Library Board Meeting
Thursday, May 28 at 7 AM
Library Meeting Room
105 Perimeter Rd.
Mount Horeb, WI 53572

Open:

Guest and Public Comments:

Approval of Minutes: April 23, 2026

Treasurer's Report:

- ☐ Approval of library bills
- ☐ Endowment Fund update

Staff Presentation

Director's Report

- April statistics
- Strategic Plan tracking/updates
- Volunteer Appreciation update
- Budget Prep for 2027
- Review Ethics Policy as presented by Village Administrator

Agenda Items

- Consider Endowment Disbursement for 2026
- Consider updated Circulation Policy
- Consider updated Meeting Room Policy

Future Agenda Items

- Consider designating portions of the Library Fund Balance for future needs

Adjourn

Director's Report
05.28.26

April statistics (highlights):
Per SCLS: All the April reports are delayed due to some data quality issues from the migration. Not all circulation data is being imported accurately. There were issues with importing the data from the offline circulation module that was used during the week of downtime. And another issue relates to item barcodes missing from certain types of renewal transactions, which would throw off reports that breakdown circulation by item characteristics (circ by item type, circ by collection code, etc.). SCLS will hold off posting reports until the issue is corrected. They are working with the vendor to get the corrections.

- **Total checkouts = approximately 12,565** In April of 2025, we checked out 13,579 items. *To date we are also trailing in checkouts for the month of May.
- **Libby checkouts = 3,521.** In April 2025 we checked out 3,694 titles.
- **April door count/foot traffic = 11,385.** Last year we had 12,276 visits in April.
- **Library cards issued** = This report is not yet available via SCLS. Last year we registered 55 new patrons in April.
- **Computer sessions = 448.** In April of 2025, we had 439 computer sessions.

Strategic plan tracking/updates:

Goal 1 initiatives (Staffing/Library Administration):

- We held a Help Desk staff meeting to hear from everyone what is working or not working in Symphony Web. Everyone is working on different pieces of the puzzle. The meeting was very helpful. We continue to meet typically on a weekly basis as long as we have most staff available.
- I went over the Village Ethics Policy with the Help Desk staff. We will roll it out to the clerks at the June clerk meeting.
- Andrew (Circulation Supervisor) held the monthly clerk staff meeting. He focused on answering Symphony Web questions and had each staff member share a tip that they found helpful in the new system.
- Andrew also attended a two-day virtual course (9 AM to noon both days) on running effective meetings through UW Continuing Education.
- Melissa and I attended the Moderator Training (Melissa hosted this program for the public) provided by the WI Institute for Public Policy and Service on Saturday, May 2nd.
- Hannah attended a virtual webinar "Marketing Sensory Storytime to Ensure Autism Inclusion" provided by ALA.

Goal 2 initiatives (Customer Service):

- We have been working with our customers to help them navigate the new LinkCat.
- We also are doing quite a bit of training on using the new self-checkouts including helping folks remember their pins or set new pins!
- Our next hurdle will be letting our public know that we cannot store reading history indefinitely and that reading history will be removed prior to June 1, 2020 and subsequently deleted on a rolling basis moving forward (all TBD). SCLS is working out when we will do this, but it may be as soon as July. Patrons can download copies of their reading history now.

Goal 3 initiatives (Outreach and Public Awareness):

- I wish we had the new patron report available so we could see if our Library Card Campaign during National Library week was fruitful! Hopefully we get it soon.
- Hannah and Amy are covering many outreach visits this month to the schools, 4Ks, and daycares to promote the summer library program.
- In April, I presented a library outreach presentation to the Optimists. In May, I presented a library outreach presentation to the Lion's Club. In June, I'll visit the Rotary. The presentations share some important library data from the annual report and encourage everyone to read more!

Goal 4 initiatives (Collections):

- The data is not yet available.
- We continue to promote our collections through our biweekly e-newsletters. Patrons who sign up get to see a highlight of what we've recently ordered so they can get on the holds lists right away!

Goal 5 initiatives (Facility):

- At the Library Board's approval, we now have upgraded HVAC software and a humidifier that is working properly.
- We planted two new trees on the library property by working with Jeff Gorman and the Village Arborist, Rob DeRoeck. The trees are to the left of the sidewalk leading to the shade shelter. They will be in between the library and the new apartments when they go in. But, we will still have the majority of the lawn for our outdoor games and programs. The Village is able to get certified for Tree City USA by meeting the requirement of having a program about tree planting.

Volunteer Appreciation: Thank you to everyone who was able to come out for volunteer appreciation on Wednesday, May 20th. I think it went really well and it's a nice opportunity to thank people while talking about the various volunteers at the library and how each group/individual helps out for the newer volunteers. We had approximately 18 people RSVP and 13 attend. A good discussion was had by all volunteers about what they do for the library and what they like about volunteering. I would like to continue this practice moving forward – with an annual appreciation event!

Budget Prep for 2027: Per the Finance and Personnel Committee meetings (you can watch everything for free online here: https://trollway.tv/internetchannel/?site=1), you will learn that there is a budget shortfall. To date, the Village has been balancing the budget on the Reserve Fund which will be down to 3% at the end of 2026. (Current Village Policy requires the Village to maintain 25% of funds in a Reserve account.) The 2027 budget process is going to be long and arduous to say the least. I am also attaching the Baird 2026 Village of Mount Horeb Financial Management Plan so you have it and the finalized Mount Horeb Energy Plan so you can review it as these will both come up in the budget process for 2027.

Not all our numbers are in yet. For now, please note that we will see an increase from Dane County and Adjacent County tax funds. That will help. It's hard to begin too much work on the budget without a Village Administrator and not knowing what the Village is thinking as far as library appropriation. I have heard that we can expect a dramatic increase in health insurance costs. SCLS is planning to provide a 2%

Review Ethics Policy as presented by Village Interim Administrator: Each year the Village Board and various committees go over the attached Ethics Policy. I have gone of the attached policy with staff and

I'd like to watch Interim Village Administrator, Jon Hochkammer's presentation on this policy with Library Board members as well since it applies to all committees as well.

Agenda Items

- **Consider Endowment Disbursement for 2026:** I am not sure if there is funding for a disbursement this year, but wanted to discuss this as this is the time of year we typically work through this process. If there are funds, we are thinking of using some of the funds to sponsor a "Library Open House" to invite the community into the space to celebrate 150 years in existence in Mount Horeb. First mention of a library in Mount Horeb was in 1876 – the lending library was housed in Paul Sletto's Boot and Shoe Store which was located where the downtown Kwik Trip currently lives. The collection contained 150 books!

  If funds are available, we would have several events going on during open house – still working on putting this together based on staff schedules and workloads. We'd also use some of the funds to have food and drink available (while supplies last.)
- **Consider updated Circulation Policy**: We were consulting the policy when I noticed part XI Library Theft Law that pointed to the Village ordinances. When I jumped over to the Village ordinances, I realized this law had been repealed and is no longer in place. Therefore, we'd like to update the Circulation Policy to remove it. Please see attached edits for your review.
- **Consider updated Meeting Room Policy:** We would like to edit the reference to making exceptions to the policy on p. 4.

Future Agenda Items

- **Consider designating portions of the Library Fund Balance for future needs**

Adjourn

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:	2025 BUDGET	**2026 BUDGET**	% CHANGE	
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%	$ 23,714.00
TOTAL PROPERTY TAX CONTRIB.	7,318,278	**8,608,621**	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	47,026,146

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 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET	Fund Name	12/31/2024 Actual	2025 BUDGET	6/30/2025 ACTUAL	2025 PROJECTION	2026 BUDGET		
General Fund						**General Fund**						48,897,981	
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	**FUND BALANCES**	
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	2026 Estimated Beginning Yr Fund Balance	2026 Estimated Ending Year Fund Balance
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**

Ethics Code

1. Statement of Purpose.

(a) The proper operation of democratic government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, there is hereby established in this Code of Ethics for all Village of Mount Horeb officials and employees, whether elected or appointed, paid or unpaid, including members of boards, committees and commissions of the Village, as well as any individuals who are candidates for elective office as soon as such individuals file nomination papers with the Village.

(b) The purpose of this Ethics Code is to establish guidelines for ethical standards of conduct for all such officials and employees by setting forth those acts or actions that are incompatible with the best interests of the Village of Mount Horeb and by directing disclosure by such officials and employees of private financial or other interests in matters affecting the Village. The Village Board believes that a Code of Ethics for the guidance of elected and appointed officials and employees will help them avoid conflicts between their personal interests and their public responsibilities, will improve standards of public service and will promote and strengthen the faith and confidence of the citizens of this Village in their elected and appointed officials and employees. The Village Board hereby reaffirms that each elected and appointed Village official and employee holds his or her position as a public trust, and any intentional effort to realize substantial personal gain through official conduct is a violation of that trust. The provisions and purpose of this Ethics Code and such rules and regulations as may be established are hereby declared to be in the best interests of the Village of Mount Horeb.

2. Definitions.

The following definitions shall be applicable in this Chapter:

(a) **Public Official.** Those persons serving in statutory elected or appointed offices provided for in Chapter 62 of the Wisconsin Statutes, and all members appointed to boards, committees and commissions established or appointed by the Village President and/or Village Board pursuant to this Code of Ordinances, whether paid or unpaid.

(b) **Public Employee.** Any person excluded from the definition of a public official who is employed by the Village.

(c) **Anything of Value.** Any gift, favor, loan, service or promise of future employment, but does not include reasonable fees and honorariums, or the exchange of seasonal, anniversary or customary gifts among relatives and friends.

(d) **Business.** Means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual or any other legal entity which engages in profit-making activities.

(e) **Personal Interest.** The following specific blood or marriage relationships:

(1) A person's spouse, mother, father, child, brother or sister; or

(2) A person's relative by blood or marriage who receives, directly or indirectly, more than one-half (½) support from such person or from whom such person receives, directly or indirectly, more than one-half (½) of his support.

(f) **Significant Interest.** Owning or controlling, directly or indirectly, at least ten percent (10%) or Five Thousand Dollars ($5,000.00) of the outstanding stock of at least ten percent (10%) or Five Thousand Dollars ($5,000.00) of any business.

(g) **Financial Interest.** Any interest which shall yield, directly or indirectly, a monetary or other material benefit to the officer or employee or to any person employing or retaining the services of the officer or employee.

(h) **Staff.** Any full- or part-time employee of the Village.

3. Statutory Standards of Conduct.

There are certain provisions of the Wisconsin Statutes which should, while not set forth herein, be considered an integral part of any Code of Ethics. Accordingly, the provisions of the following sections of the Wisconsin Statutes, as from time to time amended, are made a part of this Code of Ethics and shall apply to public officials and employees whenever applicable, to wit:

(a) **Sec. 19.59.** State Ethics Law.

(b) **Sec. 946.10.** Bribery of Public Officers and Employees.

(c) **Sec. 946.11.** Special Privileges from Public Utilities.

(d) **Sec. 946.12.** Misconduct in Public Office.

(e) **Sec. 946.13.** Private Interest in Public Contract Prohibited.

4. Responsibility of Public Office.

Public officials and employees are agents of public purpose and hold office for the benefit of the public. They are bound to uphold the Constitution of the United States and the Constitution of this State and carry out impartially the laws of the nation, state and municipality, to observe in their official acts the highest standards of morality and to discharge faithfully the duties of their office regardless of personal considerations, recognizing that the public interest must be their prime concern. Their conduct in both their official and private affairs should be above reproach so as to foster respect for government.

5. Dedicated Service.

(a) Officials and employees should adhere to the rules of work and performance established as the standard for their positions by the appropriate authority.

(b) Officials and employees should not exceed their authority or breach the law or ask others to do so, and they should work in full cooperation with other public officials and employees unless prohibited from so doing by law or by officially recognized confidentiality of their work.

(c) Members of the Village staff are expected to follow their appropriate professional code of ethics. Staff members shall file a copy of such professional ethics codes with the Village Clerk. The Village Clerk may notify the appropriate professional ethics board of any ethics violations involving Village employees covered by such professional standards.

6. Fair and Equal Treatment.

(a) **Use of Public Property.** No official or employee shall use or permit the unauthorized use of Village-owned vehicles, equipment, materials or property for personal convenience or profit, except when such services are available to the public generally or are provided as Village policy for the use of such official or employee in the conduct of official business, as authorized by the Village Board or authorized board, commission or committee.

(b) **Use of Village Stationery.** No official or employee shall use, or permit the unauthorized use of, Village stationery for personal use.

(c) **Obligations to Citizens.** No official or employee shall grant any special consideration, treatment or advantage to any citizen beyond that which is available to every other citizen. No official or employee shall use or attempt to use his or her position with the Village to secure any advantage, preference or gain, over and above his rightful remuneration and benefits, for himself or for a member of his or her immediate family.

(d) **Political Contributions.** No official shall personally solicit from any Village employee, other than an elected official, a contribution to a political campaign committee for which the person subject to this Chapter is a candidate or treasurer.

7. Conflict of Interest.

(a) **Financial and Personal Interest Prohibited.**

(1) No official or employee of the Village, whether paid or unpaid, shall engage in any business or transaction or shall act in regard to financial or other personal interest, direct or indirect, which is incompatible with the proper discharge of official duties in the public interest contrary to the provisions of this Chapter or which would tend to impair independence of judgment or action in the performance of official duties.

(2) Any member of the Village Board who has a financial interest or personal interest in any proposed legislation before the Village Board shall disclose on the records of the Village Board the nature and extent of such interest; such official shall not participate in debate or vote for adoption or defeat of such legislation.

(3) Any non-elected official who has a financial interest or personal interest in any proposed legislative action of the Village Board or any board, commission or committee upon which the official has any influence or input or of which the official is a member that is to make a recommendation or decision upon any item which is the subject of the proposed legislative action shall disclose on the records of the Village Board or the appropriate board, commission or committee the nature and extent of such interest. Such official shall not participate in debate or discussion or vote for adoption or defeat of such legislation.

(4) Any Village employee who has a financial interest or personal interest in any proposed legislative action of the Village Board or any board, commission or committee upon which the employee has any influence of input, or of which the employee is a member, that is a make to recommendation or decision upon any item which is the subject of the proposed legislative action shall disclose on the records of the Village Board or the appropriate board, commission or committee the nature and extent of such interest.

(b) **Disclosure of Confidential Information.** No official or employee shall, without proper legal authorization, disclose confidential information concerning the property, government or affairs of the Village, nor shall such information be used to advance the financial or other private interests of the official or employee or others.

(c) **Gifts and Favors.**

(1) No official or employee, personally or through a member of his immediate family, may solicit or accept, either directly or indirectly, from any person or organization, money or anything of value if it could be expected to influence the employee's official actions or judgments or be considered a reward for any action or inaction on the part of the official or employee.

(2) No official or employee personally, or through a member of his immediate family, shall accept any gift, whether in the form of money, service, loan, thing or promise, from any person which could reasonably be expected to impair his independence of judgment or action in the performance of his duties or grant in the discharge of his duties any improper favor, service or thing of value. However, it is not a conflict of interest for any public official or employee to receive hospitality that is unsolicited and unrelated to government business, such as a meal, and that is not intended to influence the official.

(3) An official or employee is not to accept hospitality if, after consideration of the surrounding circumstances, it could reasonably be concluded that such hospitality would not be extended were it not for the fact that the guest, or a member of the guest's immediate family, was a Village official or employee. Participation in celebrations, grand openings, open houses, informational meetings and similar events are excluded from this prohibition. This paragraph further shall not be construed to prevent candidates for elective office from accepting hospitality, as a properly reported political contribution, from citizens for the purpose of supporting the candidate's campaign. (The State Ethics Board has interpreted "hospitality" as it applies to state officials as including meals, beverages and lodging which a person offers at his residence and would have been offered if the recipient was not an official).

(4) Gifts received by an official or employee or his immediate family under unusual circumstances shall be referred to the Village Board within ten (10) days of receipt for recommended disposition. Any person subject to this Chapter who becomes aware that he is or has been offered any gift, the acceptance of which would constitute a violation of this Subsection, shall, within ten (10) days, disclose the details surrounding said offer to the Village Board. Failure to comply with this reporting requirement shall constitute an offense under this Chapter.

(d) **Representing Private Interests Before Village Agencies or Courts.**

(1) Non-elected Village officials and employees shall not appear on behalf of any private person (other than him or herself, his or her spouse or minor children) before any Village agency, board, commission or the Village Board if the official or employee or any board, commission or committee of which the official or employee is a member has any jurisdiction, discretion or control over the matter which is the subject of such representation.

(2) Elected Village officials may appear before Village agencies on behalf of constituents in the course of their duties as representatives of the electorate or in the performance of public or civic obligations. However, the disclosure requirements of Subsection (a) above shall be applicable to such appearances.

(e) **Ad Hoc Committee Exceptions.** No violation of the conflict-of-interest restrictions of this Section shall exist, however, where an individual serves on a special ad hoc committee charged with the narrow responsibility of addressing a specific issue or topic in which that individual, or the employer or a client of that individual, has an interest so long as the individual discloses to the Village Board that such interest exists.

(f) **Contracts with the Village.** No Village official or employee who, in their capacity as such officer or employee, participates in the making of a contract in which he has a private pecuniary interest, direct or indirect, or performs in regard to that contract with some function requiring the exercise of discretion on his part shall enter into any contract with the Village unless, within the confines of Sec. 946.13, Wis. Stats.:

(1) The contract is awarded through a process of public notice and competitive bidding or the Village Board waives the requirement of this Section after determining that it is in the best interest of the Village to do so.

(2) The provisions of this Subsection shall not apply to the designation of a public depository of public funds.

8. Advisory Opinions.

When an official or employee has doubt as to the applicability of a provision of this Ethics Code to a particular situation or definition of terms used in this Chapter, he should apply to the Village Administrator for an advisory opinion from the Village Attorney and will be guided by that opinion when given. The official or employee shall have the opportunity to present his interpretation of the facts at issue and of the applicability provisions of this Chapter before such advisory decision is made. This Chapter shall be operative in all instances covered by its provisions except when superseded by an applicable statutory provision and statutory action is mandatory, or when the application of a statutory provision is discretionary, but determined by the Village Attorney to be more

appropriate or desirable. Advisory requests and opinions shall be kept confidential, except when disclosure is authorized by the requestor, in which case the request and opinion may be made public.

9. Hiring Relatives.

(a) This Section governs the proposed hiring of individuals for full-time or part-time work as Village employees who are members of the immediate family of Village employees or elected officials. "Immediate family" includes those relatives by blood or marriage defined in Section 2(e) as personal interests.

(b) Hiring an immediate family member of any current Village employee or elected Village official will be considered only if that individual has the knowledge and skills, experience or other job-related qualifications that warrant consideration for the position. A person cannot be hired for either full-time or part-time employment in a position immediately supervised by a member of that person's immediate family.

(c) This Section does not apply to non-elected officials who are asked to accept appointment as members of a Village Board, commission or committee; non-elected officials, however, will be expected to disqualify themselves from participation in matters under consideration which may affect the hiring, retention, classification or compensation of their immediate family if currently employed or being considered for employment by the Village.

