
- **Communication** - We believe that clear, proactive communication is the foundation of successful collaboration. Rather than simply issuing approvals or rejections, we work with all stakeholders to ensure a smooth path to code compliance and minimal delays.
- **Knowledge** - Our team brings extensive experience, having served as advisors to the State and participated in regional and national code committees and led major construction initiatives across the state. We collaborate closely with your team to ensure accuracy and consistency in code enforcement.
- **Passion** – We are driven to improve the permitting and plan review process, often burdened by inefficiencies. With our 15-business-day review guarantee, we challenge industry norms, demonstrating that faster, more efficient processes are possible without compromising quality.

Insurance

E-Plan Exam carries a full complement of business insurance including errors and omissions, property, general and liability insurance. Certificates of insurance will be provided upon request:

Type of Insurance	Amount of Insurance
Commercial General Liability	• \$1,000,000 Each Occurrence • \$2,000,000 General Aggregate
Professional Liability	• \$1,000,000 Each Claim • \$2,000,000 Aggregate
Umbrella Liability	• \$5,000,000 Each Occurrence • \$5,000,000 Aggregate

Moving Towards Partnership

We are excited about the opportunity to partner with your community and support your efforts in delivering efficient and high-quality plan review services.

Should you wish to speak with our references, including municipal partners or developers we have worked with, we are happy to provide their contact information. If you choose to move forward with E-Plan Exam, we are ready to begin serving your community.

If you have any questions and want to discuss the details of this proposal further, please do not hesitate to reach out.

Thank you for considering E-Plan Exam and we look forward to working together!

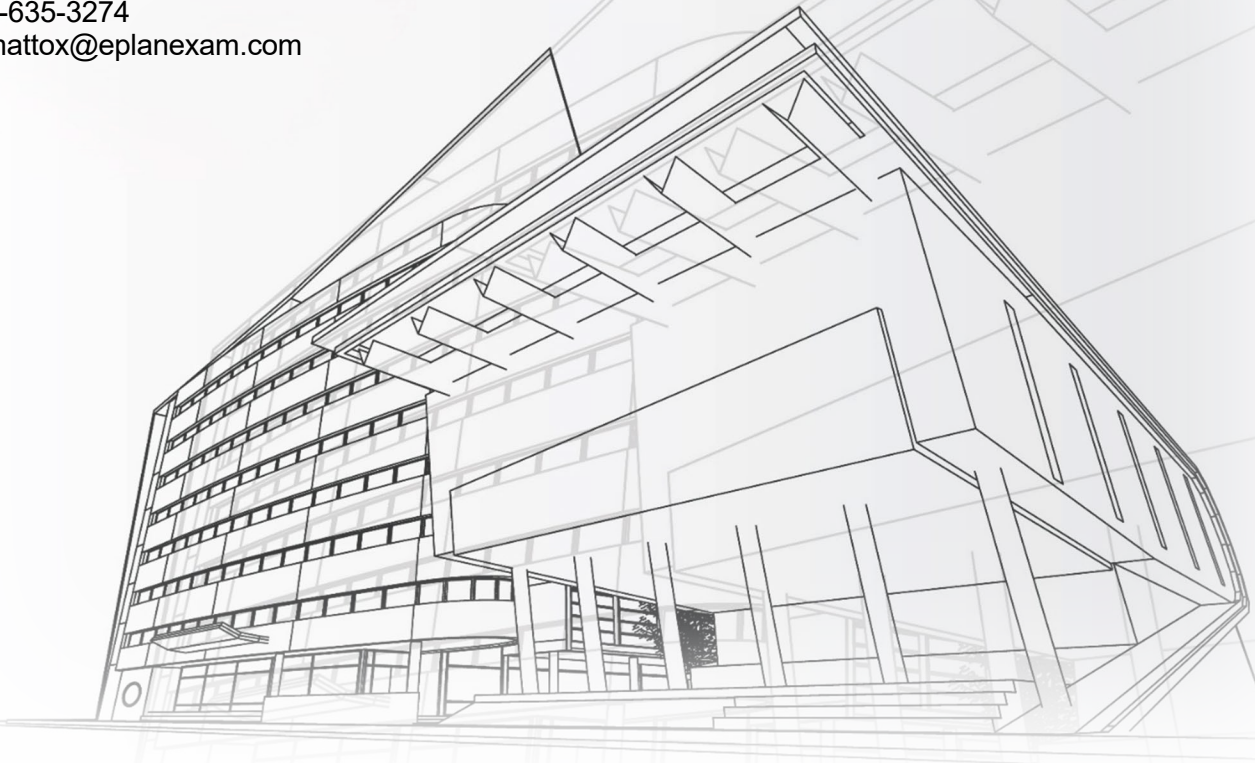


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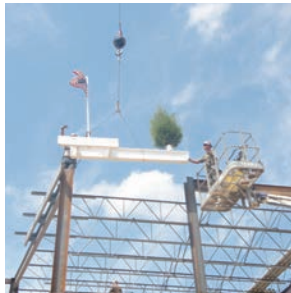


E-PLAN
EXAM

ACCELERATE DEVELOPMENT IN YOUR COMMUNITY!

Learn how we can:

- Guarantee Plan Reviews in 15 days by launching a plan review program to complement your inspection team.
- Introduce a new revenue stream to your community.
- Give you local control and visibility over the current State Plan Review Process.
- Get businesses opened sooner!



Learn how we can support you today!

From start to finish, we help get the job done.



STILL UNSURE ON HOW WE CAN HELP OR HOW THIS WOULD MAKE AN IMPACT?

There are 1,852 Communities in Wisconsin. As of Fall 2024 there are only approx 60 communities that have full approval for plan review from the State of Wisconsin for all building, HVAC, plumbing, fire alarm and fire sprinkler reviews. Come join the E-Plan Exam team today!