10. Employees Covered by Collective Bargaining Agreements.

In the event an employee, covered under a collective bargaining agreement, is allegedly involved in an Ethics Code violation, the terms and conditions set forth in the applicable collective bargaining agreement shall prevail in the administration and interpretation of this Ethics Code Chapter.

11. Employee Protection.

No appointing authority, agent of an appointing authority or supervisor may initiate or administer, or threaten to initiate or administer, any retaliatory action against a Village employee following an employee's disclosure of information related to the violation of any federal or state law, rule or regulation, the mismanagement or abuse of authority, a substantial waste of public funds, or a danger to public health and safety. Nothing in this Section restricts the right of the Village as an employer to take appropriate disciplinary action against an employee who knowingly makes an untrue statement or discloses information, the disclosure of which is specifically prohibited by federal or state law, rule or regulation.

Wisconsin's Ethics Laws
Recognizing and Avoiding Conflicts of Interest

2023 Local Government 101

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I. INTRODUCTION

A. **Coverage.** This outline provides an overview of state laws that guide the actions of municipal officials when those officials (or a member of their family or an organization with which they are associated) have a financial or other special interest in a governmental matter. In particular, this outline provides an overview of the state ethics code applicable to local officials, the statute governing private interests in public contracts, statutory provisions defining official misconduct, and the compatibility doctrine.

B. **Identifying Potential Conflict Situations.** The state statutes contain minimum standards of ethical conduct by local government officials. The statutes relating to ethics and conflicts of interest are interrelated and can be quite complicated.

Problems in this area can be avoided primarily by using common sense and applying the "smell test." Stated broadly, when an official, a member of the official's family or a business organization with whom the official is associated is involved in a municipal matter, the official needs to step back and question whether there are problems concerning his or her involvement in the matter. The official may want to discuss the situation with the municipal attorney. Local officials may also contact the League's attorneys to discuss ethics issues.

Sometimes it is not clear whether a conflict, as defined by state law, exists. In these gray areas, the official needs to balance the benefits of involvement (e.g., representing the electors, using the official's expertise) against the drawbacks (e.g., how it would look, the risk of violating a law). Sometimes, even if it may be legal to act on a matter, you may not feel comfortable doing so or it may not look good to do so.

II. STATE CODE OF ETHICS FOR LOCAL GOVERNMENT OFFICIALS
(Sec. 19.59, Stats.)

A. **Background.** The state code of ethics for local officials was created in the 1991 legislative session and took effect in 1992. The law applies to "local governmental units," including

counties, cities, villages and towns, as well as special purpose districts, such as town sanitary districts. Sec. 19.42(7u), Stats. The law also covers joint bodies and subunits of local governmental units. The law was overseen by the State of Wisconsin Government Accountability Board (GAB). Effective June 30, 2016, 2015 Wis. Act 118 replaces the Government Accountability Board with separate commissions governing Ethics and Elections.

B. **Municipal Officials Affected.** The state ethics code applies to "local public officials" who hold "local public office." Sec. 19.42(7w) and (7x), Stats.

1. "Local public office" includes elected municipal officers; city and village managers, appointed municipal officers and employees who serve for a specified term; and officers and employees appointed by the governing body or executive or administrative head who serve at the pleasure of the appointing authority.

2. The term does not include independent contractors and persons who perform only ministerial (i.e., non-discretionary) tasks, such as clerical workers. In addition, the term omits officials and employees who are appointed for indefinite terms and are only removable for cause, such as police chiefs and fire chiefs.

C. **Prohibited Conduct.** The state ethics law for local officials, sec. 19.59, Stats., prohibits the following conduct:

1. **Use of Office for Private Gain.** Public officials are prohibited from using their offices to obtain financial gain or anything of substantial value for the private benefit of themselves, their immediate families, or organizations with which they are associated. Sec. 19.59(l)(a), Stats.

2. **Offering or Receiving Anything of Value.** No person may give and no public official may receive "anything of value" if it could reasonably be expected to influence the local public official's vote, official action or judgment, or could reasonably be considered as a reward for any official action or inaction. Sec. 19.59(l)(b), Stats.

Note: This outline does not cover sec 19.59(1)(br). That section was created as part of a larger law aimed at campaign finance reform but the courts held the law was unconstitutional, and that particular section was held to be unseverable from the larger law. See *Wisconsin Right to Life, Inc. v. Schober,* 366 F.3d 485 (7th Cir. 2004) and *Wisconsin Realtors Ass'n* v. *Ponto,* 233 F. Supp. 2d 1078 (W.D. Wis. 2002).

3. **Taking Action Affecting a Matter in Which Official Has Financial Interest.** Local officials may not take official action substantially affecting a matter in which the official, an immediate family member, or an organization with which the official is associated has a substantial financial interest. Nor may an official use his or her office in a way that produces or assists in the production of a substantial benefit for the official, immediate family member or organization with which the official is associated. Sec. 19.59(1)(c), Stats.

a. Exceptions. The prohibitions under no. 3 above do not prohibit local officials from taking lawful actions concerning payments for employee salaries, benefits, or expense reimbursements. The above prohibitions also do not prohibit local officials from taking action "to modify" an ordinance. Sec. 19.59(1)(d), Stats.

The State of Wisconsin Ethics Commission's guidelines suggest that local officials can take action in situations where they are part of a similarly situated class of interests and their interest is not significantly greater or less than other members of that class or where the law will have general application (e.g., like an ordinance). For purposes of this exception, the Ethics Commission distinguishes between making and applying policy. See attached Ethics Guideline 1240, Mitigating Conflicting Interests.

D. **Definitions:**

1. "Immediate Family" means an official's spouse or relative by marriage, lineal descent or adoption who receives, directly or indirectly, more than one-half of his or her support from the official or contributes, directly or indirectly, that amount for the official's support. Sec. 19.42(7), Stats.

2. "Organization" is broadly defined to cover "any corporation, partnership, proprietorship, firm, enterprise, franchise, association, trust or other legal entity other than an individual or body politic."

3. "Associated" with an Organization. An official is "associated" with an organization for purposes of the state ethics law when the individual or a member of the individual's immediate family is an officer, director or trustee, or owns at least 10% of the organization. An individual is not associated with an organization merely because the individual is a member or employee of an organization or business. Sec. 19.42(2), Stats.

4. "Anything of value" means any money or property, favor, service, payment, advance, forbearance, loan, or promise of future employment, but does not include compensation and expenses paid by the state, fees and expenses which are permitted and reported under s. 19.56, political contributions which are reported under ch. 11, or hospitality extended for a purpose unrelated to state business by a person other than an organization. Sec. 19.42(1).

E. **Conflict Response: Withdrawal.** Ethics Commission guidelines provide that when a matter in which a local official should not participate comes before a board, commission or other body which the official is a member of, the official should not participate in any portion of the body's meeting involving discussion, deliberations, or votes related to the matter. When, because of a potential conflict of interest, an official withdraws from the body's discussion, deliberation, and vote, the body's minutes should reflect the absence. See Ethics 1232.

F. **Local Ordinances.** Municipalities can adopt ethics ordinances that:

- require disclosure of economic interests

- establish ethics boards
- prescribe standards of conduct
- establish forfeitures not exceeding $1,000

G. **Ethics Advisory Opinions.** Local officials may request advisory ethics opinions from the municipal ethics board or, if there is none, from the municipal attorney.

  - **Effect of Opinion.** The local ethics board or attorney may issue a written advisory opinion. If the official follows the advice in the opinion, it is evidence of intent to comply with the law.

H. **Penalties & Enforcement.** Any person who violates the state ethics law may be required to forfeit up to $1,000. The law is enforced by the district attorney.

I. **Interpretation.** The state code of ethics for local officials has not been interpreted in published court decisions. However, the State Ethics Commission has guidelines which are available online at https://ethics.wi.gov/Pages/Resources/ResourcesOverview.aspx.

The guidelines include the following:

1. *Citizen's Guide to Standards of Conduct for Local Officials* (ETH- 1202).
2. *Receipt of Items and Services (for Municipal Judges)* (ETH-1215).
3. *Local Officials' Receipt of Food, Drink, Favors and Services* (ETH-1219). Local officials may accept and retain: (a) food, drink, lodging, items and services that are unrelated to their public service and could not reasonably be expected to influence official's vote, official actions or judgment, nor reasonably be considered a reward for any official action or inaction; b) payment or reimbursement for costs relating to their work as public officials; and c) mere tokens and items or services of only nominal, insignificant or trivial value. Ethics 1219 further provides that a local official should not accept or retain: (a) any item or service, including food, drink, and travel of more than nominal value that is offered because of their public position; (b) any item or service that could reasonably be expected to influence their vote, official actions or judgment; (c) any item or service that could be reasonably be considered a reward for official action or inaction; and (d) discounted transportation, traveling accommodations or communication services for which the supplier would normally charge.
4. *Nepotism* (ETH-1233) (this applies to state officials but may be of interest to local officials).
5. *Disposition and Reporting of Gifts* (ETH-1235).
6. *Mitigating Conflicting Interests: Private Interest vs. Public Responsibility* (ETH-1240). Ethics guideline 1240 states that an official may participate in actions of their municipality even though the action may affect the official, a member of the official's family, or an organization with which the official is associated, as long as: (a) the action affects a class of similarly-situated interests; (b) the interest of the official, an immediate family member, or an organization with which the official is associated is not significant when compared to other members of the class; and (c) the action's effect on the interests of the official, an

immediate family member or an organization with which the official is associated is not significantly greater or less when compared to other members of the class.

7. *Letters of Reference* (ETH-1244).
8. *Seminars & Conferences* (ETH 1222). This guideline is aimed at state public officials but is good advice. Generally, officials attending seminars and conferences may accept the meals and refreshments provided or approved by the event's organizer and approved by the local governmental unit. An official should generally not accept food, drink or entertainment offered outside of the conference or activities at hospitality suites, receptions or similar activities.

III. PRIVATE INTERESTS IN PUBLIC CONTRACTS (Section 946.13, Stats.)

A. **General Prohibition.** To protect against self dealing by public officials, sec. 946.13, Stats., generally prohibits municipal officials from having a private financial interest in a public contract. Thus, local governing body members are generally prohibited from entering into a contract for goods, services, construction or employment with the municipality.

1. **Prohibition Against Official Action.** A public official may not participate in the making of a contract in his or her official capacity if the official has a direct or indirect financial interest in the contract. Sec. 946.13(1)(b).

   Since this is a prohibition on official action, abstaining from voting on the contract will prevent violation.

2. **Prohibition Against Private Action.** A public official may not in his or her private capacity negotiate or bid for or enter into a contract in which the public official has a direct or indirect financial interest if the official is "authorized or required by law to participate in his capacity as such officer or employee in the making of that contract." Sec. 946.13(l)(a).

   This latter provision is a prohibition on private action and a public official cannot avoid violating it merely by abstaining from voting because all that is necessary for a violation to occur is that the official be authorized to vote on or exercise discretion with regard to a contract in which the official has a private financial interest and the official has negotiated, bid for, or entered into the contract.

3. **Exceptions:**
   a. $15,000. Contracts in which receipts and disbursements do not, in the aggregate, exceed $15,000 in any one year. This means that a municipal governing body member can enter into a total of $15,000 in business with the municipality in any calendar year.

   b. Bankers. Bankers who receive less than $10,000 per year for serving on the city council or village board are exempted, unless the banker's compensation is directly dependent on procuring public business.

c. Attorneys. Partners in a law firm that serves as legal counsel to the municipality who receive less than $10,000 per year for serving on the city council or village board are exempted, unless the individual has an interest in the law firm greater than 2% of its net profit or loss; the individual participates in the making of a contract between the municipality and the law firm; or the individual's compensation from the law firm is directly dependent on procuring public business.

d. 2% of stock. There is an exception from sub. (l)(b), the prohibition on official action, for persons who own no more than 2% of the stock of the corporation involved.

4. **Penalty:** Violation of the statute is a Class I felony and subjects the person to a fine of not more than $10,000, imprisonment for not more than 3 years and 6 months, or both.

IV. INCOMPATIBILITY DOCTRINE.

A. **Common law Prohibition.** The same person cannot hold two offices or an office and a position where, from a public policy perspective, it is improper for one person to discharge the duties of both posts. The Wisconsin Court of Appeals has held that serving in an office and a position, where one post is superior to the other, is improper from a public policy perspective. For example, in *Otradovec v. City of Green Bay,* 118 Wis. 2d 393 (Ct. App. 1984), the court held that a common council member could not work as an assistant appraiser in the city assessor's office.

1. **Result.** If a second office is taken that is incompatible with an existing office, the first office is vacated. In the case of office/position incompatibility, the outcome is unclear – person runs risk of losing first post, but court might allow choice.

2. **General Rule of Thumb:** Municipal governing body members may not hold other municipal offices or positions, unless specifically authorized by statute. This is because the governing body exercises control over such matters as the salaries, duties, and removal or discipline of most other municipal officers and employees.

3. **Statutory Exceptions.**

   a. Elected city, village and town officers can also serve as volunteer firefighters, EMTs or first responders when annual compensation from one or more of those positions, including fringe benefits, does not exceed $25,000 if the municipality has a population of 5,000 or less or $15,000 if the municipality has a population greater than 5,000. Sec. 66.0501(4). Wis. Stat. § 66.0501(4).

   b. Governing body members can serve on local boards and commissions if they receive no compensation other than a per diem and other board/commission members also receive the per diem. Wis. Stat. § 66.0501(2).

   c. Village trustees may be paid an hourly wage for serving as an employee if wages do not exceed $15,000 each year. Amounts may be paid in addition to compensation

for serving as trustee or as volunteer firefighter, emergency medical services practitioner, or emergency medical responder. Wis. Stat. § 61.327.

d. Municipal governing body members may serve as county board supervisor. Wis. Stat. § 59.10(4).

Related Statutory Provisions.

1. Section 66.0501(2) generally prohibits governing body members from taking municipal jobs. Under the statute:

   a. Governing body members are prohibited, during the term for which the member is elected, from taking new municipal jobs created during their term of office even if they resign.

   b. A governing body member may be appointed to an office or position which was not created during the member's term in office as long as the member resigns first.

   c. Governing body members may run at any time for new or existing elective office, but the compatibility doctrine applies if elected and the official would be required to choose between the two offices. Individuals may run for two elected local offices at the same time. Sec. 8.03(2m).

   d. Governing body members may be appointed to serve on local boards and commissions (e.g., library board and plan commission) where no additional remuneration is paid to such officers except that such officers may be paid a per diem if other members of the board or commission are paid a per diem.

2. Section 59.10(4), Stats., provides that municipal governing body members may serve as county board supervisors.

V. OTHER STATUTORY PROHIBITIONS

A. **Misconduct in Office.** Section 946.12 is a criminal statute that prohibits public officers and employees from intentionally performing, or refusing to perform, certain acts. A violation of sec. 946.12 is punishable by up to two years in prison, a fine of up to $10,000, or both.

1. Section 946.12(1) prohibits a public official from intentionally failing or refusing to perform a "known mandatory, nondiscretionary, ministerial duty of his office or employment within the time or in the manner required by law."

2. Section 946.12(2) prohibits a public official from doing an act which he or she knows is forbidden by law to do in an official capacity.

3. Section 946.12(3) provides that a public official may not, by an act of commission or omission, exercise a discretionary power in a manner inconsistent with the duties of office

or the rights of others, with an intent to obtain a dishonest advantage for himself or another.

B. **Bribery.** Section 946.10(2) prohibits public officials from taking bribes. Section 12.11 prohibits public officials from promising an official appointment or anything of value to secure votes.

C. **Sale to Employees Prohibited.** No municipal department or member of a municipal governing body may sell or procure for sale any municipal article, material or product to city or village employee; except meals, public services and special equipment necessary to protect the employee's safety and health. Sec. 175.10. This statute is designed to prohibit governmental acquisition of products for resale to government employees.

VI. A FINAL WORD

Ordinances and Common Law Rules Relating to Ethics. This outline focuses on state statutes that establish minimum standards of ethical conduct for public officials. These laws provide a good starting point for local officials seeking to assure themselves that they are acting appropriately. However, municipal officials should be mindful of other relevant laws governing ethical issues. These include ordinances, local rules of procedure and the common law (i.e., published court decisions).

For example, the Wisconsin Supreme Court has held that members of a legislative body or municipal board are disqualified to vote on propositions in which they have a direct pecuniary interest adverse to the municipality. *Board of Supervisors of Oconto County v. Hall,* 47 Wis. 208 (1879). Additionally, many municipalities have adopted *Robert's Rules of Order.* (Newly Revised, 10th ed) as their local rules of procedure. Section 45 of *Robert's* provides at p. 394: "No member should vote on a question in which he has a direct personal or pecuniary interest not common to other members of the organization." (Note: There are several editions of *Robert's Rules of Order* and so it is important to know which edition your municipality is using.)

MOUNT HOREB PUBLIC LIBRARY

105 PERIMETER ROAD
MOUNT HOREB, WI 53572

(608) 437-5021
MHPL@MOUNTHOREBWI.INFO
WWW.MHPL.ORG

Circulation Policy

I. Purpose of Policy

A. In keeping with our mission, "Welcoming everyone to explore, grow, and connect," the Mount Horeb Public Library strives to maintain the most liberal lending policy possible.

B. Mount Horeb Public Library is a member of the South Central Library System (SCLS). Some provisions of this policy are formulated to comply with requirements of this membership.

C. This policy is designed to ensure all users have equitable access to the services and materials of the Mount Horeb Public Library regardless of race, color, sex, national origin, age, religion, sexual orientation, or disability.

II. Eligible Card Holder

A. Library Card Types

Standard Library Card	Residents of Dane County and all other Wisconsin counties except Milwaukee are eligible for a card at no cost for first time card recipients after presenting current identification. Proof of residence is required for full library privileges.
Temporary/Limited Use Card	Temporary/Limited Use Cards will be applied to patrons staying at a given address for 90 days or less. This card type restricts the users to a three-item checkout limit and a two-item holds limit.
Web Use Only Card	If proof of address cannot be provided for either a temporary or permanent address, a Web Use Only card will be issued.
Educational/Institution Card	Village of Mount Horeb community organizations, city departments, and the Mount Horeb Area School District may be issued organizational borrowers cards for use by authorized individuals.

B. The library issues cards to individuals and organizations such as schools, day cares and nursing homes. Standard cards are issued for a four-year period. Mount Horeb library cards are good at all public libraries within SCLS.

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C. Any resident of the State of Wisconsin, except Milwaukee residents, are eligible to receive a Standard card. All applicants 16 years of age and older must present a photo ID and proof of address. Applicants between the ages of 16 and 18, if guardian is present, may use guardian's ID and signature. Examples of identification and proof of address include a driver's license or Wisconsin ID card, checkbook, or mail.

D. Registered library card holders are responsible for informing the library of any name, address, phone, or status changes.

E. Regularly used Library cards expire every four years and may be renewed at that time. Cards not used for two (2) years will expire. Patrons who do not use their card within one (1) year after the expiration date will have their registration purged from the system—provided they do not have outstanding lost or damaged fees—and will have to reapply for a card.

F. Only one card will be issued to each individual/institution/organization.

G. Cards may be issued to children of any age. Applicants 15 and under must have a parent or guardian signature on the application form and the parent/guardian must be present at the time of application. Guardians may contact the library to make a special arrangement if they are not able to accompany their child at the time of application. Parents/Guardians applying for cards for multiple children must have each child present at the time of application. Children residing in dual households will be issued only one card.

H. Daycares, teachers, or babysitters may bring pre-signed applications by the parent or legal guardian. Each child must be present to be issued a card.

E. Upon turning 16, the existing card will be considered "adult" status whereby the cardholder will be the one responsible for the materials checked out on the card.

K. Homebound: Any Mount Horeb resident who finds it difficult or impossible to visit the library in person because of temporary or permanent physical disability is eligible for Homebound Delivery Service through Dane County Library (DCL). This service is available as long as the resident is homebound. The library user's existing library card will be switched to HOMEBOUND status.

Walking Books: Mount Horeb Public Library also partners with the Friends of the Library to provide library service to those library patrons who are permanently or temporarily homebound. Homebound patrons have their own cards; those cards may be used by a volunteer to check out materials for the homebound patron. Participants in "Walking Books" will not be assigned the DCL "Homebound" status in the system.

L. Village of Mount Horeb departments, community organizations, and the Mount Horeb Area School District may be issued organizational borrowers' cards for use by authorized individuals.

1. The head of the organization must sign the application form and supply identification for the organization and list of authorized individuals. The organization assumes responsibility for any library materials checked out on the card.

2. These cards will be issued for four years. Card renewals are possible as long as organizations remain in business. It is the responsibility of the head of the organization to inform the library of staff changes.

3. Materials for personal use may not be checked out on the card. Abuse of this privilege will result in the head of the organization being notified and/or revocation of the organization's card.

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M. Milwaukee County Federated Library System has not negotiated an approved reciprocal borrowing agreement with South Central Library System. We may opt to assign residents of Milwaukee County a temporary card.

N. Mount Horeb Public Library may issue temporary library cards (expiration date set for anywhere from 3 weeks – 3 months on a case-by-case basis) for out-of-state or Milwaukee patrons.

III. Statement of Responsibility

A. Patrons are responsible for all materials checked out on their library card. Patrons are encouraged to handle materials carefully to ensure their longevity and usability. Please see section IX pertaining to Lost or Damaged Materials.

B. MHPL is not responsible for any damage to the borrower's media devices. Patrons who use library materials with media devices assume all risk of loss or damage to such devices caused by media items.

IV. Limitations on Borrowing

A. Library patrons should bring their cards to the library for each visit. If a patron forgets their library card, they may use a valid photo ID to check out materials with library staff.

B. Any patron with fees in excess of the library's suspension limit ($20.00) may not check out materials until the balance is less than the $20.00 threshold.

C. Reference materials, newspapers, in-house video games, and the current issues of magazines are non-circulating and may not be checked out.

D. The responsibility for the use and circulation of library materials by children rests with their parents and/or guardians. No borrowing restrictions are placed on children once their parents have signed the application form.

E. Patrons may have 100 items checked out, and 75 holds on their account at one time.

F. Patrons must abide by the copyright law of the United States (Title 17, U.S. Code).

V. Outlerlibrary loans (OLLs)

A. Patrons of the Mount Horeb Public Library (Home Library) may request items through Outerlibrary Loan (OLL) which is outside of the SCLS Consortium. Loan periods and renewals are contingent upon the owning library. Mount Horeb Public Library has no authority over these items.

B. Number of OLL requests allowed:

- A maximum number of 5 requests per week can be submitted per patron, with an annual maximum of 75 requests per calendar year.
- Out-of-State requests are contingent upon budgetary constraints. In the event that the budget does not allow for out-of-state requests, every effort will be made to fill requests in state.

C. Items that cannot be requested through OLL:

- Materials in the SCLS catalog
- Materials that are less than 6 months old, with the exception of newpaper or magazine articles
- Entire issues of newspapers or magazines (microfilm or photocopies of articles may be requested)
- Rare or valuable materials
- Materials from special collections
- Materials that do not circulate at the owning library
- Compter games, software, and play-aways

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- Genealogical and reference items (copies of specific pages may be requested)
- eBooks and electronic journals

* Not everything can be requested through outerlibrary loan and not all requests can be filled.

D. Mount Horeb Public Library reserves the right to refuse the loaning of equipment and items requested through Outerlibrary loan (OLL) to patrons who fail to follow borrowing guidelines.

E. If patrons do not return OLL items on time, they may be barred from utilizing the OLL system.

VI. Return of Library Materials

A. Mount Horeb Public Library materials may be returned to any SCLS public library or bookmobile. Materials returned to non-SCLS public libraries remain the responsibility of the patron.

VII. Holds

A. At age 16, juvenile patrons can request to update their holds authorization.
B. When Patrons place items on hold, they will automatically be placed at the end of the waiting list.
C. Once received at the library, a hold remains on the hold shelf for a patron for 8 days (including Sunday).
D. To protect a patron's privacy, holds can only be checked out by the patron requesting them or by an authorized card user (with staff assistance). A patron must complete the Holds Pickup Authorization Form to authorize others to check out their holds. To checkout holds on the self-check machines it is necessary to use the card of the patron who placed the hold. The self-check machines will not recognize other names/cards, even those listed on the Holds Pickup Authorization Form.

VIII. Loan Periods

Item	Loan Period
Feature Films (including Lucky Day), Lucky Day CDs, Laptops, Spheros	7 days
Lucky Day Fiction Books, **New** Adult Fiction	14 days
Magazines	14 days
Music CDs, Software, Audiovisual equipment	14 days
Busy Boxes, Teaching Kits, Daycare Kits	14 days
Books (Fiction & Non-fiction); Lucky Day Non-fiction	28 days
Non-feature Films (Non-Fiction)	28 days

A. A renewal period of the same length as the initial loan period is granted for any item, unless it has been placed on hold for another person. Items may be renewed twice. Renewals retain the borrowing rules of the library where the item was initially checked out. Renewal items do not have to be in-hand to be renewed unless they are Lucky Day items.
B. Renewal is granted on Lucky Day items, but renewals must be made in person at the Circulation Desk and may be renewed once.
C. Renewal is not granted on laptops.

IX. Overdue Materials

MOUNT HOREB PUBLIC LIBRARY

105 PERIMETER ROAD
MOUNT HOREB, WI 53572

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WWW.MHPL.ORG

A. Materials are considered overdue if not received by the date due. The library does not charge daily fines on items checked out at the Mount Horeb Public Library. Materials returned in the library book drop when the library is not open are considered to have been returned on the last open day of the library.
B. Library users with an active email address on their account will receive an overdue notice when items are 14 days and 26 days late. An advanced notice email may be sent two days prior to items being due with a valid email address. Library users may opt out of email notification.
C. Materials that are 29 days overdue will automatically be converted to "lost "status. When materials convert to "Lost" status, the system automatically adds the replacement fee for the item to the patron's account. This replacement fee is automatically removed from the patron's account once the item is returned. Materials must be returned or lost fees paid to resume card privileges.
D. No refund will be issued for a lost item returned to the library after payment has been made.
E. If a patron believes that the material checked out on his/her card was returned, the library can put a "claims returned" on the item, and it is removed from the patron's financial record. Patrons may only be granted three "claims returned" items on their account per year.
F. The library will comply with all Discharge of Debtor decrees by Bankruptcy Courts. Only fees on materials as of the date of the decree will be cleared and suspensions removed.

X. Lost or Damaged Materials

A. Patrons are responsible for all materials checked out on their library card. A patron is required to pay for material which becomes lost or has been damaged while checked out. The library does not accept replacement copies of lost or damaged material. Generally, the replacement cost listed in the LINK catalog for materials is the current list price. This replacement cost may include a processing fee.
B. The Library reserves the right to offer a one-time fee forgiveness waiver for patron~~'s~~ under age 18 if the following conditions are met:

- Lost/Damaged item(s) must be owned by Mount Horeb Public Library, not another library.
- Fees must be $100 or less.
- Fees must be more than one year old.
- Fees are blocking patron's ability to use the library.

C. The Library reserves the right to offer a one-time fee forgiveness waiver for patrons 18 and older if the following conditions are met:
- Lost/Damaged items(s) must be owned by the Mount Horeb Public Library, not another library. If this information is not available, staff will inquire of the South Central Library System to find this information.

XI. Insufficient Funds

A. If a patron bounces a check, the amount bounced will be placed back on the patron's account. Additionally, if the bank charges the library an insufficient funds charge for the bounced check, this fee will be passed on to the patron.

B. After a check is returned from the bank for insufficient funds, payments to clear charges must be made in cash or money order.

XII. Confidentiality of Library Records

A. Please refer to Mount Horeb Public Library's Privacy Policy found at https://www.mhpl.org/policies.

~~XIII. Library Theft Law~~

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A. ~~Please refer to the Village of Mount Horeb, Municipal Code, Chapter 9.14.~~ (Policy no longer exists as failure to return library materials does not result in a visit from MHPD.)

B. Editor's Note: Former § 9.15, Failure to return library materials, was repealed at time of adoption of Code (see Ch. 1, General Government, Art. V).

This policy replaces any previous policy regarding circulation; Latest revision by the Library Board November 17, 2025.

MOUNT HOREB PUBLIC LIBRARY

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MEETING ROOM POLICY

I. Purpose of Policy

A. The Mount Horeb Public Library Meeting Room and Kitchenette are intended primarily for use by the library for its own programs and purposes.

B. The Mount Horeb Public Library Meeting Room and Kitchenette are available for use by community groups for educational, informational, or cultural meetings and programs when not scheduled for library purposes.

For the purposes of this policy:

Community group is an organized group of individuals who work towards making desired improvements to a community's social health, well-being, and overall functioning. Community groups have the following characteristics:

a. Structure – Rules around how the group is organized and run.
b. Self-governing and independent from any other organization.
c. Not-for-profit – run by volunteers and no individual makes a profit from the organization.
d. Public/Community Benefit – the activities carried out by the group will benefit a particular group of people within the community.

Private party is a person who is not a non-profit entity. A private party can be an individual's personal group or an unofficial group.

~~C. If the Meeting Room is not reserved, patrons may request to use the room.~~ (Already stated on p. 4)

D. The Library Board subscribes to the tenets of the Library Bill of Rights, which states in part, "Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use."

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E. The fact that a group uses the Library Meeting Room or Kitchenette does not in any way constitute endorsement of the group's policies or beliefs by the Library. No advertisements or announcements implying such endorsements will be permitted.

II. Description

A. The Meeting Room includes a conference style table arrangement that seats 12 people comfortably. The flip top tables may be moved and nested to accommodate up to 20 people. There are additional chairs made available for casual seating around the tables and the tables may be re-arranged depending on need and type of meeting. Along with tables and chairs, the following items are available for use in this space: white board, lectern, and all other circulating library equipment, as available.

Non-library programs scheduled for the Meeting Room must fit within the Meeting Room's stated capacity. Groups cannot overflow into the Library proper. Fire Code regulations for capacity (a maximum of 30 people) apply to the space.

The library does not rent the entire library to outside groups. The library does not rent the yard to outside groups.

B. The Mount Horeb Public Library Kitchenette is available to those who rent the room for an additional fee to for-profit groups (See Section V). The Kitchenette has a refrigerator and stove. Tableware and assorted cutlery are available for use. All consumable products, including dishtowels, must be provided by the users. Users are responsible for washing, drying, and storing Kitchenette items before vacating the room and must leave the area clean and orderly.

C. Within the Library Meeting Room, the Library may display the national flag of the United States of America, and if they so choose, the State of Wisconsin flag and municipal flag. The Library shall not display any other flags in the Meeting Room.

III. Use Policy as a Meeting Room

A. Event requirements:

1. When not needed by the library, the room may be used for:
    a. Educational, informational, cultural, and government/civic activities.
    b. Public lectures, panel discussions, presentations, group discussions, workshops, and other similar functions.
2. Must be free of charge.
3. Must be open to the public, unless an hourly fee is paid.

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4. Must be contained within the Meeting Room. (i.e. No tables or chairs are to be used outside of the rooms in the lobby or elsewhere.)

B. Equipment Use:

1. Patrons may only use the TV and hybrid meeting equipment when they have reserved the Meeting Room. The TV and hybrid meeting equipment is not available for individual use apart from reserving the Meeting Room.
2. Connection to the TV will be available through external devices only.
3. Staff will assist in setting up the equipment and helping patrons connect to the TV. All other responsibilities for running a hybrid meeting and/or utilizing the equipment for meeting purposes reside with patrons.

C. The Meeting Room is not available for the following purposes:

1. Monetary solicitation, admission fee, or donation by any entity other than the library or the Friends of the Library.
2. Programs involving the sale, advertising, promotion of commercial products or services, including the compilation of mailing lists for future solicitation, by any entity other than the library or pre-approved entities for short-term classes, institutes, discussion groups or forums involving small fees.
3. Programs that would interfere with the library's operation by causing excessive noise, a safety hazard, or security risk.

D. Businesses, commercial entities, and private parties may use the room for an hourly fee. Such meetings may be closed to the public.

E. Meeting rooms are available for use during regular Library hours with the exception of library-sponsored programs and elections. Group meetings may extend in the evenings with the understanding that staff are not available and the facility will be locked.

F. The room is not available on Sundays or on holidays when the library is closed.

G. Meetings must end on time, so the room may be prepared for other meetings.

H. Set up and Clean up: the library does not provide setup / cleanup services. Please allow ample setup / cleanup time. Setup prior to reserved times is prohibited. Tables should be wiped down. Carpet should be vacuumed (ask library staff for vacuum). Dishes should be washed and put away. Counter tops should be wiped down. Tech equipment should be properly stored on the tech equipment cart. Failure to leave the Meeting Room in a clean, usable state can be cause for denial of future meeting room requests.

MOUNT HOREB PUBLIC LIBRARY

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I. Groups are responsible for ADA (Americans with Disabilities Act) requirements and for providing requested accommodations for meetings or programs.

J. Users must not post any materials on the walls.

K. Deliberate care should be taken with the white board. Dry erase markers are available in the room. If the white board is damaged, fees will be assessed in accordance with this policy.

L. The library cannot provide storage space for users of the Meeting Room or Kitchenette.

M. Groups may serve food and drinks.

N. Alcoholic beverages are prohibited.

O. Smoking and the use of e-cigarettes is prohibited.

P. Notices announcing the users' event, or use of the room, may be placed on the Meeting Room door only during the event.

Q. Tobacco products, incendiary items, weapons, and illegal substances are not permitted on Library premises. Open flame, anything flammable, or anything that is a safety hazard is prohibited in the Meeting Room.

R. The Meeting Room may be reserved for up to 4 hours per reservation. ~~Exceptions may be granted at the discretion of the Library Leadership Team.~~

Use Policy when Unreserved

A. When not reserved, Help Desk staff will unlock the room at a patron's request for use.

B. Ages 16 and up are allowed to use the room. Children under the age of 16 must be accompanied by an adult.

IV. Reservations for Meeting Room

A. The Meeting Room is scheduled on a first-come, first-served basis, when not needed by the library.

B. Reservations are made through the Help Desk Staff.

C. Reservations must be made in advance. Reservations may be made up to 90 days in

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advance, to a maximum of one meeting per calendar month per group.

D. Reservation is not secure until confirmation from Library Staff is received.

E. Cancellations must be made at least 24 hours in advance.

F. In the rare case when the library must schedule a last-minute event, groups will be given advance notice of the library's need, the reservation will be cancelled, and their fee payments, if any, will be returned.

G. In the event of severe weather, the library retains the right to cancel or limit the time a group or organization has reserved for meeting room use. If possible, the library will attempt to contact the Responsible Party in advance of severe weather cancellations.

V. Fees and Charges

A. Use Fee

1. Non-profit, volunteer, and community groups within or serving the Mount Horeb Public Library service area will not be charged for use of the room.
2. Businesses, commercial entities, and private parties will be charged the hourly fees:
    a. Meeting Room without Kitchenette, $10.00 per hour
    b. Meeting Room with Kitchenette, $20.00 per hour
    c. To reserve the kitchenette, users must also reserve the Meeting Room.
3. The following must be fulfilled, or charges will be assessed, after a meeting:
    a. The Meeting Room is neat & orderly with tables and chairs configured the way you found it.
    b. The Meeting Room and/or Kitchenette is/are free of damages beyond the normal wear and tear. (Damages assessed by the Library Leadership Team.)
    c. The Kitchenette is clean & orderly, following posted Kitchenette procedures. (Cleanliness assessed by the Library Leadership Team.)

B. Damages

1. Users of the Meeting Room agree to reimburse the Library for any and all costs of repair of any and all damage, as determined by the Director, as may be caused directly or indirectly to the room and/or facilities by such use thereof. For example:
    a. $500.00 replacement cost of white board if incorrect writing utensil is used on the surface.
    b. Cost of replacing the hybrid meeting equipment.
    c. Cost of replacing the TV.
    d. Cost of carpet cleaning will be assessed to any group who spills food or beverage on the carpet, as determined by the Library Leadership Team.

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VI. Disclaimer

A. It is understood that the Village of Mount Horeb and the Mount Horeb Public Library assume no responsibility whatever for any property placed in the Library. The Village of Mount Horeb and the Mount Horeb Public Library are hereby expressly released and discharged from any and all liability for any loss, injury, or damage to persons or property which may be sustained by reason of a meeting, exhibit or display.

B. Persons or groups using the Meeting Room agrees to reimburse the Library for any and all costs of repair of any and all damage as may be caused directly or indirectly to the room and/or facilities by such use thereof. If any organization or individual refuses to pay for the damage, the matter will be referred to the Village Attorney for legal action.

C. Groups using the Meeting Room and/or Kitchenette must publish the following disclaimer text in all marketing materials: "This program is not a library sponsored event."

D. The use of the name, address or telephone number of the Mount Horeb Public Library as the address or headquarters for any group or organization using the Library for meeting purposes is prohibited with the exception of the Friends of the Library.

VII. Failure to Comply

A. The library retains the right to monitor all meetings, programs and events conducted on the premises to ensure library policies are followed. Library staff will have free access to meeting rooms at all times. The library may refuse to book the Meeting Room space for groups that do not comply with the guidelines of this policy; or, ask groups to leave who are not in compliance with the guidelines of this policy.

Created May 2002; Policy approved by Library Board, August 13, 2002.
Updated by the Library Board April 24, 2025.