 Village of Sister Bay — Pop. 1,160	 City of Onalaska — Pop. 18,824
 City of Wisconsin Dells — Pop. 3,198	 City of Mequon — Pop. 23,132
 Village of Lake Delton — Pop. 3,459	 City of Neenah — Pop. 25,501
 Village of Sauk City — Pop. 3,490	 City of Fitchburg — Pop. 30,674
 Town of Brookfield — Pop. 6,390	 City of West Bend — Pop. 31,727
 Village of Rib Mountain — Pop. 6,837	 City of Sun Prairie — Pop. 31,890
 Village of Pewaukee — Pop. 8,164	 City of Manitowoc — Pop. 33,736
 City of Sturgeon Bay — Pop. 8,885	 City of Beloit — Pop. 36,609
 City of Monroe — Pop. 10,537	 City of Greenfield — Pop. 37,352
 Village of Greenville — Pop. 12,264	 Village of Menomonee Falls — Pop. 38,906
 City of Pewaukee — Pop. 14,341	 City of Wausau — Pop. 39,575
 City of Beaver Dam — Pop. 16,214	 City of West Allis — Pop. 60,411
 Village of Ashwaubenon — Pop. 16,913	 City of Janesville — Pop. 65,942
 City of Kaukauna — Pop. 16,070	 City of Oshkosh — Pop. 66,083
 City of Cudahy — Pop. 17,946	 City of Waukesha — Pop. 71,256
 City of Wisconsin Rapids — Pop. 18,367	 City of Appleton — Pop. 74,854
 City of Menasha — Pop. 18,069	 City of Green Bay — Pop. 104,057
 City of Marshfield — Pop. 18,815	

If your community isn't on this list,
reach out today and let's change that together!

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (this “Agreement”) is entered into by and between Village of Mount Horeb, a Wisconsin municipality (“Client”) and EPLEX, LLC, a Wisconsin limited liability company (DBA E-Plan Exam) (“Consultant”), as of the date on which the last Party hereto executes this Agreement (as set forth on the signature page of this Agreement) (the “Effective Date”). Client and Consultant may each be referred to herein as a “Party”, and collectively as the “Parties”.

RECITALS

WHEREAS Client desires to retain Consultant to perform the services listed in **Exhibit A**, attached hereto (the “Services”), and Consultant is willing to perform the Services, in accordance with the terms of this Agreement.

AGREEMENT

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Client and Consultant agree as follows:

1. **CERTAIN DEFINITIONS.** In addition to other terms defined throughout this Agreement, the following capitalized terms used herein shall have the following meanings:
 - a. “**Accepted Project**” means a Project for which Consultant has agreed to perform Services. Consultant shall be deemed to have agreed to perform Services for a Project if, and upon such time that, (i) Consultant has accepted such Project, (ii) Consultant is in receipt of all information and documentation required to perform the Services with respect to such Project (as determined in Consultant’s sole discretion), (iii) Consultant has been paid all applicable Fees that are payable to Consultant with respect to such Project, and (iv) if such Project is a Client Reserved Project, Client has elected not to (or is deemed to have elected not to), perform plan reviews or other actions that would otherwise fall within the scope of the Services with respect to such Project in accordance with Section 3(a) (the date on which such acceptance occurs is the “**Project Acceptance Date**”).
 - b. “**Base Fees**” means, collectively, the Commercial Plan Base Fees, the Stormwater Base Fees and the Exterior Plumbing Base Fees (as such terms are defined on **Exhibit B**).
 - c. “**Client Reserved Project**” means any Project described on **Exhibit C**. For the avoidance of doubt, no Client Reserved Project will include or consist of any Project (i) involving any building or structure that exceeds any Project Review Threshold, (ii) unless expressly set forth on **Exhibit C**, listed in Table 382.20-2 of Section 382.20 of the Wisconsin Administration Code or (iii) involving the reviewing of plans for fire alarm and/or sprinkler systems.
 - d. “**Consultant Exclusive Project**” means any Project (i) involving any building or structure that exceeds any Project Review Threshold, (ii) listed in Table 382.20-2 of Section 382.20 of the Wisconsin Administration Code, (iii) involving the reviewing of plans for fire alarm and/or sprinkler systems, and/or (iv) that is not a Client Reserved Project.
 - e. “**Department**” means the Wisconsin Department of Safety and Professional Services.

- f. “Project” means any individual construction, addition, relocation, alteration, change of occupancy and/or repair project with respect to any building, structure, parking lot, building component and/or building system within Client’s jurisdictional boundary for which a plan review request is submitted to Consultant and that meets the definition and criteria of a “Place of Employment” or “Public Building” as such terms are defined in Wis. Stat. §§ 101.01(11) and 101.01(12), respectively.
- g. “Project Review Threshold” means (i) with respect to any Project involving any new construction of a building or structure, 5,000 square feet of the floor area of such building or structure (as applicable), (ii) with respect to any Project involving an addition to an existing building or structure, 5,000 square feet of the floor area of such addition and (iii) with respect to any Project involving solely alteration work of an existing building or structure, 10,000 square feet of floor area of such building or structure (as applicable).

2. SCOPE OF SERVICES.

- a. Consultant shall perform the Services for the Accepted Projects (i) using one or more service providers that are licensed in the State of Wisconsin and (ii) in accordance with industry-standard levels of competency in the state and municipality in which the Services are to be performed.
- b. Subject to Section 4(e), Consultant shall complete the Services with respect to any Accepted Project within fifteen (15) business days following the Project Acceptance Date. For the avoidance of doubt, if Consultant requires additional documentation or information to complete the Services with respect to an Accepted Project (as determined in Consultant’s sole discretion), then such fifteen (15) business day period may be tolled by Consultant and such period shall only resume once Consultant is in receipt of such additional documentation or information.
- c. Client shall exclusively use Consultant to perform the Services with respect to any Consultant Exclusive Project, and Client agrees that it shall not perform (or engage any other person or entity to perform, other than the Department) any plan reviews or take any other action that would otherwise fall within the scope of the Services for any Consultant Exclusive Project.
- d. Client is not required to accept Consultant’s approval or disapproval of the plans for any Project for which Consultant performs Services hereunder. Notwithstanding the foregoing, Consultant will be entitled to retain all applicable Fees paid to Consultant hereunder with respect to the Services that Consultant performed.

3. CLIENT RESERVED PROJECTS.

- a. Client shall have the right to independently perform plan reviews and take any other action that would otherwise fall within the scope of the Services with respect to any Client Reserved Project. Within five (5) business days following the submission of a plan review to Consultant for a Project that constitutes a Client Reserved Project, Consultant shall notify Client of such submission. Within five (5) business days following such notice, Client shall notify Consultant in writing whether Client elects to perform the plan review and/or any other action that would

otherwise fall within the scope of the Services with respect to such Client Reserved Project. If Client either (i) fails to provide such notice within such five (5) business day period, or (ii) elects not to perform such plan review and/or other action. If Client elects to perform such plan review and/or other actions with respect to such Project, then Client shall be solely responsible and liable for all plan reviews and all other obligations, and Consultant shall have no obligations of any kind or nature, with respect to any Project that Client has elected to perform (and such Project shall not constitute an Accepted Project).