VILLAGE OF MOUNT HOREB
BALANCE SHEET
DECEMBER 31, 2025

LIBRARY OPERATING FUND

	ASSETS			
240-113145-000	CASH IN BANK-MCB CKG		171,738.81	
240-113245-000	CASH IN BANK-MCB INVEST (TECH)		19,755.40	
240-118250-000	CASH ON HAND		181.00	
240-121000-000	TAXES RECEIVABLE-CURRENT		535,358.00	
240-138900-000	OTHER ACCOUNTS RECEIVABLE		270.10	
	TOTAL ASSETS			727,303.31
	LIABILITIES AND EQUITY			
	LIABILITIES			
240-211000-000	VOUCHERS PAYABLE		3,900.00	
240-211100-000	AP (DUE TO POOL)		11,067.99	
240-217000-000	ACCRUED COMP WAGES		1,442.89	
240-217500-000	ACCRUED YE WAGES		23,678.46	
240-261000-000	DEFERRED TAX ROLL REVENUES		535,358.00	
	TOTAL LIABILITIES			575,447.34
	FUND EQUITY			
240-341125-000	ASSIGNED-TECHNOLOGY PROJECT		30,000.00	
240-342100-000	LIBRARY FUND BALANCE		138,278.00	
	REVENUE OVER EXPENDITURES - YTD	(16,422.03)		
	BALANCE - CURRENT DATE		(16,422.03)	
	TOTAL FUND EQUITY			151,855.97
	TOTAL LIABILITIES AND EQUITY			727,303.31

VILLAGE OF MOUNT HOREB
BALANCE SHEET
DECEMBER 31, 2025

LIBRARY SPECIAL PROJECTS

	ASSETS			
241-113145-000	CASH IN BANK-MCB CKG		4,990.79	
241-115100-000	ENDOWMENT FUND		274,498.69	
241-115200-000	LIBRARY BLDG EXPANSION ACCT		30,615.99	
	TOTAL ASSETS			310,105.47
	LIABILITIES AND EQUITY			
	FUND EQUITY			
241-341100-000	ASSIGNED-ENDOWMENT FUND		273,498.69	
241-342100-000	LIBRARY SPECIAL PROJ FUND BAL		(13,295.38)	
	REVENUE OVER EXPENDITURES - YTD	49,902.16		
	BALANCE - CURRENT DATE		49,902.16	
	TOTAL FUND EQUITY			310,105.47
	TOTAL LIABILITIES AND EQUITY			310,105.47

VILLAGE OF MOUNT HOREB
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

LIBRARY OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FEDERAL AND STATE AID					
240-437200-000	DANE COUNTY LIBRARY AID	.00	245,789.00	245,789.00	.00	100.0
240-437210-000	OTHER COUNTY LIBRARY AID	.00	29,714.35	29,704.00	(10.35)	100.0
	TOTAL FEDERAL AND STATE AID	.00	275,503.35	275,493.00	(10.35)	100.0
	PUBLIC CHARGES					
240-467110-000	FINES - LOST/DAMAGED MATERIALS	.00	2,243.18	2,000.00	(243.18)	112.2
240-467190-000	MEETING ROOM FEES	.00	287.50	150.00	(137.50)	191.7
240-467200-000	COPY CHARGES (TAXABLE)	.00	6,068.33	5,000.00	(1,068.33)	121.4
240-469100-000	MISCELLANEOUS INCOME	.00	1,992.32	2,600.00	607.68	76.6
240-469200-000	OTHER REV - CHILDREN PROGRAMS	.00	975.00	.00	(975.00)	.0
	TOTAL PUBLIC CHARGES	.00	11,566.33	9,750.00	(1,816.33)	118.6
	INTEREST AND DONATIONS					
240-481100-000	INVESTMENT INTEREST	.00	1,445.84	.00	(1,445.84)	.0
240-485000-000	CONTRIBUTIONS-OTHER	.00	2,110.61	1,000.00	(1,110.61)	211.1
	TOTAL INTEREST AND DONATIONS	.00	3,556.45	1,000.00	(2,556.45)	355.7
	TRANSFERS AND LONG TERM DEBT					
240-492100-000	TRANSFER-GENERAL FUND (TAX)	.00	530,057.00	530,057.00	.00	100.0
	TOTAL TRANSFERS AND LONG TERM	.00	530,057.00	530,057.00	.00	100.0
	TOTAL FUND REVENUE	.00	820,683.13	816,300.00	(4,383.13)	100.5

VILLAGE OF MOUNT HOREB
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

LIBRARY OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPER					
240-551100-111	LIBRARY REGULAR WAGES	.00	449,407.15	452,610.00	3,202.85	99.3
240-551100-112	LIBRARY REGULAR WAGES-BLDG MA	.00	2,644.40	4,590.00	1,945.60	57.6
240-551100-122	LIBRARY OVERTIME	.00	.00	750.00	750.00	.0
240-551100-131	LIBRARY HEALTH	.00	71,185.02	62,643.00	(8,542.02)	113.6
240-551100-132	LIBRARY DENTAL	.00	4,345.32	3,792.00	(553.32)	114.6
240-551100-133	LIBRARY LIFE	.00	733.52	385.00	(348.52)	190.5
240-551100-135	LIBRARY RETIREMENT	.00	23,378.97	24,165.00	786.03	96.8
240-551100-136	LIBRARY FICA	.00	34,673.10	37,938.00	3,264.90	91.4
240-551100-220	LIBRARY UTILITIES	.00	32,324.04	35,097.00	2,772.96	92.1
240-551100-240	LIBRARY REPAIRS & MAINT. CONTR	.00	35,535.72	37,794.00	2,258.28	94.0
240-551100-245	LIBRARY OFFICE MACHINE CONTRAC	.00	1,856.96	2,100.00	243.04	88.4
240-551100-290	LIBRARY MISCELLANEOUS CONTRAC	.00	49,081.40	49,099.00	17.60	100.0
240-551100-310	LIBRARY OFFICE SUPPLIES	642.51	11,212.52	10,100.00	(1,112.52)	111.0
240-551100-315	LIBRARY POSTAGE	.00	86.75	100.00	13.25	86.8
240-551100-320	LIBRARY FEES & DUES	.00	934.00	1,376.00	442.00	67.9
240-551100-328	LIBRARY PRINTING & PUBLICATION	.00	2,757.77	2,800.00	42.23	98.5
240-551100-335	LIBRARY TRAINING & MILEAGE	.00	3,460.25	3,500.00	39.75	98.9
240-551100-340	LIBRARY OPERATING SUPPLIES	.00	1,613.24	2,000.00	386.76	80.7
240-551100-390	LIBRARY MISCELLANEOUS EXPENDIT	.00	767.39	1,665.00	897.61	46.1
240-551100-420	LIBRARY TEEN PROGRAMMING	.00	531.78	530.00	(1.78)	100.3
240-551100-421	LIBRARY ENRICHMENT PROGRAMS	.00	2,462.39	2,465.00	2.61	99.9
240-551100-422	CHILDREN'S PROGRAMMING	.00	3,338.60	1,865.00	(1,473.60)	179.0
240-551100-423	LIBRARY SUMMER LIBRARY PROGRA	.00	2,853.36	2,355.00	(498.36)	121.2
240-551100-424	LIBRARY REFERENCE MATERIALS	.00	599.42	600.00	.58	99.9
240-551100-425	LIBRARY ADULT MATERIALS	.00	32,662.38	30,450.00	(2,212.38)	107.3
240-551100-426	LIBRARY BOOKS/PERIODICALS	.00	4,062.73	4,211.00	148.27	96.5
240-551100-427	LIBRARY AUDIO	.00	4,144.65	4,250.00	105.35	97.5
240-551100-428	LIBRARY VIDEO	.00	9,378.95	8,357.00	(1,021.95)	112.2
240-551100-429	LIBRARY CHILDRENS MATERIALS	.00	8,539.51	8,700.00	160.49	98.2
240-551100-430	LIBRARY TEEN MATERIALS	.00	3,444.70	3,362.00	(82.70)	102.5
240-551100-431	LIBRARY INTERMEDIATE MATERIALS	.00	8,069.78	8,078.00	8.22	99.9
240-551100-432	LIBRARY SOFTWARE/TECH.	.00	3,180.60	3,402.00	221.40	93.5
240-551100-433	LIBRARY DIGITAL MATERIALS	.00	7,156.00	7,103.00	(53.00)	100.8
240-551100-434	LIBRARY OTHER MATERIALS	.00	1,099.77	1,100.00	.23	100.0
240-551100-810	LIBRARY EQUIPMENT	.00	19,341.58	7,282.00	(12,059.58)	265.6
	TOTAL LIBRARY OPER	642.51	836,863.72	826,614.00	(10,249.72)	101.2
	LIBRARY REPL/REFUND					
240-551110-499	LIBRARY REFUND LOST MA	.00	241.44	500.00	258.56	48.3
	TOTAL LIBRARY REPL/REFUND	.00	241.44	500.00	258.56	48.3
	TOTAL FUND EXPENDITURES	642.51	837,105.16	827,114.00	(9,991.16)	101.2
	NET REVENUE OVER EXPENDITURES	(642.51)	(16,422.03)	(10,814.00)	5,608.03	(151.9)

VILLAGE OF MOUNT HOREB
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

LIBRARY SPECIAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTEREST AND DONATIONS					
241-481100-000	INVESTMENT INTEREST	.00	13,656.97	1,800.00	(11,856.97)	758.7
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	.00	15,909.60	.00	(15,909.60)	.0
241-485100-000	LOUISE KINDLUND BEQUEST	.00	7,166.11	5,000.00	(2,166.11)	143.3
241-485200-000	GRANTS-OTHER	.00	1,000.00	.00	(1,000.00)	.0
241-485400-000	CONTRIBUTIONS-BLDG EXPANSION	.00	23,569.27	.00	(23,569.27)	.0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	.00	2,063.67	.00	(2,063.67)	.0
	TOTAL INTEREST AND DONATIONS	.00	63,365.62	6,800.00	(56,565.62)	931.9
	TOTAL FUND REVENUE	.00	63,365.62	6,800.00	(56,565.62)	931.9

VILLAGE OF MOUNT HOREB
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

LIBRARY SPECIAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY SPEC PROJ					
241-551110-399	LIB SP PROJ ENDOWMENT FUND EXP	.00	2,657.00	.00	(2,657.00)	.0
241-551110-419	LIB SP PROJ LOUISE KINDLUND EX	.00	7,166.11	5,000.00	(2,166.11)	143.3
241-551110-490	LIB SP PROJ GRANT/CONTRIBUTION	.00	2,349.00	.00	(2,349.00)	.0
241-551110-550	LIB SP PROJ ENDOWMENT INVESTM	.00	1,291.35	900.00	(391.35)	143.5
	TOTAL LIBRARY SPEC PROJ	.00	13,463.46	5,900.00	(7,563.46)	228.2
	TOTAL FUND EXPENDITURES	.00	13,463.46	5,900.00	(7,563.46)	228.2
	NET REVENUE OVER EXPENDITURES	.00	49,902.16	900.00	(49,002.16)	5544.7

VILLAGE OF MOUNT HOREB
BALANCE SHEET
MARCH 31, 2026

LIBRARY OPERATING FUND

	ASSETS			
240-113145-000	CASH IN BANK-MCB CKG		607,079.19	
240-113245-000	CASH IN BANK-MCB INVEST (TECH)		20,067.85	
240-118250-000	CASH ON HAND		181.00	
240-121000-000	TAXES RECEIVABLE-CURRENT		144,970.00	
	TOTAL ASSETS			772,298.04
	LIABILITIES AND EQUITY			
	LIABILITIES			
240-211000-000	VOUCHERS PAYABLE		3,900.00	
240-211100-000	AP (DUE TO POOL)		7,550.21	
240-217000-000	ACCRUED COMP WAGES		1,442.89	
240-261000-000	DEFERRED TAX ROLL REVENUES		144,970.00	
	TOTAL LIABILITIES			157,863.10
	FUND EQUITY			
240-341125-000	ASSIGNED-TECHNOLOGY PROJECT		30,000.00	
240-342100-000	LIBRARY FUND BALANCE		121,855.97	
	REVENUE OVER EXPENDITURES - YTD	462,578.97		
	BALANCE - CURRENT DATE		462,578.97	
	TOTAL FUND EQUITY			614,434.94
	TOTAL LIABILITIES AND EQUITY			772,298.04

VILLAGE OF MOUNT HOREB
BALANCE SHEET
MARCH 31, 2026

LIBRARY SPECIAL PROJECTS

	ASSETS			
241-113145-000	CASH IN BANK-MCB CKG		5,105.54	
241-115100-000	ENDOWMENT FUND		272,214.72	
241-115200-000	LIBRARY BLDG EXPANSION ACCT		45,976.75	
	TOTAL ASSETS			323,297.01
	LIABILITIES AND EQUITY			
	FUND EQUITY			
241-341100-000	ASSIGNED-ENDOWMENT FUND		273,498.69	
241-342100-000	LIBRARY SPECIAL PROJ FUND BAL		36,606.78	
	REVENUE OVER EXPENDITURES - YTD	13,191.54		
	BALANCE - CURRENT DATE		13,191.54	
	TOTAL FUND EQUITY			323,297.01
	TOTAL LIABILITIES AND EQUITY			323,297.01

*Actual balance on this account to quarter end is $46,091.50--the closing CD interest at Old National Bank in March 2026 is not yet posted here. I discovered this after I finished all other March 2026 processing, and the $114.75 variance was determined immaterial for re-opening the closed period. DS 5/20/2026

VILLAGE OF MOUNT HOREB
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

LIBRARY OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FEDERAL AND STATE AID					
240-437200-000	DANE COUNTY LIBRARY AID	258,841.00	258,841.00	258,841.00	.00	100.0
240-437210-000	OTHER COUNTY LIBRARY AID	71.00	33,948.89	33,949.00	.11	100.0
	TOTAL FEDERAL AND STATE AID	258,912.00	292,789.89	292,790.00	.11	100.0
	PUBLIC CHARGES					
240-467110-000	FINES - LOST/DAMAGED MATERIALS	167.50	712.80	2,000.00	1,287.20	35.6
240-467190-000	MEETING ROOM FEES	.00	30.00	150.00	120.00	20.0
240-467200-000	COPY CHARGES (TAXABLE)	614.70	1,536.88	5,000.00	3,463.12	30.7
240-469100-000	MISCELLANEOUS INCOME	.00	.00	2,600.00	2,600.00	.0
240-469200-000	OTHER REV - CHILDREN PROGRAMS	2,000.00	2,000.00	.00	(2,000.00)	.0
	TOTAL PUBLIC CHARGES	2,782.20	4,279.68	9,750.00	5,470.32	43.9
	INTEREST AND DONATIONS					
240-481100-000	INVESTMENT INTEREST	143.44	312.45	.00	(312.45)	.0
240-485000-000	CONTRIBUTIONS-OTHER	154.80	254.70	1,000.00	745.30	25.5
	TOTAL INTEREST AND DONATIONS	298.24	567.15	1,000.00	432.85	56.7
	TRANSFERS AND LONG TERM DEBT					
240-492100-000	TRANSFER-GENERAL FUND (TAX)	.00	390,388.00	535,358.00	144,970.00	72.9
	TOTAL TRANSFERS AND LONG TERM	.00	390,388.00	535,358.00	144,970.00	72.9
	TOTAL FUND REVENUE	261,992.44	688,024.72	838,898.00	150,873.28	82.0

VILLAGE OF MOUNT HOREB
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

LIBRARY OPERATING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY OPER					
240-551100-111	LIBRARY REGULAR WAGES	35,416.54	101,436.84	466,162.00	364,725.16	21.8
240-551100-112	LIBRARY REGULAR WAGES-BLDG MA	154.85	574.88	4,590.00	4,015.12	12.5
240-551100-122	LIBRARY OVERTIME	.00	.00	750.00	750.00	.0
240-551100-131	LIBRARY HEALTH	6,237.53	15,390.97	74,531.00	59,140.03	20.7
240-551100-132	LIBRARY DENTAL	368.94	925.67	4,716.00	3,790.33	19.6
240-551100-133	LIBRARY LIFE	61.75	155.06	746.00	590.94	20.8
240-551100-135	LIBRARY RETIREMENT	1,940.84	5,817.95	24,242.00	18,424.05	24.0
240-551100-136	LIBRARY FICA	2,797.17	8,375.20	35,392.00	27,016.80	23.7
240-551100-220	LIBRARY UTILITIES	4,058.62	8,983.40	36,150.00	27,166.60	24.9
240-551100-240	LIBRARY REPAIRS & MAINT. CONTR	2,080.00	10,389.45	38,928.00	28,538.55	26.7
240-551100-245	LIBRARY OFFICE MACHINE CONTRAC	346.01	482.56	2,400.00	1,917.44	20.1
240-551100-290	LIBRARY MISCELLANEOUS CONTRAC	.00	49,499.85	50,417.00	917.15	98.2
240-551100-310	LIBRARY OFFICE SUPPLIES	654.77	2,395.02	10,100.00	7,704.98	23.7
240-551100-315	LIBRARY POSTAGE	.00	.00	100.00	100.00	.0
240-551100-320	LIBRARY FEES & DUES	.00	.00	1,313.00	1,313.00	.0
240-551100-328	LIBRARY PRINTING & PUBLICATION	64.95	501.91	2,800.00	2,298.09	17.9
240-551100-335	LIBRARY TRAINING & MILEAGE	134.58	329.53	3,000.00	2,670.47	11.0
240-551100-340	LIBRARY OPERATING SUPPLIES	177.49	475.40	2,060.00	1,584.60	23.1
240-551100-390	LIBRARY MISCELLANEOUS EXPENDIT	32.48	190.56	1,665.00	1,474.44	11.5
240-551100-420	LIBRARY TEEN PROGRAMMING	.00	.00	541.00	541.00	.0
240-551100-421	LIBRARY ENRICHMENT PROGRAMS	740.90	1,248.57	2,514.00	1,265.43	49.7
240-551100-422	CHILDREN'S PROGRAMMING	82.39	739.91	1,902.00	1,162.09	38.9
240-551100-423	LIBRARY SUMMER LIBRARY PROGRA	.00	200.00	2,402.00	2,202.00	8.3
240-551100-424	LIBRARY REFERENCE MATERIALS	.00	.00	600.00	600.00	.0
240-551100-425	LIBRARY ADULT MATERIALS	100.33	4,612.04	30,450.00	25,837.96	15.2
240-551100-426	LIBRARY BOOKS/PERIODICALS	.00	2,936.21	4,211.00	1,274.79	69.7
240-551100-427	LIBRARY AUDIO	571.86	710.81	2,300.00	1,589.19	30.9
240-551100-428	LIBRARY VIDEO	1,013.63	2,887.80	8,000.00	5,112.20	36.1
240-551100-429	LIBRARY CHILDRENS MATERIALS	95.22	538.36	8,700.00	8,161.64	6.2
240-551100-430	LIBRARY TEEN MATERIALS	.00	70.36	3,362.00	3,291.64	2.1
240-551100-431	LIBRARY INTERMEDIATE MATERIALS	.00	225.84	8,078.00	7,852.16	2.8
240-551100-432	LIBRARY SOFTWARE/TECH.	113.00	339.00	3,297.00	2,958.00	10.3
240-551100-433	LIBRARY DIGITAL MATERIALS	.00	.00	7,156.00	7,156.00	.0
240-551100-434	LIBRARY OTHER MATERIALS	333.60	333.60	1,100.00	766.40	30.3
240-551100-810	LIBRARY EQUIPMENT	4,544.00	4,679.00	8,015.00	3,336.00	58.4
	TOTAL LIBRARY OPER	62,121.45	225,445.75	852,690.00	627,244.25	26.4
	LIBRARY REPL/REFUND					
240-551110-499	LIBRARY REFUND LOST MA	.00	.00	500.00	500.00	.0
	TOTAL LIBRARY REPL/REFUND	.00	.00	500.00	500.00	.0
	TOTAL FUND EXPENDITURES	62,121.45	225,445.75	853,190.00	627,744.25	26.4
	NET REVENUE OVER EXPENDITURES	199,870.99	462,578.97	(14,292.00)	(476,870.97)	3236.6

VILLAGE OF MOUNT HOREB
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

LIBRARY SPECIAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INTEREST AND DONATIONS					
241-481100-000	INVESTMENT INTEREST	1,189.78	1,143.06	1,800.00	656.94	63.5
241-481200-000	MARKET ADJUSTMENT-INVESTMENT	(3,109.17)	(3,109.17)	.00	3,109.17	.0
241-485100-000	LOUISE KINDLUND BEQUEST	.00	5,000.00	5,000.00	.00	100.0
241-485400-000	CONTRIBUTIONS-BLDG EXPANSION	.00	15,407.48	.00	(15,407.48)	.0
241-485500-000	CONTRIBUTIONS-ENDOWMENT FUND	100.00	100.00	.00	(100.00)	.0
	TOTAL INTEREST AND DONATIONS	(1,819.39)	18,541.37	6,800.00	(11,741.37)	272.7
	TOTAL FUND REVENUE	(1,819.39)	18,541.37	6,800.00	(11,741.37)	272.7

VILLAGE OF MOUNT HOREB
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2026

LIBRARY SPECIAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY SPEC PROJ					
241-551110-419	LIB SP PROJ LOUISE KINDLUND EX	.00	5,000.00	5,000.00	.00	100.0
241-551110-550	LIB SP PROJ ENDOWMENT INVESTM	349.83	349.83	900.00	550.17	38.9
	TOTAL LIBRARY SPEC PROJ	349.83	5,349.83	5,900.00	550.17	90.7
	TOTAL FUND EXPENDITURES	349.83	5,349.83	5,900.00	550.17	90.7
	NET REVENUE OVER EXPENDITURES	(2,169.22)	13,191.54	900.00	(12,291.54)	1465.7

Mount Horeb Public Library
Budget vs. Actual: 5/19/26

Income	Actual thru 5/19/26	Budget	Over / Under	Notes
Income				
241-48 Special Projects Fund Revenues				
241-485100 Grant - MH Comm. Found.	5,000.00	5,000.00	0.00	
241-485200 Grants - Other	4,469.00	0.00	4,469.00	WI Humanities; Rotary
241-485400 Contributions - Bldg. Expansion Fund	15,407.48	0.00	15,407.48	
241-485500 Contributions - Endowment Fund	100.00	0.00	100.00	
Total 241-48 Special Projects Fund Revenues	$ 24,976.48	$ 5,000.00	$ 19,976.48	
437200 Dane Co. Library Aid	258,341.00	258,341.00	0.00	
437210 Other County Library Aid	33,948.89	33,949.00	-0.11	
467110 Fines-Lost/Dam/Parts/Miss Mat'ls	770.80	2,000.00	-1,229.20	
467190 Meeting Room Fees	60.00	150.00	-90.00	
467200 Copy Charges (Taxable)	2,352.01	5,000.00	-2,647.99	
469100 Miscellaneous Income		2,600.00	-2,600.00	
469200 Other Rev. - Children's Programs	2,500.00	0.00	2,500.00	Millers, Lions Club
481100 Investment Interest	114.75	0.00	114.75	from Old Nat. cd (will go to Bldg. Exp. Fund)
485000 Contributions-Other	262.65	1,000.00	-737.35	
492100 XFR from Gen. Fund (taxes)	401,149.00	535,358.00	-134,209.00	
Total Income	$ 724,975.58	$ 843,398.00	-$ 118,922.42	

Expenses	Open POs thru 5/19/26	Actual thru 5/19/26	Budget	$ Left to Spend/ (over budget)	Notes
240- Library Fund Expenses					
.220 Utilities		$10,062.74	$36,150.00	$26,087.26	
.240 Repairs & Maint.-Contractual		$15,331.74	$38,928.00	$23,596.26	OK to go over if nec. for HVAC work
.245 Office Machines (Maint.)		$643.10	$2,400.00	$1,756.90	
.290 Misc. Contractual Svcs.		$49,499.85	$50,417.00	$917.15	
.310 Office Supplies	$47.88	$2,949.97	$10,100.00	$7,102.15	
.315 Postage		$4.96	$100.00	$95.04	
.320 Fees and Dues		-$16.96	$1,313.00	$1,329.96	Prime refund
.328 Printing/Marketing		$623.28	$2,800.00	$2,176.72	
.335 Travel/Training		$409.63	$3,000.00	$2,590.37	
.340 Operating Supplies		$570.65	$2,060.00	$1,489.35	
.390 Miscellaneous		$554.59	$1,665.00	$1,110.41	
.420 Teen Programming			$541.00	$541.00	
.421 Enrichment Programs		$1,704.41	$2,514.00	$809.59	
.422 Children's Programming	$22.11	$1,420.41	$1,902.00	$459.48	
.423 Summer Library Program (SLP)		$660.82	$2,402.00	$1,741.18	
Anonymous Donation			$2,000.00	$2,000.00	
Lions Donation			$500.00	$500.00	
Total .423 Summer Library Program	$0.00	$660.82	$4,902.00	$4,241.18	
.424 Reference/Databases			$600.00	$600.00	
.425 Adult Materials					
Adult Fiction					
Fantasy	$127.34	$421.10	$1,000.00	$451.06	
General Fiction	$901.96	$2,156.73	$5,000.00	$1,941.31	
Lucky Day Fiction (non FOL)		$678.23	$1,200.00	$521.77	
Total General Fiction	$901.96	$2,834.96	$6,200.00	$2,463.08	
Mystery	$556.58	$1,179.84	$3,000.00	$1,263.58	
Romance	$132.81	$456.01	$1,000.00	$411.18	
Science Fiction	$89.78	$169.43	$500.00	$240.79	
Standing Orders		$34.13	$1,500.00	$1,465.87	
Western	$31.18	$32.41	$150.00	$86.41	
Total Adult Fiction	$1,840.15	$5,127.88	$13,350.00	$6,381.97	
Adult NonFiction					
NF Andrew	$898.25	$2,411.71	$6,950.00	$3,640.04	
NF Rachael	$99.07	$375.08	$1,000.00	$525.85	
NF Sherry	$54.61	$1,597.12	$3,900.00	$2,248.27	
Parent's Place	$162.17	$52.67	$1,000.00	$785.16	
Standing Orders			$200.00	$200.00	
Total Adult NonFiction	$1,214.10	$4,436.58	$13,050.00	$7,399.32	
Fic/NonFic					
Adult F/NF- Wisconsin			$150.00	$150.00	
Adult F/NF-ASAP	$21.99	$51.77	$500.00	$426.24	
Adult F/NF-Large Print		$1,046.32	$2,850.00	$1,803.68	
Adult F/NF-Norwegian		$19.90	$50.00	$30.10	
Spanish Language	$140.91		$500.00	$359.09	all Children's ESP
Total Fic/NonFic	$162.90	$1,117.99	$4,050.00	$2,769.11	
Total .425 Adult Materials	$3,217.15	$10,682.45	$30,450.00	$16,550.40	
.426 Newspapers/Periodicals	$520.00	$2,936.21	$4,211.00	$754.79	

.427 Adult Audio Materials					
Audiobooks (Adult)		$750.80	$2,000.00	$1,249.20	
Music (CDs, LPs)			$300.00	$300.00	
Total .427 Adult Audio Materials	$0.00	$750.80	$2,300.00	$1,549.20	
.428 Video/DVDs					
Feature DVDs	$302.89	$3,083.45	$5,000.00	$1,613.66	
Juv/Teen DVD & other media		$1,275.90	$3,000.00	$1,723.10	
Total .428 Video/DVDs	$302.89	$4,360.35	$8,000.00	$3,336.76	
.429 Children's Materials					
ASAP - Children's Desk		$159.55	$500.00	$340.45	
Early Literacy Books	$246.21		$1,700.00	$1,453.79	
Picture Books	$914.19	$1,248.01	$5,300.00	$3,137.80	
Standing Orders - Children			$1,200.00	$1,200.00	
Total .429 Children's Materials	$1,160.40	$1,407.56	$8,700.00	$6,132.04	
.430 Teen Materials					
Charlie Bledsoe memorials			$50.00	$50.00	Lippin donation
Teen Fiction	$626.04	$360.99	$2,000.00	$1,012.97	
Teen Graphic Novels	$243.83		$1,062.00	$818.17	
Teen Non-Fiction	$132.13		$300.00	$167.87	
Total .430 Teen Materials	$1,001.80	$360.99	$3,362.00	$1,999.21	
.431 Intermediate Materials					
Int. Fiction	$634.71	$570.91	$2,578.00	$1,372.38	
Int. Graphic Novels	$761.47	$381.96	$3,000.00	$1,856.57	
Int. Non-Fiction	$825.46	$495.10	$2,500.00	$1,179.44	
Int. Series		$225.84	$0.00	-$225.84	
Total .431 Intermediate Materials	$2,221.64	$1,673.81	$8,078.00	$4,182.55	
.432 Software/Technology		$1,041.89	$3,297.00	$2,255.11	
.433 Digital Materials			$7,156.00	$7,156.00	
.434 Other Materials					
Board Games		$59.89	$300.00	$240.11	
Busy Boxes		$425.09	$500.00	$74.91	
Puzzles			$300.00	$300.00	
Total .434 Other Materials	$0.00	$484.98	$1,100.00	$615.02	
.499 Refund lost materials			$500.00	$500.00	
.810 Capital Equipment		$20,817.50	$8,015.00	-$12,802.50	
241- Special Projects Fund Expenses					
.399 Endowment Fund Expend's		$0.00	$0.00	$0.00	
.419 MH Comm. Found Grant (LKG)- Digital Materials		$5,000.00	$5,000.00	$0.00	
.490 Grants - other		$500.00	$4,469.00	$3,969.00	Rotary, Humanities grant exp's
Dane Co. Beyond the Page		$0.00	$0.00	$0.00	
Total .490 Grants - other	$0.00	$500.00	$4,469.00	$3,969.00	
Total 241- Special Projects Expenses	$0.00	$5,500.00	$9,469.00	$3,969.00	
400-...-810 Village Capital Improvements		$3,000.00	$0.00	-$3,000.00	
400-...-820 Village Capital Improvements			$3,000.00	$3,000.00	
Total Village Budget	$8,493.87	$137,435.73	$257,030.00	$111,100.40	
FOL					
FOL Add'l Adult Programming		$700.00	$1,500.00	$800.00	
FOL Adult Prgrmng - Leonor donation		$260.00	$1,760.00	$1,500.00	$260 carried from '25
FOL Adult Prgrmng - MHCF Grant		$1,490.00	$1,500.00	$10.00	
FOL Big Read book & Programming			$2,500.00	$2,500.00	
FOL Child. Prgrmng - 2025 Anon. Donation			$500.00	$500.00	carried from '25
FOL Child. Dept. (Musical Instruments)		$14,767.00	$15,000.00	$233.00	
FOL Children's/Teen Programming		$508.43	$2,000.00	$1,491.57	
FOL Director's Discretion. Fund		$560.83	$1,500.00	$939.17	
FOL Gift Cert's for Staff			$665.00	$665.00	
FOL Good Idea Fund			$2,000.00	$2,000.00	
FOL Little/Middle Read			$600.00	$600.00	
FOL Lucky Day audiobooks		$547.88	$2,000.00	$1,452.12	
FOL Lucky Day DVDs (adult)	$743.70	$353.90	$3,000.00	$1,902.40	
FOL Lucky Day General Fiction/Mystery	$660.83	$178.66	$3,000.00	$2,160.51	
FOL Lucky Day Intermed/Picture books		$231.55	$1,500.00	$1,268.45	
FOL Lucky Day Non-Fiction					
FOL LD NF Andrew		$361.06	$1,000.00	$638.94	
FOL LD NF Sherry	$11.74	$85.25	$1,000.00	$903.01	
Total FOL Lucky Day Non-Fiction	$11.74	$446.31	$2,000.00	$1,541.95	
FOL Lucky Day Teen Books			$600.00	$600.00	
FOL MHCF Match - Summer Library Program			$1,500.00	$1,500.00	
FOL Spanish Collection - Leonor 2020 donation			$139.00	$139.00	carried from '25
Total FOL	$1,416.27	$20,044.56	$43,264.00	$21,803.17	
Total Expenses	$9,910.14	$157,480.29	$300,294.00	$132,903.57	

Baird Financial Management Plan

Village of Mount Horeb, Wisconsin

VILLAGE OF
MOUNT HOREB
WISCONSIN

2026 Financial Management Plan

Prepared by:
Robert W. Baird & Co.
Public Finance
777 E. Wisconsin Ave.
Milwaukee, WI 53202
800.792.2473

Table of Contents

Village of Mount Horeb Officials

Village Board

Ryan Czyzewski	President
Nate Gauger	Trustee
Tim White	Trustee
Ben Jones	Trustee
Marc Schellpfeffer	Trustee
Sarah Best	Trustee
Jason Fendrick	Trustee

Village Staff

Jon Hochkammer	Interim Village Administrator
Denise Schwenn	Finance Director/Treasurer
Alyssa Gaffney	Village Clerk/Utility Manager

Report Prepared by: Baird Public Finance

Kevin Mullen	Director
Emily Timmerman	Senior Vice President
Matthew McCrea	Assistant Vice President
Jennifer Engel	Vice President
Adam Ruechel	Vice President

Types of Municipal Debt

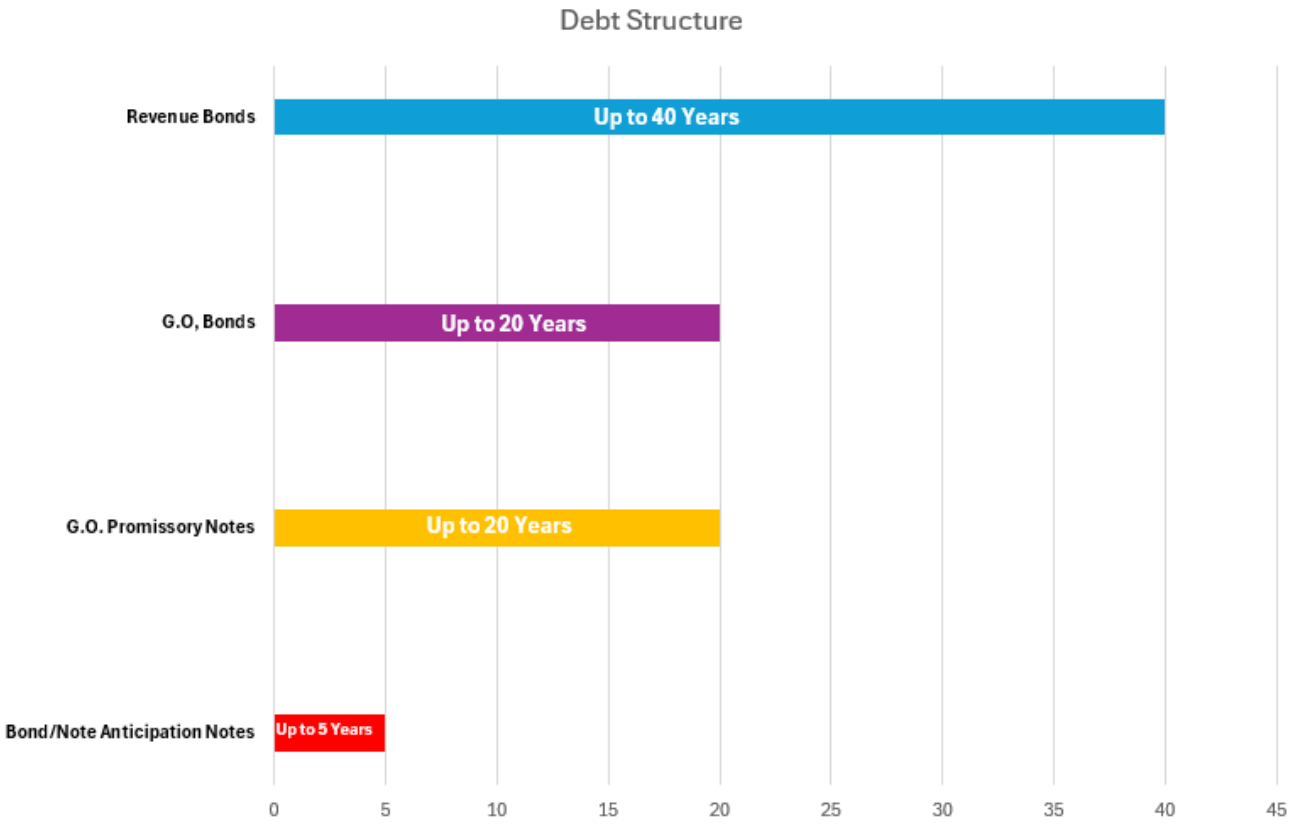
General Obligation

- Supported by **the full faith and credit of the issuer** (the authority to levy tax)
- Council/Board Resolution assigns a direct and irrepealable annual tax levy sufficient to repay the principal and interest on the bonds
- Generally **lower** interest rates due to less risk associated with the unlimited security pledge to levy a tax to repay the securities compared to revenue bonds of the same issuer
- State law limitations

Revenue Obligations

- Supported by revenue (e.g., revenue received from water and sewer bills)
- Used for more complex issues, issuers **pledge revenues** toward debt service and are generally required to meet certain tests and have special funds set aside for payments
- Generally **higher** interest rates due to more risk associated with limited security pledge to use available revenue to repay the securities compared to general obligation bonds of the same issuer

Debt Structures



The structure will depend upon the issuer's goals, purpose/project type, state statutes, etc.