- b. Notwithstanding anything to the contrary in this Agreement, Client may only perform plan reviews with respect to any Project if Client conducts such plan reviews using one or more qualified individuals that maintain the license(s) required to perform such plan reviews (without reliance on any of Consultant's or any of its personnel's licenses, or any requirement for Consultant to oversee such plan reviews) for the applicable Project and are in good standing with the applicable licensing authority.
- c. Client may request that the Department perform any plan review with respect to any Project in lieu of Consultant, in which case Consultant shall have no obligations of any kind or nature with respect to such Project.

4. CLIENT OBLIGATIONS.

- a. Client shall take all actions necessary to either (i) receive delegated authority from the Department to perform building inspection services, or (ii) become an appointed agent of the Department to examine plans and make inspections for building and alterations for Projects of unlimited size, in each case pursuant to the applicable provisions of Wis. Stat. § 101.12 (in either such case, an "Appointed Agent"). Client shall comply in all respects with all applicable statutes, codes and regulations pertaining to obtaining or maintaining its status as an Appointed Agent including, without limitation, adopting or amending any applicable ordinances. Consultant agrees to provide commercially reasonable assistance to Client with respect to obtaining Appointed Agent status, provided that (y) all out of pocket fees and expenses incurred by Consultant shall be promptly reimbursed by Client, and (z) Consultant shall have no obligation to commence or participate in any legal action or similar proceeding in connection therewith.
- b. Client shall be solely responsible for determining the requirements for the commencement of any Project including, without limitation, any and all required documentation, approvals, permits, bonds, zoning compliance, historical review and architectural review board approvals with respect to any such Project.
- c. Client shall provide (whether or not requested by Consultant), in a timely manner and (if applicable) promptly upon Consultant's request, all data, information, plans, specifications, municipal forms, structural calculations, and all other documentation and information reasonably required to perform the Services.
- d. Client shall employ or retain, at its sole cost and expense, a sufficient number of licensed and credentialed inspectors to the extent required by the Department to obtain, or maintain (as applicable), Appointed Agent status.

- e. Notwithstanding anything to the contrary, any deadline for the performance of Services by Consultant shall be extended to the extent, and for the duration, that Client fails to comply with any provision of this Section 4.

5. FEES; INVOICES.

- a. In consideration of Consultant performing the Services, Consultant shall be entitled to the applicable fees for the Services performed as set forth on Exhibit B (the “Fees”). Fees are payable in full to Consultant by the applicant of a Project (an “Applicant”) prior to Consultant’s commencement of Services with respect to such Project; provided, however, that if such applicant fails to pay the applicable Fees with respect to any Project for which Consultant performs Services for any reason as reasonably determined by Consultant (including, without limitation, in the event of a bounced or fraudulent check or credit charge), then Client shall be responsible for paying and shall promptly pay the Fees for such Services directly to Consultant. For the avoidance of doubt, Consultant shall not be required to (i) initiate any litigation or collections proceeding against any Applicant, (ii) engage any collections agency or other third party, or (iii) otherwise incur any out-of-pocket fees or expenses of any kind or nature, in each case for the purpose of collecting any amounts owed by any Applicant.
- b. On each three (3) year anniversary of the Effective Date (each, a “Fee Escalation Anniversary”), Consultant and Client agree to negotiate in good faith a reasonable increase in the Base Fees. If Consultant and Client are not able to agree on a reasonable increase in the Base Fees within the ninety (90) day period following an applicable Fee Escalation Anniversary, then the Base Fees will automatically increase upon the expiration of such ninety (90) day period based on the most recent increase of the U.S. Bureau of Labor Statistics Consumer Price Index (CPI) from the last time that Base Fees were increased or established (as applicable), as determined by Consultant in its reasonable discretion.
- c. Within fifteen (15) days following the end of each month during the term of this Agreement, Consultant shall deliver to Client an invoice (which shall include applicable supporting documentation) setting forth (i) the amount of Fees owed to Consultant for Services performed during the previous month, (ii) the amount of Fees actually collected by Consultant during the previous month, (iii) Client’s portion of the Base Fees (as set forth on Exhibit A) actually collected by Consultant during the previous month and (iv) any incidental charges or out-of-pocket expenses that are reimbursable by Client in accordance with the terms of this Agreement and the Exhibits hereto (collectively, “Reimbursable Costs”). Client shall have the right to dispute any item set forth on any such invoice during the fifteen (15) day period following the date such invoice was issued, in which case the Parties agree to negotiate in good faith to attempt to resolve such dispute. If Client does not dispute any item on an invoice within such fifteen (15) day period, then Client shall be deemed to have waived its right to dispute such invoice.
- d. Within forty-five (45) days following the date of such invoice, Consultant shall remit to Client its portion of the Base Fees (as set forth on Exhibit A) actually collected by Consultant during the previous month in accordance with the written instructions of Client.