Current Financial Position

General Obligation Debt Schedules

	TID #3 SUPPORTED				TID #3 SUPPORTED				PARTIALLY TID #5 SUPPORTED					
	Issue: 1				Issue: 2				Issue: 3					
	Amount: $3,035,000				Amount: $3,055,000				Amount: $6,470,000					
	Type: G.O. Refunding Bonds (AR)				Type: G.O. Refunding Bonds, Series 2017A (AR)				Type: G.O. Refunding Bonds, Series 2018A (CR)					
	Dated: 8/28/2014				Dated: 11/1/2017				Dated: 7/2/2018					
	Callable:	***'25-'27 Callable 4/1/24 @ Par***			***Callable:***	***'27 Callable 4/1/26 @ Par***			***Callable:***	***'28-'38 Callable 4/1/27 @ Par***			***TID #5***	
CALENDAR YEAR	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL	INTEREST
2025	***$400,000***	3.000%	$30,000	$430,000	$400,000	2.500%	$37,600	$437,600	$370,000	4.000%	$204,200	$574,200	$20,000	$14,800
2026	***$400,000***	3.000%	$18,000	$418,000	$400,000	4.000%	$24,600	$424,600	$455,000	4.000%	$187,700	$642,700	$20,000	$14,000
2027	***$400,000***	3.000%	$6,000	$406,000	***$415,000***	4.000%	$8,300	$423,300	$605,000	4.000%	$166,500	$771,500	$20,000	$13,200
2028									***$460,000***	4.0000%	$145,200	$605,200	$25,000	$12,300
2029									***$490,000***	4.0000%	$126,200	$616,200	$25,000	$11,300
2030									***$520,000***	4.0000%	$106,000	$626,000	$25,000	$10,300
2031									***$230,000***	4.0000%	$91,000	$321,000	$25,000	$9,300
2032									***$245,000***	4.0000%	$81,500	$326,500	$30,000	$8,200
2033									***$265,000***	4.0000%	$71,300	$336,300	$30,000	$7,000
2034									***$290,000***	4.0000%	$60,200	$350,200	$30,000	$5,800
2035									***$310,000***	4.0000%	$48,200	$358,200	$30,000	$4,600
2036									***$325,000***	4.0000%	$35,500	$360,500	$30,000	$3,400
2037									***$350,000***	4.0000%	$22,000	$372,000	$35,000	$2,100
2038									***$375,000***	4.0000%	$7,500	$382,500	$35,000	$700
2039														
2040														
TOTAL	$1,200,000		$54,000	$1,254,000	$1,215,000		$70,500	$1,285,500	$5,290,000		$1,353,000	$6,643,000	$380,000	$117,000
	AR of 2007 G.O. Refunding Bonds Fiscal Agent: Village				AR of 2009 G.O. Refunding Bonds Fiscal Agent: Assocaited Trust				Term Bonds '31-'32, '33-'34, '35-'36, & '37-'38 CR of 2017 NAN Fiscal Agent: Zions					

	TID #5 SUPPORTED								POTENTIALLY TID #3 AMENDMENT SUPPORTED					
	Issue: 4				Issue: 5				Issue: 6					
	Amount: $3,765,000				Amount: $2,000,000				Amount: $2,280,000					
	Type: Taxable G.O. Refunding Bonds, Series 2018B (CR)				Type: G.O. Promissory Notes				Type: G.O. Promissory Notes (Part CR)					
	Dated: 7/2/2018				Dated: 6/13/2019				Dated: 4/7/2021					
	Callable: '30-'38 Callable 4/1/28 @ Par				***Callable: '28-'29 Callable 4/1/27 @ Par***				***Callable: '30-'31 Callable 4/1/29 @ Par***				***TID #3 AMENDMENT***	
CALENDAR YEAR	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL	INTEREST
2025	$150,000	4.000%	$126,018	$276,018	$175,000	4.000%	$34,300	$209,300	$320,000	2.000%	$24,500	$344,500	$50,000	$1,600
2026	$160,000	4.250%	$119,618	$279,618	$180,000	4.000%	$27,200	$207,200	$270,000	2.000%	$18,600	$288,600	$55,000	$550
2027	$175,000	4.250%	$112,499	$287,499	$185,000	4.000%	$19,900	$204,900	$155,000	2.000%	$14,350	$169,350		
2028	$180,000	4.2500%	$104,955	$284,955	***$200,000***	4.000%	$12,200	$212,200	$155,000	2.000%	$11,250	$166,250		
2029	$195,000	3.8000%	$97,425	$292,425	***$205,000***	4.000%	$4,100	$209,100	$160,000	2.000%	$8,100	$168,100		
2030	***$205,000***	3.8000%	$89,825	$294,825					***$160,000***	2.000%	$4,900	$164,900		
2031	***$220,000***	3.9000%	$81,640	$301,640					***$165,000***	2.000%	$1,650	$166,650		
2032	***$230,000***	3.9000%	$72,865	$302,865										
2033	***$245,000***	4.0000%	$63,480	$308,480										
2034	***$255,000***	4.0000%	$53,480	$308,480										
2035	***$265,000***	4.1000%	$42,948	$307,948										
2036	***$285,000***	4.1000%	$31,673	$316,673										
2037	***$295,000***	4.2000%	$19,635	$314,635										
2038	***$320,000***	4.2000%	$6,720	$326,720										
2039														
2040														
TOTAL	$3,180,000		$1,022,779	$4,202,779	$945,000		$97,700	$1,042,700	$1,385,000		$83,350	$1,468,350	$105,000	$2,150
	Term Bonds '29-'30, '31-'32, '33-'34, '35-'36, & '37-'38				Fiscal Agent: Zions				Fiscal Agent: Zions					
	CR of 2018 Taxable NAN								CR of 2012 Bonds					
	Fiscal Agent: Zions								CR of 2015 Bank Loan					
									Bid Premium of $40,944.46					
									Term Bond '30-'31					

	Issue:	7			Issue:	8		
	Amount:	$1,885,000			Amount:	$2,250,000		
	Type:	Taxable G.O. Refunding Bonds (CR)			Type:	G.O. Promissory Notes		
	Dated:	4/7/2021			Dated:	6/15/2023		
	Callable:	***'30-'35 Callable 4/1/29 @ Par***			***Callable:***	***'31-'33 Callable 4/1/30 @ Par***		
CALENDAR YEAR	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2025	$130,000	0.900%	$25,425	$155,425	$250,000	5.000%	$106,250	$356,250
2026	$135,000	1.150%	$24,064	$159,064	$210,000	5.000%	$94,750	$304,750
2027	$135,000	1.300%	$22,410	$157,410	$220,000	5.000%	$84,000	$304,000
2028	$135,000	1.500%	$20,520	$155,520	$230,000	5.000%	$72,750	$302,750
2029	$140,000	1.700%	$18,318	$158,318	$240,000	5.000%	$61,000	$301,000
2030	***$140,000***	1.850%	$15,833	$155,833	$255,000	5.000%	$48,625	$303,625
2031	***$145,000***	2.000%	$13,088	$158,088	***$270,000***	5.000%	$35,500	$305,500
2032	***$145,000***	2.000%	$10,188	$155,188	***$280,000***	5.000%	$21,750	$301,750
2033	***$150,000***	2.000%	$7,238	$157,238	***$295,000***	5.000%	$7,375	$302,375
2034	***$155,000***	2.250%	$3,994	$158,994				
2035	***$100,000***	2.250%	$1,125	$101,125				
2036								
2037								
2038								
2039								
2040								
TOTAL	$1,510,000		$162,200	$1,672,200	$2,250,000		$532,000	$2,782,000

Fiscal Agent: Zions
CR of 2016 Bank Loan

Term Bonds '32-'33 & '34-'35

Fiscal Agent: Zions
Bid premium of $83,976.62
AA AGM Insured

	Issue:	9			Issue:	10		
	Amount:	$5,000,000			Amount:	$5,285,000		
	Type:	State Trust Fund Loan			Type:	G.O. Promissory Notes		
	Dated:	12/19/2024			Dated:	5/8/2025		
	Callable:	***1/1-8/31 Each Year***			***Callable:***	***'34-'40 Callable 4/1/33 @ Par***		
CALENDAR YEAR	PRINCIPAL *(3/15)*	RATE	INTEREST *(3/15)*	TOTAL	PRINCIPAL *(4/1)*	RATE	INTEREST *(4/1 & 10/1)*	TOTAL
2025								
2026	***$395,414***	5.250%	$324,349	$719,763	$225,000	5.000%	$346,405	$571,405
2027	***$478,022***	5.250%	$241,741	$719,763	$500,000	5.000%	$228,200	$728,200
2028	***$502,525***	5.250%	$217,238	$719,763	$450,000	5.000%	$204,450	$654,450
2029	***$529,501***	5.250%	$190,262	$719,763	$225,000	5.000%	$187,575	$412,575
2030	***$557,300***	5.250%	$162,463	$719,763	$250,000	5.000%	$175,700	$425,700
2031	***$586,558***	5.250%	$133,205	$719,763	$325,000	5.000%	$161,325	$486,325
2032	***$617,072***	5.250%	$102,691	$719,763	$300,000	5.000%	$145,700	$445,700
2033	***$649,749***	5.250%	$70,014	$719,763	$315,000	5.000%	$130,325	$445,325
2034	***$683,860***	5.250%	$35,903	$719,763	***$335,000***	5.000%	$114,075	$449,075
2035					***$350,000***	5.000%	$96,950	$446,950
2036					***$370,000***	5.000%	$78,950	$448,950
2037					***$385,000***	4.250%	$61,519	$446,519
2038					***$400,000***	4.250%	$44,838	$444,838
2039					***$420,000***	4.250%	$27,413	$447,413
2040					***$435,000***	4.250%	$9,244	$444,244
TOTAL	$5,000,000		$1,477,867	$6,477,867	$5,285,000		$2,012,668	$7,297,668

Fiscal Agent: Village

Finance purchase of land for park and development
Village plans to payoff STFL with developer funds

Fiscal Agent: Zions Bancorporation
Bid Premium: $48,198.50
Credit: Aa3

CALENDAR YEAR	COMBINED DEBT SERVICE			LESS: TID #3 SUPPORTED DEBT SERVICE		LESS: TID #3 AMENDMENT SUPPORTED DEBT SERVICE		LESS: TID #5 SUPPORTED DEBT SERVICE		NET LEVY SUPPORTED DEBT SERVICE			NET LEVY SUPPORTED & AMENDMENT DEBT SERVICE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	$2,195,000	$588,293	$2,783,293	($800,000)	($67,600)	($50,000)	($1,600)	($170,000)	($140,818)	$1,175,000	$378,275	$1,553,275	$1,225,000	$379,875	$1,604,875
2026	$2,830,414	$1,185,286	$4,015,699	($800,000)	($42,600)	($55,000)	($550)	($180,000)	($133,618)	$1,795,414	$1,008,518	$2,803,932	$1,850,414	$1,009,068	$2,859,482
2027	$3,268,022	$903,900	$4,171,922	($815,000)	($14,300)			($195,000)	($125,699)	$2,258,022	$763,901	$3,021,923	$2,258,022	$763,901	$3,021,923
2028	$2,312,525	$788,563	$3,101,088					($205,000)	($117,255)	$2,107,525	$671,308	$2,778,833	$2,107,525	$671,308	$2,778,833
2029	$2,184,501	$692,980	$2,877,481					($220,000)	($108,725)	$1,964,501	$584,255	$2,548,756	$1,964,501	$584,255	$2,548,756
2030	$2,087,300	$603,346	$2,690,646					($230,000)	($100,125)	$1,857,300	$503,221	$2,360,521	$1,857,300	$503,221	$2,360,521
2031	$1,941,558	$517,408	$2,458,966					($245,000)	($90,940)	$1,696,558	$426,468	$2,123,026	$1,696,558	$426,468	$2,123,026
2032	$1,817,072	$434,694	$2,251,766					($260,000)	($81,065)	$1,557,072	$353,629	$1,910,701	$1,557,072	$353,629	$1,910,701
2033	$1,919,749	$349,732	$2,269,481					($275,000)	($70,480)	$1,644,749	$279,252	$1,924,001	$1,644,749	$279,252	$1,924,001
2034	$1,718,860	$267,651	$1,986,512					($285,000)	($59,280)	$1,433,860	$208,371	$1,642,232	$1,433,860	$208,371	$1,642,232
2035	$1,025,000	$189,223	$1,214,223					($295,000)	($47,548)	$730,000	$141,675	$871,675	$730,000	$141,675	$871,675
2036	$980,000	$146,123	$1,126,123					($315,000)	($35,073)	$665,000	$111,050	$776,050	$665,000	$111,050	$776,050
2037	$1,030,000	$103,154	$1,133,154					($330,000)	($21,735)	$700,000	$81,419	$781,419	$700,000	$81,419	$781,419
2038	$1,095,000	$59,058	$1,154,058					($355,000)	($7,420)	$740,000	$51,638	$791,638	$740,000	$51,638	$791,638
2039	$420,000	$27,413	$447,413							$420,000	$27,413	$447,413	$420,000	$27,413	$447,413
2040	$435,000	$9,244	$444,244							$435,000	$9,244	$444,244	$435,000	$9,244	$444,244
TOTAL	$27,260,000	$6,866,063	$34,126,063	($2,415,000)	($124,500)	($105,000)	($2,150)	($3,560,000)	($1,139,779)	$21,180,000	$5,599,635	$26,779,635	$21,285,000	$5,601,785	$26,886,785

**The Village of Mount Horeb portion of the Mount Horeb Area Joint Fire Department debt is not reflected in the above debt service.

General Obligation Bond Rating Factors & Indicators

Debt/Pensions

- Debt as a % of Tax Base
- Debt as a % of Revenue
- Pension Liability as % of Full Value
  - ➢ Trend over time
- Pension Liability as a % of Revenues
  - ➢Trend over time

- Security of debt
- Pension risk
- Missed debt payments
- Other factors

Finances

- Fund Balance as a % of Operating Revenue
  - ➢Trend over time
- Cash Balance as a % of Revenues
  - ➢Trend over time

- Liability Risk
- Volatile Revenues
- Other factors

Economy/ Tax Base

- Full Value
- Full Value/Capita
- Median family income

- Unemployment Rate
- Poverty Levels
- Institutional Presence
- Economic Concentration
  - ➢ Largest Taxpayers
  - ➢ Largest Employers
- Other Factors

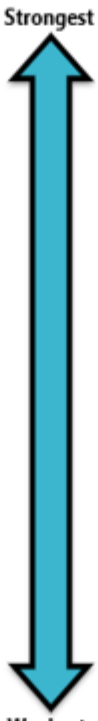
Management

- Institutional Framework
- Legal Framework
- Operating History

- State Oversight
- Management and planning
- Other factors

- Rated issues generally provide lower interest cost to the issuer as it provides investors an objective view of the financial health of the entity
- Help to increase investor demand
- The **higher** the rating, the **lower** the interest rate

Note: Ratings measured on a scale that generally ranges from AAA or Aaa (highest) to D or C (lowest)



Moody's Long-term	S&P Long-term	Rating Description
Aaa	AAA	Prime
Aa1	AA+	High grade
Aa2	AA	
Aa3	AA-	
A1	A+	Upper medium grade
A2	A	
A3	A-	
Baa1	BBB+	Lower medium grade
Baa2	BBB	
Baa3	BBB-	
Ba1	BB+	Non-investment grade speculative
Ba2	BB	
Ba3	BB-	
B1	B+	Highly speculative
B2	B	
B3	B-	

Moody's	Rated
Aaa	5
Aa1	11
Aa2	47
Aa3	39
A1	31
A2	3
A3	2
Baa1 and below	2
Total	**140**

General Obligation Bond Credit Rating Analysis

HIGHLIGHTS FROM APRIL 7, 2025, GO BOND RATING REPORT (MOODY'S): Aa3

On April 7, 2025, the Village of Mount Horeb's General Obligation Promissory Notes continued to be assigned a "Aa3" rating by Moody's Investor Services (Moody's). Below is a highlight of the information from April 7, 2025, Rating Report:

The rating reflects their assessment of the following factors for Mount Horeb.

- Strong Local Economy
  - A strong bedroom community within the Madison metropolitan area.
  - Resident income ratio around 135%
  - Full value per capita approximately $164,000
- Low Leverage
  - Long-term liabilities ratio is moderate at 225% and expected to remain stable as the Village issues debt biennially for infrastructure improvements
- Modest but Improving Fund Balance
  - Fiscal 2024 shows a $450,000 general fund deficit (unaudited)
  - Available fund balance ratio projected to rise to ~15% (up from 7% in 2023)
  - Improvement due to repayment of advance from capital projects fund
  - Ratio still somewhat suppressed by advances to tax increment districts
- Debt Security
  - General obligation unlimited tax rating and issuer rating at same level due to full faith and credit pledge and availability of property tax for debt service

BAIRD INTERNAL VILLAGE OF MOUNT HOREB GENERAL OBLIGATION BOND CREDIT ANALYSIS: USING 2024 AUDIT AND AVAILABLE INFORMATION

On the following pages is Baird's internal general obligation bond credit analysis for the Village of Mount Horeb:

U.S. LOCAL GOVERNMENT GENERAL OBLIGATION SCORECARD

Issuer: **Mount Horeb (Village)**

		Very Strong	*Strong*	*Moderate*	*Weak*	*Poor*	*Very Poor*		
	Current Value	**Aaa**	**Aa**	**A**	**Baa**	**Ba**	**B & Below**	**Implied Score**	**Implied Rating**
ECONOMY									
Resident Income (10%)	134.0%	≥ 120%	100 to 120%	80 to 100%	65 to 80%	50 to 65%	< 50%	1.32	Aaa
Full Value per Capita (10%)	$163,512	≥ $180,000	$100,000 to $180,000	$60,000 to $100,000	$40,000 to $60,000	$25,000 to $40,000	< $25,000	2.12	Aa1
Economic Growth (10%)	0.1%	≥ 0%	-1 to 0%	-2.5 to -1%	-4.5 to -2.5%	-7 to -4.5%	< -7%	1.46	Aaa
FINANCIAL PERFORMANCE									
Available Fund Balance Ratio (20%)	7.8%	≥ 35%	25 to 35%	15 to 25%	5 to 15%	0 to 5%	< 0%	9.66	Baa3
Liquidity Ratio (10%)	24.5%	≥ 40%	30 to 40%	20 to 30%	12.5 to 20%	5 to 12.5%	< 5%	6.15	A2
INSTITUTIONAL FRAMEWORK									
Determination of Operating Rev. (10%)	6.00	Very strong ability to determine revenue	Strong ability to determine revenue	Moderate ability to determine revenue	Limited ability to determine revenue	Not Applicable	Not Applicable	6.00	A2
LEVERAGE									
Long-term Liabilities Ratio (20%)	198.0%	≤ 100%	100 to 200%	200 to 350%	350 to 500%	500 to 700%	> 700%	4.44	Aa3
Fixed-Costs Ratio (10%)	13.2%	≤ 10%	10 to 15%	15 to 20%	20 to 25%	25 to 35%	> 35%	3.41	Aa2
							Unadjusted Cumulative Rating	4.87	A1
							Notching Factors		
							Very High Full Value Per Capita	-	
							Extremely High Resident Income	0.5	
							Limited Scale of Operations	-	
							Weak Financial Reporting	-	
							Potential Cost Shift to or from State	-	
							Potential for Significant Change in Leverage	-	
							Total Notching Factors	0.5	
							Cumulative Rating	4.37	Aa3

Scorecard-Indicated Outcome: 4.37 (Aa3)	
Score for Upgrade to Aa2:	3.50
Score for Downgrade to A1:	4.50

GENERAL OBLIGATION BOND CREDIT RATING COMPARISON ANALYSIS

Village of Mount Horeb - Rating Comparison					
	City of Stoughton	Village of Oregon	Village of Mount Horeb	Village of McFarland	Village of Cottage Grove
Rating (Moody's/S&P)	Aa2	Aa2	Aa3	Aa2	AA
2025 Equalized Valuation (TID IN)	$2,118,068,100	$2,129,359,300	$1,348,232,100	$1,836,335,200	$1,545,983,000
% Change in Equalized Valuations (TID IN) Since 2021	57.91%	50.83%	47.77%	50.84%	70.55%
WI DOA Population and Housing Unit Estimates 1/1/2025	13,461	12,441	8,006	9,737	9,470
Full Value per capita	$157,348	$171,157	$168,403	$188,594	$163,251
Equalized valuation from five years prior (TID-IN)	$1,341,278,100	$1,411,777,900	$912,391,800	$1,217,439,600	$906,457,000
Statutory Debt Limit (5% of Equalized Valuation)	$105,903,405	$106,467,965	$67,411,605	$91,816,760	$77,299,150
Direct GO Debt (12/31/2024)*	$46,333,447	$42,042,266	$21,975,000	$46,965,000	$31,936,707
% of Statutory Debt Limit Incurred	43.75%	39.49%	32.60%	51.15%	41.32%
% of Statutory Debt Limit Available	56.25%	60.51%	67.40%	48.85%	58.68%
Direct Debt per Capita	$3,442.05	$3,379.33	$2,744.82	$4,823.35	$3,372.41
2024 Total General Fund Balance	$6,611,391	$2,810,772	$1,530,111	$1,955,060	$2,614,555
% of 2024 General Fund Expenditures	54.15%	36.62%	23.81%	24.38%	33.53%
2024 Unassigned General Fund Balance	$2,902,815	$2,579,086	$0	$1,426,045	$2,107,051
% of 2024 General Fund Expenditures	23.78%	33.60%	0.00%	17.78%	27.02%

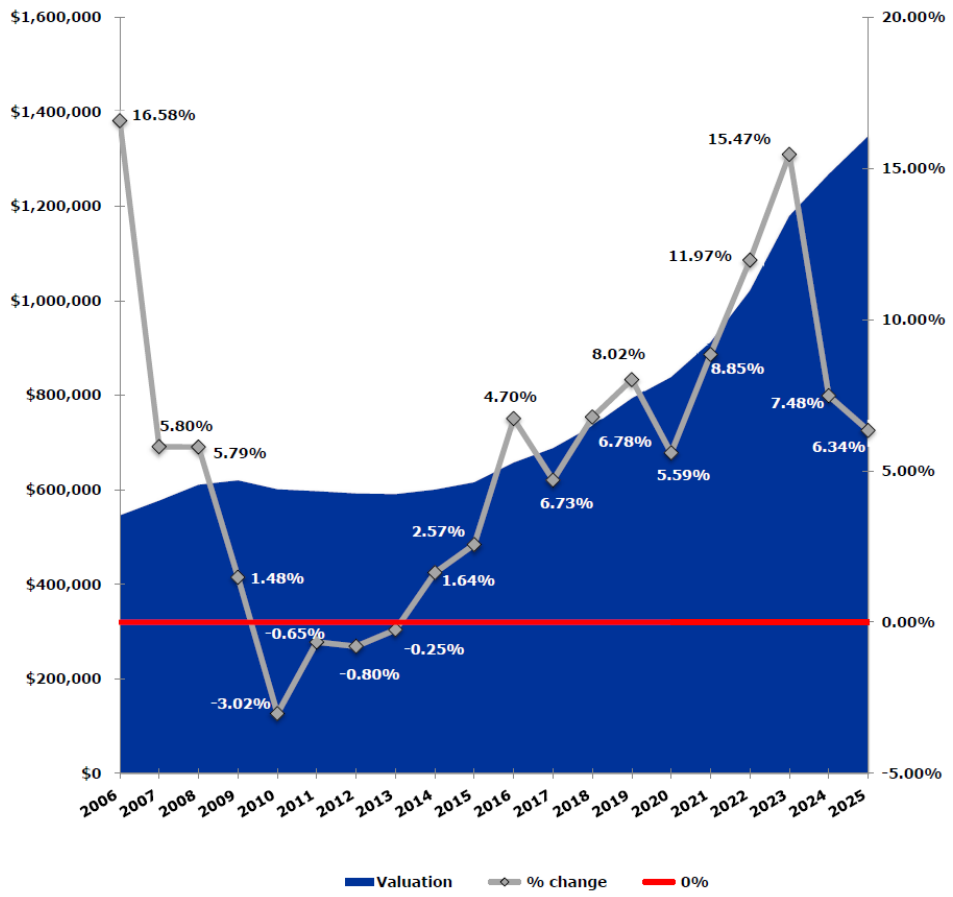
*Per Most Up To Date 2024 Audited Financial Statements

Financial Plan Data Tables & Key Assumptions

EQUALIZED VALUE TID IN (HISTORICAL)

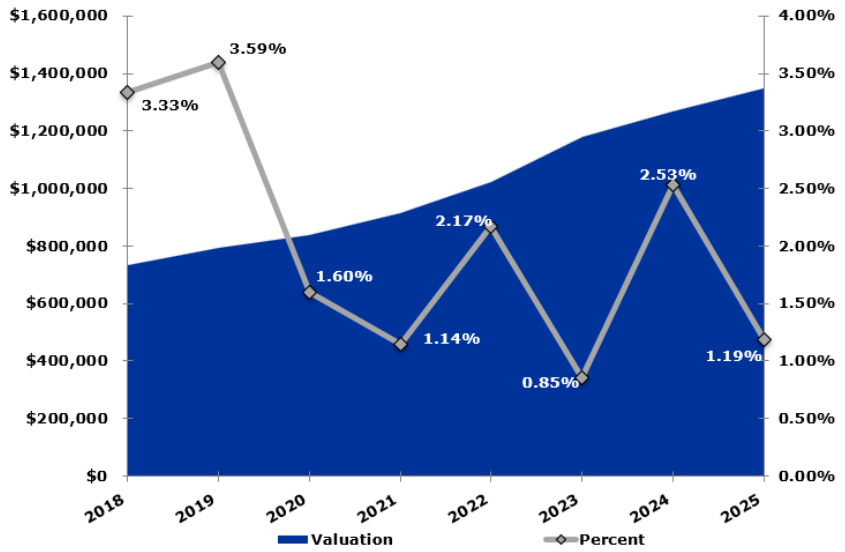
Year	Valuation	% change
2006	$545,578,300	16.58%
2007	$577,230,400	5.80%
2008	$610,664,500	5.79%
2009	$619,718,800	1.48%
2010	$600,982,700	-3.02%
2011	$597,049,500	-0.65%
2012	$592,285,700	-0.80%
2013	$590,807,400	-0.25%
2014	$600,480,400	1.64%
2015	$615,899,600	2.57%
2016	$657,349,900	6.73%
2017	$688,229,600	4.70%
2018	$734,901,000	6.78%
2019	$793,824,100	8.02%
2020	$838,224,300	5.59%
2021	$912,391,800	8.85%
2022	$1,021,582,400	11.97%
2023	$1,179,583,900	15.47%
2024	$1,267,869,500	7.48%
2025	$1,348,232,100	6.34%

Twenty Year Average Annual Growth Rate.....	4.63%



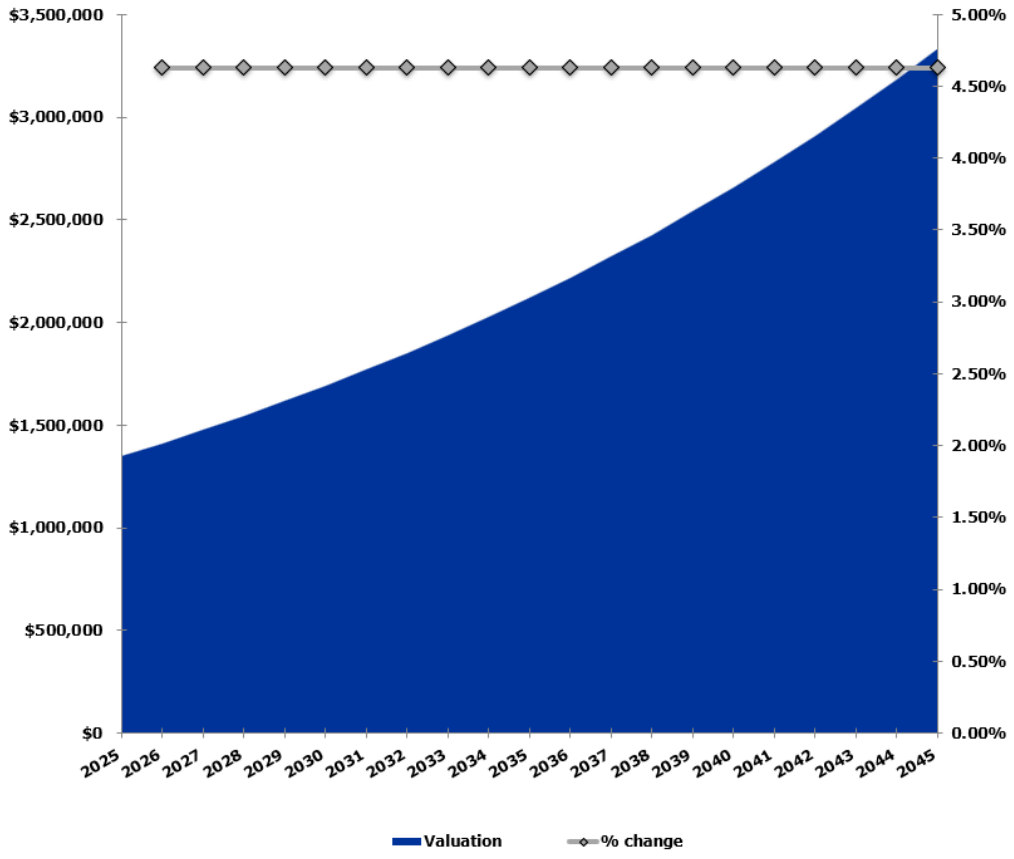
EQUALIZED VALUE TID IN AND NET NEW CONSTRUCTION (HISTORICAL)

Year	Valuation	Net New Construction	Percent
2018	$734,901,000	$24,494,900	3.33%
2019	$793,824,100	$28,519,500	3.59%
2020	$838,224,300	$13,383,600	1.60%
2021	$912,391,800	$10,439,100	1.14%
2022	$1,021,582,400	$22,127,400	2.17%
2023	$1,179,583,900	$10,021,700	0.85%
2024	$1,267,869,500	$32,112,200	2.53%
2025	$1,348,232,100	$16,024,800	1.19%
Eight Year Average Net New Construction.....		$19,640,400	2.05%



EQUALIZED VALUE TID IN (PROJECTED FUTURE USING HISTORICAL AVERAGE)

Year	Valuation	% change
2025	$1,348,232,100	
2026	$1,410,620,015	4.63%
2027	$1,475,894,861	4.63%
2028	$1,544,190,226	4.63%
2029	$1,615,645,882	4.63%
2030	$1,690,408,067	4.63%
2031	$1,768,629,789	4.63%
2032	$1,850,471,131	4.63%
2033	$1,936,099,590	4.63%
2034	$2,025,690,408	4.63%
2035	$2,119,426,940	4.63%
2036	$2,217,501,025	4.63%
2037	$2,320,113,376	4.63%
2038	$2,427,473,998	4.63%
2039	$2,539,802,611	4.63%
2040	$2,657,329,104	4.63%
2041	$2,780,294,002	4.63%
2042	$2,908,948,962	4.63%
2043	$3,043,557,285	4.63%
2044	$3,184,394,456	4.63%
2045	$3,331,748,707	4.63%



OPERATING BUDGET PROJECTIONS

2026 Financial Management Plan

Village of Mount Horeb
Operating Budget Projections
General Fund Summary

	Historical Data					Budget Year				
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Projection	2028 Projection	2029 Projection
Revenues										
Taxes	$ 2,821,028	$ 2,883,406	$ 2,930,703	$ 3,032,662	$ 3,053,059	$ 3,168,314	$ 3,088,265	$ 3,119,148	$ 3,150,339	$ 3,181,843
Intergovernmental	$ 857,153	769,265	717,870	879,575	1,166,756	$ 1,167,566	$ 1,100,131	$ 1,111,132	$ 1,122,244	$ 1,133,466
Licenses and permits	$ 115,179	124,778	140,875	104,599	104,358	$ 148,151	$ 119,175	$ 120,367	$ 121,570	$ 122,786
Fines, forfeits and penalties	$ 36,423	42,936	35,312	30,698	26,434	$ 50,000	$ 30,500	$ 30,805	$ 31,113	$ 31,424
Public charges for services	$ 488,539	703,811	757,076	751,887	817,074	$ 835,181	$ 838,972	$ 847,362	$ 855,835	$ 864,394
Investment Income	$ 57,580	14,026	32,695	154,183	33,289	$ 60,000	$ 70,000	$ 70,700	$ 71,407	$ 72,121
Miscellaneous	$ 143,833	276,675	194,491	178,362	202,801	$ 407,071	$ 205,723	$ 207,780	$ 209,858	$ 211,957
Total revenues	**$4,519,735**	**$4,814,897**	**$4,809,022**	**$5,131,966**	**$5,403,771**	**$ 5,836,283**	**$ 5,452,766**	**$ 5,507,294**	**$ 5,562,367**	**$ 5,617,990**
% Change	2.57%	6.53%	-0.12%	6.72%	5.30%	8.00%	-6.57%	1.00%	1.00%	1.00%
Expenditures										
General government	$ 791,820	$ 802,408	$ 827,897	$ 922,349	$ 888,856	$ 1,010,870	$ 1,015,981	$ 1,026,141	$ 1,036,402	$ 1,046,766
Public safety	$ 2,326,810	$ 2,513,582	$ 2,681,915	$ 2,811,679	$ 3,259,920	$ 3,316,461	$ 3,477,810	$ 3,512,588	$ 3,547,714	$ 3,583,191
Public works	$ 1,244,679	$ 1,220,583	$ 1,240,753	$ 1,341,237	$ 1,535,938	$ 1,489,891	$ 1,511,047	$ 1,526,157	$ 1,541,419	$ 1,556,833
Culture, recreation and education	$ 410,159	$ 512,610	$ 544,835	$ 579,644	$ 560,259	$ 605,114	$ 620,430	$ 626,634	$ 632,901	$ 639,230
Conservation and development	$ 89,239	$ 132,482	$ 127,590	$ 176,388	$ 180,793	$ 403,259	$ 124,572	$ 125,818	$ 127,076	$ 128,347
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt service										
Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest and fiscal charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total expenditures	**$4,862,707**	**$5,181,665**	**$5,422,990**	**$5,831,297**	**$6,425,766**	**$6,825,595**	**$ 6,749,840**	**$ 6,817,338**	**$ 6,885,512**	**$ 6,954,367**
% Change	2.05%	6.56%	4.66%	7.53%	10.19%	6.22%	-1.11%	1.00%	1.00%	1.00%
Other financing sources (uses)										
Operating transfers in (out)	$ 425,325	$ 415,255	$ 393,892	$ 437,808	$ 478,812	$ 461,080	$ 503,733	$ 508,770	$ 513,858	$ 518,997
Property Sales	$ -	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net other financing sources (uses)	**$425,325**	**$415,315**	**$393,892**	**$437,808**	**$478,812**	**$461,080**	**$503,733**	**$508,770**	**$513,858**	**$518,997**
Surplus (Deficit)	**$82,353**	**$48,547**	**-$220,076**	**-$261,523**	**-$543,183**	**-$528,232**	**-$793,341**	**-$801,274**	**-$809,287**	**-$817,380**
Fund balances - beginning of year	$2,423,993	$2,506,346	$2,554,893	$2,334,817	$2,073,294	$1,530,111	$1,001,879	$208,538	-$592,736	-$1,402,024
Fund balances - end of year	$2,506,346	$2,554,893	$2,334,817	$2,073,294	$1,530,111	$1,001,879	$208,538	-$592,736	-$1,402,024	-$2,219,404
Fund Balance as % of Expenditures	51.54%	49.31%	43.05%	35.55%	23.81%	14.68%	3.09%	-8.69%	-20.36%	-31.91%

2026 Financial Management Plan

Village of Mount Horeb
Operating Budget Projections
General Fund Summary

	Historical Data					Budget Year				
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Projection	2028 Projection	2029 Projection
Revenues										
Taxes	$ 2,821,028	$ 2,883,406	$ 2,930,703	$ 3,032,662	$ 3,053,059	$ 3,168,314	$ 3,088,265	$ 3,119,148	$ 3,150,339	$ 3,181,843
Referendum				$ -		$ -	$ -	$ 1,325,000	$ 1,325,000	$ 1,325,000
Intergovernmental	$ 857,153	769,265	717,870	879,575	1,166,756	$ 1,167,566	$ 1,100,131	$ 1,111,132	$ 1,122,244	$ 1,133,466
Licenses and permits	$ 115,179	124,778	140,875	104,599	104,358	$ 148,151	$ 119,175	$ 120,367	$ 121,570	$ 122,786
Fines, forfeits and penalties	$ 36,423	42,936	35,312	30,698	26,434	$ 50,000	$ 30,500	$ 30,805	$ 31,113	$ 31,424
Public charges for services	$ 488,539	703,811	757,076	751,887	817,074	$ 835,181	$ 838,972	$ 847,362	$ 855,835	$ 864,394
Investment Income	$ 57,580	14,026	32,695	154,183	33,289	$ 60,000	$ 70,000	$ 70,700	$ 71,407	$ 72,121
Miscellaneous	$ 143,833	276,675	194,491	178,362	202,801	$ 407,071	$ 205,723	$ 207,780	$ 209,858	$ 211,957
Total revenues	**$4,519,735**	**$4,814,897**	**$4,809,022**	**$5,131,966**	**$5,403,771**	**$ 5,836,283**	**$ 5,452,766**	**$ 6,832,294**	**$ 6,887,367**	**$ 6,942,990**
% Change	2.57%	6.53%	-0.12%	6.72%	5.30%	8.00%	-6.57%	25.30%	0.81%	0.81%
Expenditures										
General government	$ 791,820	$ 802,408	$ 827,897	$ 922,349	$ 888,856	$ 1,010,870	$ 1,015,981	$ 1,026,141	$ 1,036,402	$ 1,046,766
Public safety	$ 2,326,810	$ 2,513,582	$ 2,681,915	$ 2,811,679	$ 3,259,920	$ 3,316,461	$ 3,477,810	$ 3,512,588	$ 3,547,714	$ 3,583,191
Public works	$ 1,244,679	$ 1,220,583	$ 1,240,753	$ 1,341,237	$ 1,535,938	$ 1,489,891	$ 1,511,047	$ 1,526,157	$ 1,541,419	$ 1,556,833
Culture, recreation and education	$ 410,159	$ 512,610	$ 544,835	$ 579,644	$ 560,259	$ 605,114	$ 620,430	$ 626,634	$ 632,901	$ 639,230
Conservation and development	$ 89,239	$ 132,482	$ 127,590	$ 176,388	$ 180,793	$ 403,259	$ 124,572	$ 125,818	$ 127,076	$ 128,347
Capital outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt service										
Principal	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest and fiscal charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total expenditures	**$4,862,707**	**$5,181,665**	**$5,422,990**	**$5,831,297**	**$6,425,766**	**$6,825,595**	**$ 6,749,840**	**$ 6,817,338**	**$ 6,885,512**	**$ 6,954,367**
% Change	2.05%	6.56%	4.66%	7.53%	10.19%	6.22%	-1.11%	1.00%	1.00%	1.00%
Other financing sources (uses)										
Operating transfers in (out)	$ 425,325	$ 415,255	$ 393,892	$ 437,808	$ 478,812	$ 461,080	$ 503,733	$ 508,770	$ 513,858	$ 518,997
Property Sales	$ -	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net other financing sources (uses)	**$425,325**	**$415,315**	**$393,892**	**$437,808**	**$478,812**	**$461,080**	**$503,733**	**$508,770**	**$513,858**	**$518,997**
Surplus (Deficit)	**$82,353**	**$48,547**	**-$220,076**	**-$261,523**	**-$543,183**	**-$528,232**	**-$793,341**	**$523,726**	**$515,713**	**$507,620**
Fund balances - beginning of year	$2,423,993	$2,506,346	$2,554,893	$2,334,817	$2,073,294	$1,530,111	$1,001,879	$208,538	$732,264	$1,247,976
Fund balances - end of year	$2,506,346	$2,554,893	$2,334,817	$2,073,294	$1,530,111	$1,001,879	$208,538	$732,264	$1,247,976	$1,755,596
Fund Balance as % of Expenditures	51.54%	49.31%	43.05%	35.55%	23.81%	14.68%	3.09%	10.74%	18.12%	25.24%

LONG-TERM CAPITAL FINANCE PLAN

Long-range capital planning is a vital tool for any organization

- Allows room for forward thought and discussion
- Better prepares an organization for change
- Creates opportunities that may otherwise be overlooked

Governments faced with increasing expenditure/revenue limitations

- Creative solutions must be developed to meet these demands
- Long-range planning is key to an entity's success
- Funding sources/uses are matched over a multiple-year timeframe

Integrates capital improvement planning into annual budget process

- CIP is the initial step in the annual process
- Operational – Staffing, org. structure, systems (70-80% of budget)
- Capital – Infrastructure, maintenance, and equipment

The Village of Mount Horeb provides Baird with an updated Long-Term Capital Improvement Plan annually to strategically update the Village's long-term hypothetical borrowing plan. It also allows for forward planning in the event a large one-time expenditure is expected soon.