- e. Within fifteen (15) days following Consultant's delivery of an invoice to Client, Client shall pay to Consultant the amount of any Reimbursable Costs set forth on such invoice.
6. DOCUMENT AND PLAN SUBMISSIONS. Client shall take all reasonable efforts necessary, including, without limitation, adopting any ordinances, to permit and enable the electronic submission of plans and other associated documents for review (collectively, "Submitted Documents") in .pdf format. If the electronic submission of Submitted Documents in .pdf format is not possible after Client has taken all such reasonable efforts, then the submission thereof in paper format shall be permissible. In such case, Client and Consultant shall create and implement a procedure for the shipping and handling of Submitted Documents to Consultant to enable Consultant to perform the Services with respect to such Submitted Documents. Any direct or indirect charges, fees or expenses associated with labor, material, or other costs arising from or in connection with the delivery of Submitted Documents to approved third party couriers to ship materials, whether to Consultant, Client or any third party, shall be the sole responsibility of Client, and shall be included in the Reimbursable Costs.
7. TERM. The initial term of this Agreement shall commence on the Effective Date and shall remain in effect for a period of three (3) years from the Effective Date. This Agreement shall automatically renew for successive one (1) year periods, unless a Party notifies the other Party in writing at least thirty (30) days prior to the date on which the term of this Agreement will renew of such Party's election not to renew this Agreement. Notwithstanding the foregoing, if the time for performance of any Services has not expired as of the date the term of this Agreement would otherwise expire, then the term of this Agreement shall automatically extend to the date on which the time for performances of such Services expires.
8. TERMINATION.
- a. Either Party may terminate this Agreement upon thirty (30) days' written notice to the other Party, with or without cause at any time.
 - b. Each Party may terminate this Agreement, effective upon written notice to the other party (the "Defaulting Party"), if the Defaulting Party:
 - i. materially breaches this Agreement, and such breach is incapable of cure or, with respect to a material breach capable of cure, the Defaulting Party does not cure such breach to the non-breaching Party's reasonable satisfaction within ten (10) days after receipt of written notice of such breach; or
 - ii. (I) becomes insolvent or admits its inability to pay its debts generally as they become due; (II) becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within sixty (60) business days or is not dismissed or vacated within sixty (60) days after filing; (iii) is dissolved or liquidated or takes any corporate action for such purpose; (iv) makes a general assignment for the benefit of creditors; or (v) has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

- c. In the event of termination, Consultant shall retain its portion of the Fees for Services completed up to and including the effective date of termination. In addition, Consultant shall have the right to return to Client or otherwise dispose of any Submitted Documents without comments or the performance of any Services with respect thereto.
 - d. Notwithstanding anything to the contrary in this Agreement, the provisions of Sections 9 (Indemnification), 10 (Limitation of Liability), 14 (Ownership of Documents), 15 (Confidentiality), 19 (Dispute Resolution), 20 (Choice of Forum), 21 (Waiver of Jury Trial), 22 (Governing Law), and any other term or condition under this Agreement which by its nature should survive the termination or expiration of this Agreement, shall survive the expiration or earlier termination of this Agreement.
9. INDEMNIFICATION. Client agrees to defend, indemnify and hold Consultant and its members, directors, managers, officers, employees, affiliates, agents and representatives (each, a “Consultant Indemnified Party”) harmless from and against all costs, expenses, fees (including, without limitation, reasonable attorneys’ fees), penalties, damages, liabilities, losses, taxes, demands, lawsuits, claims, proceedings and/or causes of action incurred by or asserted against any Consultant Indemnified Party arising from or in connection with or otherwise related to (a) any breach by Client of any representation, covenant, agreement or obligation set forth in this Agreement, (b) personal injury (including death) or damage to real or personal property resulting from any act or omission of Client or any of its employees, affiliates, agents and/or representatives, (c) any negligent or more culpable act or omission of Client or any of its employees, affiliates, agents and/or representatives (including any reckless or willful misconduct), (d) any failure by Client or any of its employees, affiliates, agents and representatives to comply with any applicable federal, state, or local laws, statutes, regulations, or codes, (e) any Project for which Consultant did not perform any Services (including, without limitation, any Client Reserved Project or any Project for which Client or the Department performed plan reviews), and/or (f) any failure of Client to adequately inspect any Project.
10. LIMITATION OF LIABILITY.
- a. EXCEPT AS OTHERWISE PROVIDED IN SECTION 10(d), IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY LOSS OF USE, REVENUE, PROFIT OR LOSS OF DATA OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
 - b. EXCEPT AS OTHERWISE PROVIDED IN SECTION 10(d), IN NO EVENT WILL EITHER PARTY’S LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING, WITHOUT LIMITATION, NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNT PAID TO CONSULTANT PURSUANT TO THIS AGREEMENT IN THE SIX-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.
 - c. EXCEPT FOR THE EXPRESS WARRANTIES IN THIS AGREEMENT, CONSULTANT HEREBY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, AND

CONSULTANT SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF TITLE AND NON-INFRINGEMENT.

- d. The exclusions and limitations in Section 10(a) and Section 10(b) shall not apply to Client's indemnification obligations under Section 9.

11. SUBCONTRACTORS. Consultant shall have the right to subcontract all or portions of the Services without notice to Client; provided that Consultant shall not be relieved of any of its obligations under this Agreement. Upon completion of the Services for an applicable Project, Consultant shall provide Client a list of all personnel utilized in the completion of the Services (whether or not such personnel are subcontractors), including applicable license information for such personnel and the portion of the Services performed by such personnel.

12. INSURANCE.

- a. Consultant shall procure and maintain the following insurance policies with at least the minimum insurance coverages listed below:
 - i. Commercial general liability insurance with a combined single limit of one million dollars (\$1,000,000.00) each occurrence and two million dollars (\$2,000,000.00) general aggregate, which shall include coverage for all premises and operations of Consultant, bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts) blanket contractual independent Consultant's products and completed operations.
 - ii. Professional liability insurance with a combined single limit of one million dollars (\$1,000,000.00) each occurrence and two million dollars (\$2,000,000.00) general aggregate.
 - iii. Umbrella insurance with a limit of five million dollars (\$5,000,000).
- b. Consultant's insurance policies will not cover subcontractors as named insureds. Subcontractors that perform any Services shall be required to maintain their own insurance coverage for the same limits and requirements as set forth in this Agreement, covering their respective portion of the Services performed.
- c. Consultant shall provide certificates of insurance reflecting the above coverages to Client upon request.

13. INDEPENDENT CONTRACTOR. Consultant is an independent contractor, and neither Consultant, nor any employee or agent thereof, shall be deemed for any reason to be an employee or agent of Client. The details of the method and manner for performance of the Services by Consultant shall be under its own control. Consultant shall be solely responsible for supervising, controlling, and directing the details and manner of the completion of the Services. Nothing in this Agreement shall give Client the right to instruct, supervise, control, or direct the details and manner of the completion of the Services.

14. OWNERSHIP OF DOCUMENTS.

- a. All intellectual property rights in all documents, data, know-how, methodologies, software, and other materials provided by or used by Consultant in performing the Services and developed or acquired by Consultant prior to or independently of this Agreement shall be owned exclusively by Consultant and its licensors.
- b. Client hereby grants Consultant a nonexclusive, nontransferable and fully-paid license to use and display Client's name in Consultant's marketing materials, on its website, and for other similar purposes.

15. CONFIDENTIAL INFORMATION.

- a. All non-public, confidential or proprietary information of Consultant ("Confidential Information"), including, but not limited to, information about Consultant's business affairs, products, services, methodologies, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, disclosed by Consultant to Client, whether disclosed orally or disclosed or accessed in written, electronic, or other form or media, or otherwise learned by Client in connection with this Agreement, and whether or not marked, designated, or otherwise identified as "confidential," is confidential, solely for use in performing this Agreement and may not be disclosed or copied unless authorized by Consultant in writing. Client shall protect and safeguard the confidentiality of the Confidential Information with at least the same degree of care as Client would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care. Confidential Information does not include any information that: (i) is or becomes generally available to the public other than as a result of Client's breach of this Agreement; (ii) is obtained by Client on a non-confidential basis from a third-party that was not legally or contractually restricted from disclosing such information; (iii) Client establishes by documentary evidence, was in its possession prior to Consultant's disclosure hereunder; (iv) was or is independently developed by Client without using any of the Confidential Information; or (v) is required to be disclosed under applicable federal, state or local law, regulation or a valid order issued by a court or governmental agency of competent jurisdiction, in which case Client shall provide Consultant with prompt written notice thereof to permit Consultant an opportunity to appeal or challenge any such purportedly required disclosure.
- b. Client shall be responsible for any breach of this Section 15 caused by any of its employees, contractors, agents, or representatives. At any time during or after the term of this Agreement, at Consultant's written request, Client shall promptly return to Consultant all copies, whether in written, electronic or other form or media, of the Confidential Information, or destroy all such copies and certify in writing to Consultant that the Confidential Information has been destroyed. Client's obligations under this Section 15 will survive termination or expiration of this Agreement for a period of three (3) years, except for Confidential Information that constitutes a trade secret under any applicable law, in which case, such obligations shall survive for as long as such Confidential Information remains a trade secret under such law.

16. REQUIRED AUTHORIZATIONS. Each of the Parties represents that it has and shall maintain in effect all the licenses, permissions, authorizations, consents, and permits that it needs to carry out its obligations under this Agreement.

17. **SEVERABILITY.** If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.
18. **NOTICES.** All notices, requests, consents, claims, demands, waivers, and other communications under this Agreement (each, a “Notice”) must be in writing and addressed to the other Party at its address set forth below (or to such other address that the receiving Party may designate from time to time in accordance with this Section). Unless otherwise agreed herein, all Notices must be delivered by email, personal delivery, nationally recognized overnight courier or certified or registered mail. A Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section 18:

If to Client:	If to Consultant:
Name: <u>Village of Mount Horeb</u> Attn: <u>Nicholas Owen</u> Address: <u>138 East Main Street</u> <u>Mount Horeb, WI 53572</u> Email: nic.owen@mounthorebwi.info	EPLEX, LLC (d/b/a E-Plan Exam) Attn: David Adam (DA) Mattox 12605 W North Ave., #189 Brookfield, WI 53005 Email: damattox@eplanexam.com

19. **DISPUTE RESOLUTION.** Any dispute, controversy or claim arising out of or relating to this Agreement, or the breach, termination or invalidity hereof (each, a “Dispute”), shall be submitted for negotiation and resolution to the President of Consultant (or to such other person of equivalent or superior position designated by Seller in a written Notice to Client) and to the recipient of Notices for Client (as set forth in Section 18, above), by delivery of written Notice (each, a “Dispute Notice”) from either of the Parties to the other Party. Such persons shall negotiate in good faith to resolve the Dispute. If the Parties are unable to resolve any Dispute within 90 days after delivery of the applicable Dispute Notice, either Party may file suit in a court of competent jurisdiction in accordance with the provisions of Sections 20, 21 and 22 hereunder.
20. **CHOICE OF FORUM.** Each Party irrevocably and unconditionally agrees that it shall not commence any action, litigation or proceeding of any kind whatsoever against the other Party in any way arising from or relating to this Agreement, including all exhibits, schedules, attachments and appendices attached hereto and thereto, and all contemplated transactions, including contract, equity, tort, fraud, and statutory claims, in any forum other than the state and federal courts of the State of Wisconsin and any appellate court from any thereof. Each Party irrevocably and unconditionally submits to the exclusive jurisdiction of such courts and agrees to bring any such action, litigation or proceeding only in the state and federal courts of the State of Wisconsin and any appellate court from any thereof. Each Party agrees that a final judgment in any such action, litigation or proceeding is conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.
21. **WAIVER OF JURY TRIAL.** Each Party acknowledges and agrees that any controversy that may arise under this Agreement, including any [exhibits, schedules, attachments, and appendices attached to this Agreement, is likely to involve complicated and difficult issues and, therefore, each such Party irrevocably and unconditionally waives any right it may have to a trial by jury in respect of any legal action arising out of or relating to this Agreement, including any exhibits, schedules,

attachments, and appendices attached to this Agreement, or the transactions contemplated hereby.

22. GOVERNING LAW. This Agreement and all related documents including all exhibits attached hereto, and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State of Wisconsin, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State of Wisconsin.
23. FORCE MAJEURE. No Party shall be liable or responsible to the other Party, or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations of Client to make payments to Consultant hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's reasonable control, including, without limitation, the following force majeure events: (a) acts of God; (b) flood, fire, earthquake, pandemics, epidemics, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order, law, or actions; (e) embargoes or blockades in effect on or after the date of this Agreement; (f) national or regional emergency; (g) strikes, labor stoppages, or slowdowns, or other industrial disturbances; (h) telecommunication breakdowns; and (i) other similar events beyond the reasonable control of the impacted Party.
24. AMENDMENTS. Any changes to Services, and any other proposed amendments to this Agreement, exhibits, schedules, attachments, and appendices attached to this Agreement, shall be mutually agreed upon between the Parties and shall be made in writing, which shall specifically designate any changes in compensation for the Services and be made as a signed and fully executed (by both Parties) amendment to this Agreement.
25. SUCCESSORS AND ASSIGNS. This Agreement is binding on and inures to the benefit of the Parties and their respective permitted successors and permitted assigns.
26. COUNTERPARTS; ELECTRONIC EXECUTION. This Agreement, and any amendments hereto, may be executed by electronic means (e.g., via DocuSign, .portable document format or any other electronic signature) and in any number of counterparts, and each such counterpart and electronic executed copy hereof shall be deemed to be an original instrument, and all such counterparts together shall constitute but one agreement.
27. ASSIGNMENT. Client shall not assign, transfer, delegate, or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Consultant. Any purported assignment or delegation in violation of this Section 27 shall be null and void. No assignment or delegation shall relieve Client of any of its obligations under this Agreement. Consultant may assign any of its rights or delegate any of its obligations to any affiliate or to any person acquiring all or substantially all of Consultant's assets without Client's consent.
28. ENTIRE AGREEMENT. This Agreement, along with attached exhibits, constitutes the complete, entire and final Agreement of the parties hereto with respect to the subject matter hereof, and shall supersede any and all previous communications, representations, whether oral or written, with respect to the subject matter hereof. The Parties expressly agree that no terms or conditions

set forth in any form or document issued by Client and/or the Applicant shall be deemed to modify or amend the terms of this Agreement (all of which are hereby rejected by Consultant) unless expressly agreed to in writing by Consultant. The acceptance of any Accepted Project by Consultant is expressly made conditional on, and subject to, the acceptance of the terms and conditions set forth in this Agreement, notwithstanding any terms or conditions in any other form or document that may be different from, or in addition to, the terms and conditions set forth herein.

[Signature Page Follows]

IN WITNESS HEREOF, the Parties have caused this Agreement to be executed in their respective names on the dates hereinafter enumerated.

Client: Village of Mount Horeb

Consultant: EPLEX, LLC

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: David Adam (DA) Mattox

Title: _____

Title: President

Date: _____

Date: _____

Exhibit A – Services

1. PLAN REVIEW SERVICES

Plan review is limited to Building, HVAC, Plumbing, Fire Alarm, and Fire Sprinkler trades/disciplines for Accepted Projects.

2. PLAN REVIEW FEE:

- Building, HVAC, Plumbing, Fire Alarm and Fire Sprinkler plan review Fees shall be based upon the fee schedule set forth on Exhibit B.
- Base Fees will be split with Client as follows:
 - **90%** of Base Fees that are collected by Consultant are retained by Consultant and **10%** are remitted to Client, in each case in accordance with the terms of the Agreement.
 - Out of Consultant's retained Base Fees, Consultant shall be responsible for fees due to the Department as required by and set forth in the applicable provisions of Section SPS 302.31(g) and Section SPS 302.31(h) of the Wisconsin Administrative Code.

Exhibit B – Fees

COMMERCIAL PLAN REVIEW FEE SCHEDULE – BUILDING/HVAC/FIRE ALARM/FIRE SUPPRESSION				
1. New construction, additions, relocated buildings, repairs & alteration plan review fees are computed per this table. Fees for Projects are calculated based on the total gross floor area of the structure.				
2. A separate plan review fee is charged for each type of plan review.				
Base Fee Schedule (“Commercial Plan Base Fees”)				
Area (Square Feet)	Building Plans	HVAC Plans	Fire Alarm System Plans	Fire Suppression System Plans
Less than 500 sf	\$200	\$150	\$150	\$150
501 sf - 2,500	\$300	\$180	\$150	\$150
2,501 - 5,000	\$350	\$250	\$150	\$150
5,001 – 7,500	\$600	\$350	\$150	\$150
7,501 - 10,000	\$750	\$400	\$200	\$200
10,001 – 15,000	\$850	\$500	\$200	\$200
15,001 - 20,000	\$1,100	\$550	\$200	\$200
20,001 - 30,000	\$1,350	\$600	\$250	\$250
30,001 - 40,000	\$1,700	\$1,000	\$450	\$450
40,001 - 50,000	\$2,300	\$1,350	\$600	\$600
50,001 - 75,000	\$3,200	\$1,700	\$850	\$850
75,001 - 100,000	\$4,000	\$2,400	\$1,200	\$1,200
100,001 - 200,000	\$6,500	\$3,200	\$1,450	\$1,450
200,001 - 300,000	\$11,400	\$7,300	\$3,600	\$3,600
300,001 - 400,000	\$16,800	\$10,600	\$5,300	\$5,300
400,001 - 500,000	\$20,000	\$13,000	\$6,700	\$6,700
Over 500,000	\$22,000	\$14,500	\$7,700	\$7,700
BUILDING/HVAC/FIRE ALARM/FIRE SUPPRESSION FEE SCHEDULE NOTES				
Note:	1. A Plan Entry Fee of \$100.00 shall be paid to Consultant with each submittal of plans in addition to the plan review and inspection fees.			
	2. Upon mutual agreement of Client’s Supervisor of Building Inspection and Consultant’s Plans Examiner, Commercial Plan Base Fees may be modified, reduced or waived based on scope of services, project type, or other relevant factors.			
Determination of Floor Area	The area of a floor is the area bounded by the exterior surface of the building walls or the outside face of columns where there is no wall. Floor area includes all floor levels such as subbasements, basements, ground floors, mezzanines, balconies, lofts, all stories, and all roofed areas including porches and garages, except for cantilevered canopies on the building wall. Use the roof area for free standing canopies.			
Structural Plans and other Component Submittals	When submitted separately from the general building plans, the review fee for structural plans, precast concrete, laminate wood, beams, cladding elements, other facade features or other structural elements, the review fee is \$250.00 per plan with an additional \$100.00 plan entry fee per each plan set.			
Permission to Start	In addition to the other Fees due hereunder, the plan review fee for permission to start construction shall be \$150.00.			
Plan Examination Extensions	The fee for the extension of an approved plan review shall be 50% of the original plan review fee, not to exceed \$3,000.00.			
Resubmittals & revisions to approved plans	When deemed by Consultant’s Plan Examiner to be a minor revision from previously reviewed and/or approved plans, the review fee relating to the minor revision shall be \$75.00. Any significant changes or alterations beyond minor amendments as determined by Consultant’s Plan Examiner and Client’s Inspection Services Department may result in additional charges as appropriate			

Submittal of plans after construction	Where plans are submitted after construction, the standard late submittal fee of \$250.00 will be assessed per each review type that occurred after construction. This is in addition to any other plan entry fees, structural components and base fees applied to a project.
Expedited Priority Plan Review	The fee for a priority plan review, which expedites completion of the plan review in less than the normal processing time when the plan is considered ready for review, shall be 200% of the fees specified in these provisions.

Plumbing Plan Review Fee Schedule	
Plumbing Site work - Stormwater Review Base Fees (“Stormwater Base Fees”)	
Acres (area of drained to a plumbing system)	Fee
up to 5	\$400.00
greater than 5 up to 10	\$600.00
greater than 10 up to 15	\$750.00
Each acre beyond 15 (rounded up)	\$750.00 base plus \$50.00 per acre
Plumbing Sanitary Drain and Water Supply Laterals Base Fees (“Exterior Plumbing Base Fees”)	
\$40.00 per combined inch of pipe size (diameter pipe rounded up to nearest inch)	
Interior Plumbing Plan Review Fee Base Fees (“Interior Plumbing Base Fees”)	
For all interior plumbing as well as miscellaneous fixtures that necessitate review per SPS 382	
Base Plumbing Plan Review fee	\$250.00 + \$3.50 per fixture
Plumbing Plan Review Fee Schedule Notes	
All individually submitted plumbing plan sets plan entry fee. (applies to site work and laterals if submitted separately as well)	\$100.00
Resubmittals & revisions to approved plans	When deemed by Consultant’s Plan Examiner to be a minor revision from previously reviewed and/or approved plans, the review fee shall be \$75.00. Any significant changes or alterations beyond minor amendments as mutually determined by Consultant’s Plan Examiner and Client’s Building Inspection Department may result in additional charges as appropriate.
Early Start	The plan review fee for permission to start construction shall be \$150.00 for all structures.
Submittal of plans after construction	Where plans are submitted after construction, the standard late submittal fee of \$250.00 will be assessed per each review type that occurred after construction. This is in addition to any other plan entry fees, structural components and Base Fees applied to a Project.

Expedited Priority Plan Review	The fee for a priority plan review, which expedites completion of the plan review in less than the normal processing time when the plan is considered ready for review, shall be 200% of the fees specified in these provisions.
Upon mutual agreement of Client's Supervisor of Building Inspection and Consultant's Plans Examiner, Stormwater Base Fees, Exterior Plumbing Base Fees and/or Interior Plumbing Base Fees may be modified, reduced or waived based on scope of services, project type, or other relevant factors.	

3. Supplemental Services as Required by Client:

- The hourly rate for services not included in the Services that are requested in writing to be performed by Client, and agreed in writing to be performed by Consultant, shall be performed at \$225.00 per hour, and the performance for which shall be subject to the terms and conditions of the Agreement in all respects.
 - This hourly rate is not intended for plan review services, but rather for incidental supplemental "on call" professional engineering services as required beyond the scope as outlined in services defined throughout the balance of Exhibit A.

4. PLAN REVIEW FEE – includes the following services:

- ✓ One optional remote code consultation meeting after conclusion of the first review.
- ✓ Consultation via phone during duration of Project regarding reviews performed.
- ✓ Three (3) reviews of all disciplines to verify that all comments have been addressed.
 - Subsequent reviews may result in resubmittal plan examination fees to be assessed.
- ✓ Changes to plans after conditional approval is granted may result in resubmittal plan examination fees to be assessed.
- ✓ Free code consultation with all inspectors/municipal staff, both employed directly and under contract, serving the Client for the entirety of the duration of any Project reviewed by Consultant. This free consultation period shall extend prior to any formal submission of any plan documents to the conclusion of any Project reviewed or termination of this Agreement (whichever occurs first).

5. CONSULTANT CONTACT

Consultant will provide a qualified professional to oversee this project. They are available by phone and email using the contact information listed below.

Plan Review Management Contact

David Adam Mattox, P.E.

414-635-3274

damattox@eplanexam.com

Exhibit C – Client Reserved Projects

None



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

Nicholas Owen, Administrator

AGENDA ITEM # 6.f

Consideration of Public Comment Policy

BACKGROUND

Trustee Jones has made the changes to the public comment policy discussed at the last meeting, and they are included in the packet. If approved, the policy would be added to the bottom of every agenda with an asterisk in the Public Comment Section notifying people to read the policy at the bottom of the agenda.

RECOMMENDATION

ATTACHMENTS

1. Public Comment Final

Public Comment Policy

Members of the public are invited to speak at meetings of all Mount Horeb Public Bodies. To comment, please complete a Public Comment Form at the Meeting Room entrance and submit it to staff before the meeting begins. Comments are limited to **three minutes**, must be made from the podium, and the speaker must return to the audience after speaking.

- **Non-agenda item comments** are heard at the start of the meeting. Public Body members and staff will not engage in discussion during public comment but may consider topics for future agendas.
- **Agenda item comments** are heard during the relevant item, after the proposers or staff present the item and before Public Body discussion. All public comments on the item will be heard before any discussion by the Public Body.

Members of the public will only be allowed to speak outside these public comment times if they are invited by the meeting chair to share additional information requested by the Public Body. If so invited to speak, the member of the public must do so from the podium.

Written comments are also welcome. Written comments should be submitted to the Deputy Treasurer/Governance Coordinator by email at Niki.erickson@mounthorebwi.info (subject line: *Public Comment Request-Name of Public Body*) or delivered by to the Village at: 138 E Main Street, Mount Horeb WI, 53572, ATTN *Public Comment Request-Name of Public Body*.



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

AGENDA ITEM # 7.b

Dane County Cities & Villages Association Report

BACKGROUND

DCCVA Report

There are several bills recently passed or working their way through the legislature DCCVA has kept us informed on, but we haven't had the resources to engage with. Passage of WI Act 35 – helps address EMS needs by providing more funds towards training.

Passage of WI Act 26 – increases maximum reimbursement under Medicaid for ambulance response and treatment without transport as well as excludes levy limit adjustments related to Districts from ERP program.

Assembly Bill 483 provides that a municipal registration fee (commonly known as wheel tax) would require a referendum, including those that already have one.

Senate Bill 521 provides for highway signs for the Mount Horeb Veterans Memorial

The County budget's proposal partially re-funded a Regional Housing Project Assistant (that helps address the supply of housing shortage), but requires outside funding to fill the position

HWY JG work still in the budget proposal

County budget deliberations should wrap up this week.

RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

AGENDA ITEM # 7.f

Mount Horeb Area Chamber of Commerce

BACKGROUND

Chamber Report

Since we last met, Chamber President/CEO Rachel LaCasse-Ford submitted her resignation for new opportunities. I want to extend my sincere appreciation to Rachel for her work that strengthened the business community and partnership with the Village. The Chamber leadership team is working on the hiring process. I did let them know that the Village is happy to assist their hiring process by meeting with any candidates to give them more information about the Village, as we plan to continue the partnerships with their Board and staff.

The Witches Night out was a huge success for both local and transient visitors. As the event continues to find success and grow, the Village will work with them to ensure safety.

The Community Coalition (Chamber, Village, School) meet 10/28/25 to discuss Housing, Childcare, Workforce Development, an Economic Development. The Coalition does a lot of behind the scenes work by staff to help provide each other information and feedback on opportunities and issues facing the community. We'll be finalizing the agenda for our joint in a few months when their new President/CEO is on board.

RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

AGENDA ITEM # 7.i

Plan Commission

BACKGROUND

Plan Commission Report

Plan Commission conducted a special meeting in early October to discuss the Sign Code portion of the zoning code rewrite. We were grateful that the Chamber helped get one of their members, Sign Art Studios, to provide suggestions from their professional perspective, and attend in person to help answer questions and suggestions. Simplifying and streamlining the ability for businesses to erect signage has been on my priority list for over 10 years, so grateful to see this finally progressing.

At the regular meeting, the Plan Commission approved a Site Design Review for 212 E Lincoln Street so the new owner can improve the front façade. The Commission [finally] was able to conduct a Public Hearing and consider a recommendation on the application for the Langhus on Main proposal that it had previously received two Concept presentations on.

Due to high public engagement, the meeting was held at the Public Safety Building. This was a good opportunity for the public to participate in and learn more about the governmental process and turnout was great, but this did create some logistical issues with recording the meeting and providing a stream to an overflow area in the lobby. Kudos and appreciation to our CableTV team, Chief Vierck and his team, and the Fire District for helping with setup. We also learned more about the AV quirks and limitations for any future meetings. The overflow room had difficulty hearing everything, which I did not realize. This led to an unfortunate issue where after asking several times to discontinue disruptions during the Public Hearing, I did so more harshly directly because I thought they were being ignored, not realizing the initial requests were not being heard in the overflow room. My apologies for that, as the room was exceptional afterwards (as was the main room). It was much appreciated that the Public Hearing participants could continue sharing their comments uninterrupted so the applicants could hear the feedback and Plan Commission members could focus and conduct business. Staff will continue evaluating the best way to conduct meetings outside our normal Board Room to ensure both legal and logistical requirements are met and I can chair the meeting more effectively.



AGENDA ITEM REPORT

As I've stated in prior meetings, I will often use a more formal tone in conducting meetings with high public engagement in order to ensure meetings are run legally, effectively and efficiently as they deserve. As with all that serve in local government, we try our best. Sometimes we succeed, sometimes we fail.

Because there were many questions about the project from Plan Commissioners and the public, staff and the applicant provided an extra detailed packet of information that included summary of the Comp Plan, Zoning 101, traffic impact analysis, Economic Impact Analysis, Parking Analysis, and more for the GDP and Rezone request. After a thorough presentation of information, a 3 hour public hearing, and robust discussion by Plan Commission on what they would/wouldn't recommend as part of an overall recommendation, the application was tabled to encourage the applicant to make substantial revisions. To clarify, I did not fully support the application we received and would have voted to not recommend it to the Village Board as it stood. As I told the applicant in the first concept meeting, the devil would be in the details. They have not gotten the details right. As the applicant has been willing to make changes from past comments and concerns, I think we'll see something that more closely aligns with Plan Commission and public feedback.

At another special meeting on 10/29, the Plan Commission reviewed the first full zoning code rewrite draft and draft zoning map before it goes to the Village Board for review. Village Planner Ben Rohr gave a good summary of the steps taken so far, what some of the policy decision points had been, and items that will be updated before it goes to VB for review. The Plan Commission had several questions that led to some tweaks and revisited several discussions on policy items. The high profiles items involved changing the recommendation of allowable height the Downtown Mixed Used zoning districts and parking ratios. Though there was consensus on adding more restrictions towards height and a higher parking ratio than initially discussed, there was not full consensus on some of the items that come with it (like setbacks for upper floors), and we recognized it will likely lead to a trade off requiring use of TID funding for projects. In addition, due to the separation of the Plan Commission and Historic Preservation Commission in the process, there are also details about how and where HPC gets inserted that the Board will see updates on before going back to Plan Commission. I'd recommend watching the meeting to help prep you for it.

RECOMMENDATION

ATTACHMENTS

None



AGENDA ITEM REPORT

MEETING DATE

November 5, 2025

PREPARED BY

AGENDA ITEM # 8.a

Written Report

BACKGROUND

Village President's Report

I appreciate the Finance and Personnel's difficult analysis and decision-making process that went into the budget proposal. The cuts will not make life easier for our staff, and will have direct and indirect impacts on our residents. Like all Wisconsin Municipalities, we have been barely keeping up with the level of services and amenities our residents expect, and each year has been tighter and tighter. Though we've been communicating that for several years, we've hit an impasse the Board discussed tonight.

I know the Village Board, staff, public, and myself value legal and ethical behavior. It's why we put into practice a review of the Ethics Policy after each election and reappointment cycle for the Board and all Citizen Committee members. As a reminder, the Village has an official Complaint process and form available on the website. If anyone ever has a concern, they are encouraged to submit an official complaint so issues can be dealt

with. <https://www.mounthorebwi.info/DocumentCenter/View/255/Citizen-Complaint-Policy-PDF>

Lastly, I once again extend my appreciation to the Board and Committee members that serve the community, and Village staff for working hard to take on the challenges and opportunities we ask of them. It's been a very busy year, with challenges and accomplishments alike towards addressing the Village Mission, Vision, and Core Values

Mission: Heritage. Community. Opportunity.

Vision: We provide outstanding service, guide sustainable growth, value diversity and inclusion, and enhance the quality of life for all.

Core Values: Quality Customer Service, Financial Stability, Friendly Community, Pride, Strong Leadership, Fun

RECOMMENDATION



AGENDA ITEM REPORT

ATTACHMENTS

None