The screenshot below displays the beginning of the Capital Improvement Plan included in the 2026 approved budget.

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		5,000
Records Management Software			-			-			-			-			-			-
Bike Patrol			-			-			-			-			-			-
K-9 Program	-		-	-		-	5,000		5,000			-			-			-
Drone	-		-	-		-			-			-			-			-
Taser Upgrade	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986	11,986		11,986
Dictation Equipment			-			-			-			-			-			-
Body camera / Squad camera system			-	12,500		12,500			-			-			-			-
Police Building improvements			-			-			-			-			-			-
Police Total	**98,986**	**8,000**	**90,986**	**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	-		-	-		-	-		-	-		-	-		-	-		-

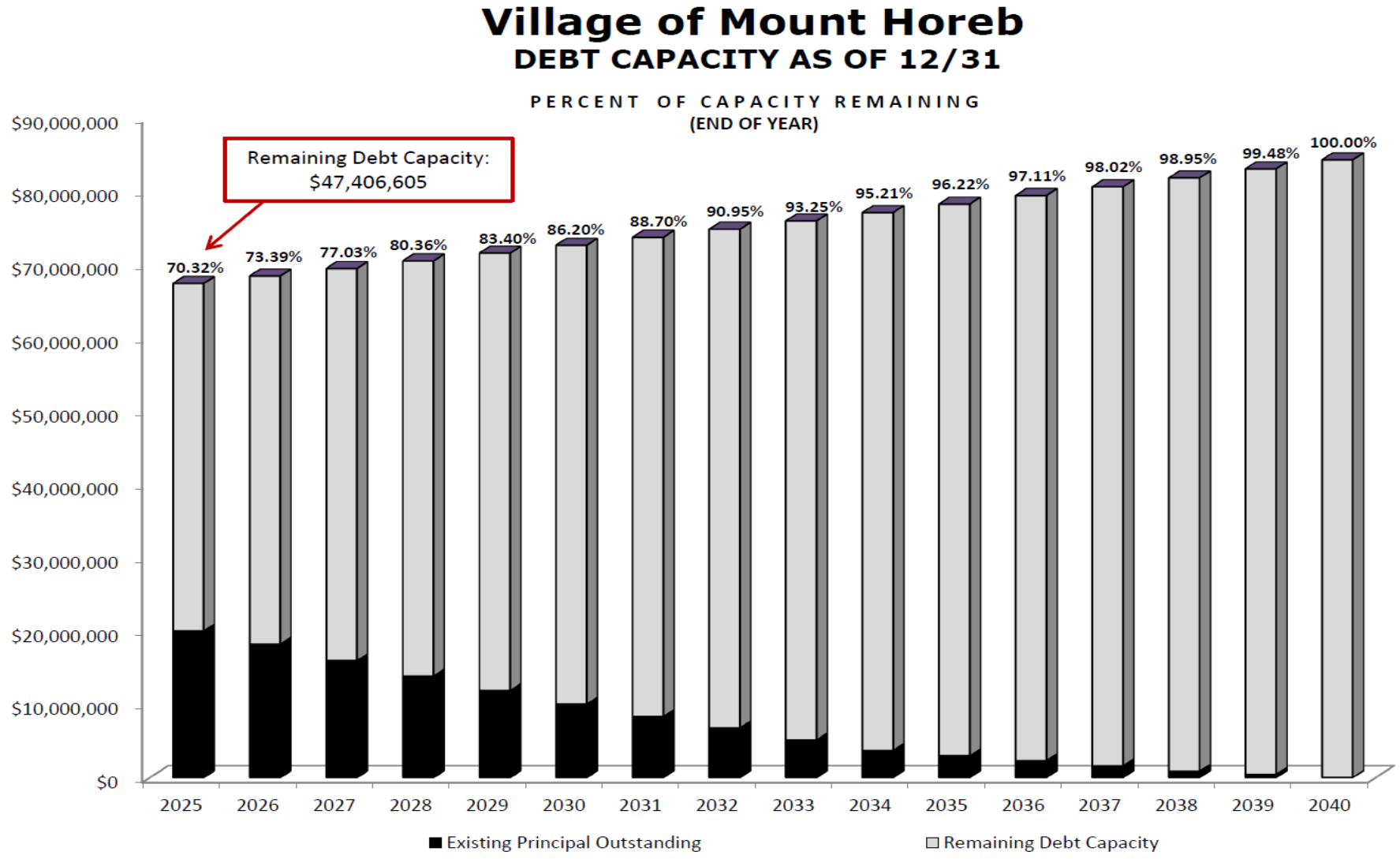
GENERAL OBLIGATION CAPITAL FINANCE PLAN (UPDATED ANNUALLY IN COLLABORATION WITH VILLAGE OFFICIALS)

Village of Mount Horeb
CAPITAL IMPROVEMENT FINANCING PLAN

LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE *(Levy & Amendment Supported)* *(A)*	2025-26 CIP $5,285,000 G.O. PROMISSORY NOTES - FINAL *Dated May 8, 2025* *(First interest 4/1/2026)* PRINCIPAL *(4/1)*	INTEREST *(4/1 & 10/1)* *TIC= 4.35%*	LESS: *BID PREMIUM*	TOTAL	LAND PURCHASE [B] $1,500,000 G.O. PROMISSORY NOTES *Dated July 1, 2026* *(First interest 4/1/2027)* TOTAL *AVG= 4.75%*	HYPOTHETICAL FUTURE BORROWINGS *(B) (C)*	COMBINED DEBT SERVICE *(Levy & Amendment Supported)*	COMBINED MILL RATE *(D)*	YEAR DUE
2024	2025	$1,604,875							$1,604,875	$1.38	2025
2025	2026	$1,568,314	$225,000	$346,405	($48,199)	$523,207			$2,091,520	$1.77	2026
2026	2027	$1,573,960	$500,000	$228,200		$728,200	$89,063		$2,391,223	$2.00	2027
2027	2028	$1,404,620	$450,000	$204,450		$654,450	$149,350	$178,125	$2,386,545	$1.97	2028
2028	2029	$1,416,418	$225,000	$187,575		$412,575	$150,431	$410,969	$2,390,393	$1.94	2029
2029	2030	$1,215,058	$250,000	$175,700		$425,700	$156,156	$590,675	$2,387,589	$1.91	2030
2030	2031	$916,938	$325,000	$161,325		$486,325	$166,288	$819,506	$2,389,056	$1.88	2031
2031	2032	$745,238	$300,000	$145,700		$445,700	$141,538	$821,481	$2,153,956	$1.67	2032
2032	2033	$758,913	$315,000	$130,325		$445,325	$142,144	$621,900	$1,968,281	$1.51	2033
2033	2034	$473,394	$335,000	$114,075		$449,075	$142,513	$855,300	$1,920,281	$1.45	2034
2034	2035	$424,725	$350,000	$96,950		$446,950	$142,644	$861,575	$1,875,894	$1.39	2035
2035	2036	$327,100	$370,000	$78,950		$448,950	$142,538	$856,188	$1,774,775	$1.30	2036
2036	2037	$334,900	$385,000	$61,519		$446,519	$142,194	$854,256	$1,777,869	$1.28	2037
2037	2038	$346,800	$400,000	$44,838		$444,838	$141,613	$445,519	$1,378,769	$0.98	2038
2038	2039		$420,000	$27,413		$447,413	$140,794	$445,331	$1,033,538	$0.72	2039
2039	2040		$435,000	$9,244		$444,244	$139,738		$583,981	$0.40	2040
2040	2041						$143,325		$143,325	$0.10	2041
		$13,111,250	$5,285,000	$2,012,668	($48,199)	$7,249,469	$2,130,325		$30,251,869		

(A) Net of 12/19/2024 State Trust Fund Loan per the Village.
(B) This information is provided for information purposes only. It does not recommend any future issuances and is not intended to be, and should not be regarded as, advice.
(C) Assumes future $3,000,000 CIP borrowings in 2027 and 2029 amortized over 10 years at an interest rate of 4.75%.
(D) Mill rate based on the 2024 Equalized Valuation (TID-OUT) of $1,160,929,900 with annual growth of 1.50%.

GENERAL OBLIGATION BONDING CAPACITY



Note: Future capacity based on the 2025 Equalized Valuation (TID-IN) of $1,348,232,100 with annual growth of 1.50% thereafter.

Projected Property Tax Impacts (After Future Hypothetical General Obligation Borrowing)

2026 Financial Management Plan
Village of Mount Horeb
Property Tax Impacts

	Historical Data				Budget and Projection Years				
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Projection	2028 Projection	2029 Projection
Tax Levy									
General Fund	$ 2,843,093	$ 2,890,576	$ 2,992,302	$ 3,022,228	$ 3,121,844	$ 3,050,896	$ 3,081,405	$ 3,112,219	$ 3,143,341
Capital Projects	$ 270,000	$ 270,001	$ 250,000	$ 249,999	$ 214,000	$ 300,000	$ 303,000	$ 306,030	$ 309,090
Other Governmental	$ 609,495	$ 603,444	$ 678,161	$ 686,212	$ 662,625	$ 659,595	$ 666,191	$ 672,853	$ 679,581
Debt Service	$ 1,654,430	$ 1,652,159	$ 1,601,120	$ 1,700,000	$ 1,757,391	$ 3,011,998	$ 3,021,923	$ 2,778,833	$ 2,548,756
Total Village Tax Levy	**$ 5,377,018**	**$ 5,416,180**	**$ 5,521,583**	**$ 5,658,439**	**$ 5,755,860**	**$ 7,022,489**	**$ 7,072,519**	**$ 6,869,935**	**$ 6,680,769**
% Change	-1.84%	0.73%	1.95%	2.48%	1.72%	22.01%	0.71%	-2.86%	-2.75%
Equalized Value (TID Out)	$ 763,522,800	$ 828,453,300	$ 929,808,500	$1,085,832,200	$1,160,929,900	$1,226,401,700	$1,283,184,099	$1,342,595,522	$1,404,757,695
% Change	4.83%	8.50%	12.23%	16.78%	6.92%	5.64%	4.63%	4.63%	4.63%
Equalized Value (TID In)	$ 838,224,300	$ 912,391,800	$1,021,582,400	$1,179,583,900	$1,267,869,500	$1,348,232,100	$1,410,655,246	$1,475,968,584	$1,544,305,930
% Change	5.59%	8.85%	11.97%	15.47%	7.48%	6.34%	4.63%	4.63%	4.63%
TID									
TID Current Value	$ 106,587,900	$ 115,824,900	$ 119,712,200	$ 121,690,000	$ 132,935,100	$ 147,825,900	$ 154,670,239	$ 161,831,471	$ 169,324,268
% Change	9.50%	8.67%	3.36%	1.65%	9.24%	11.20%	4.63%	4.63%	4.63%
TID Value Increment	74,701,500	83,938,500	91,773,900	93,751,700	106,939,600	121,830,400	127,471,148	133,373,062	139,548,234
% Change	14.12%	12.37%	9.33%	2.16%	14.07%	13.92%	4.63%	4.63%	4.63%
12% Equalized Value Test	8.91%	9.20%	8.98%	7.95%	8.43%	9.04%	9.04%	9.04%	9.04%
Village TID Increment Levy	$ 526,076	$ 548,765	$ 544,991	$ 488,555	$ 530,204	$ 697,612	$ 702,582	$ 682,457	$ 663,666
% Change	6.86%	4.31%	-0.69%	-10.36%	8.52%	31.57%	0.71%	-2.86%	-2.75%
TID Increment Levy - All Taxing Entities	$ 1,460,403	$ 1,559,656	$ 1,562,418	$ 1,569,494	$ 1,756,956	$ 2,106,521	$ 2,127,586	$ 2,148,862	$ 2,170,351
% Change	8.83%	6.80%	0.18%	0.45%	11.94%	19.90%	1.00%	1.00%	1.00%
Village Tax Levy + Village TID Increment Levy	**$ 5,903,094**	**$ 5,964,945**	**$ 6,066,574**	**$ 6,146,994**	**$ 6,286,064**	**$ 7,720,101**	**$ 7,775,101**	**$ 7,552,392**	**$ 7,344,435**
% Change	-1.13%	1.05%	1.70%	1.33%	2.26%	22.81%	0.71%	-2.86%	-2.75%
Equalized Mill Rate									
General Fund	$ 3.39	$ 3.17	$ 2.93	$ 2.56	$ 2.46	$ 2.26	$ 2.18	$ 2.11	$ 2.04
Capital Projects	$ 0.32	$ 0.30	$ 0.24	$ 0.21	$ 0.17	$ 0.22	$ 0.21	$ 0.21	$ 0.20
Other Governmental	$ 0.73	$ 0.66	$ 0.66	$ 0.58	$ 0.52	$ 0.49	$ 0.47	$ 0.46	$ 0.44
Debt Service	$ 1.97	$ 1.81	$ 1.57	$ 1.44	$ 1.39	$ 2.23	$ 2.14	$ 1.88	$ 1.65
TIF Districts	$ 0.63	$ 0.60	$ 0.53	$ 0.41	$ 0.42	$ 0.52	$ 0.50	$ 0.46	$ 0.43
Total Equalized Mill Rate	**$ 7.04**	**$ 6.54**	**$ 5.94**	**$ 5.21**	**$ 4.96**	**$ 5.73**	**$ 5.51**	**$ 5.12**	**$ 4.76**
% Change	-6.36%	-7.17%	-9.17%	-12.25%	-4.86%	15.49%	-3.74%	-7.16%	-7.06%

1) 27-29 General Fund Levy, Capital Projects Levy and Other Governmental Levy projected growth of 1.00% annually
2) 26-29 Debt Service Fund Tax Levy projected increase based on 2025 Debt Service Future Schedule-includes amendment debt service
3) 27-29 Equalized value TID In and TID Out projected increase 4.63% annually.
4) 27-29 TID Current Value projected increase 1.00% annually
5) 27-29 TID Increment Levy-All Taxing Entities projected increase 1.00% annually

2026 Financial Management Plan
Village of Mount Horeb
Property Tax Impacts

	Historical Data				Budget and Projection Years				
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2027 Projection	2028 Projection	2029 Projection
Tax Levy									
General Fund	$ 2,843,093	$ 2,890,576	$ 2,992,302	$ 3,022,228	$ 3,121,844	$ 3,050,896	$ 3,081,405	$ 3,112,219	$ 3,143,341
Capital Projects	$ 270,000	$ 270,001	$ 250,000	$ 249,999	$ 214,000	$ 300,000	$ 303,000	$ 306,030	$ 309,090
Other Governmental	$ 609,495	$ 603,444	$ 678,161	$ 686,212	$ 662,625	$ 659,595	$ 666,191	$ 672,853	$ 679,581
Debt Service	$ 1,654,430	$ 1,652,159	$ 1,601,120	$ 1,700,000	$ 1,757,391	$ 3,011,998	$ 3,021,923	$ 2,778,833	$ 2,548,756
Total Village Tax Levy	**$ 5,377,018**	**$ 5,416,180**	**$ 5,521,583**	**$ 5,658,439**	**$ 5,755,860**	**$ 7,022,489**	**$ 7,072,519**	**$ 6,869,935**	**$ 6,680,769**
% Change	-1.84%	0.73%	1.95%	2.48%	1.72%	22.01%	0.71%	-2.86%	-2.75%
Assessed Value									
Assessment Ratio	0.895548912	0.834322667	0.761198372	1.002566074	0.94119939	0.891239721	0.860319333	0.830471687	0.801659566
Assessed Value	$ 750,670,860	$ 761,229,160	$ 777,626,860	$1,182,610,800	$1,193,318,000	$1,201,598,000	$1,213,613,980	$1,225,750,120	$1,238,007,621
% Change	1.70%	1.41%	2.15%	52.08%	0.91%	0.69%	1.00%	1.00%	1.00%
Assessed Mill Rate TID IN									
General Fund	$ 3.79	$ 3.80	$ 3.85	$ 2.56	$ 2.62	$ 2.54	$ 2.54	$ 2.54	$ 2.54
Capital Projects	$ 0.36	$ 0.35	$ 0.32	$ 0.21	$ 0.18	$ 0.25	$ 0.25	$ 0.25	$ 0.25
Other Governmental	$ 0.81	$ 0.79	$ 0.87	$ 0.58	$ 0.56	$ 0.55	$ 0.55	$ 0.55	$ 0.55
Debt Service	$ 2.20	$ 2.17	$ 2.06	$ 1.44	$ 1.47	$ 2.51	$ 2.49	$ 2.27	$ 2.06
TIF Districts	$ 0.70	$ 0.72	$ 0.70	$ 0.41	$ 0.44	$ 0.58	$ 0.58	$ 0.56	$ 0.54
Total Assessed Mill Rate	**$ 7.86**	**$ 7.84**	**$ 7.80**	**$ 5.20**	**$ 5.27**	**$ 6.42**	**$ 6.41**	**$ 6.16**	**$ 5.93**
% Change	-2.78%	-0.35%	-0.44%	-33.37%	1.34%	21.97%	-0.28%	-3.83%	-3.72%
Assessed Mill Rate TID OUT									
General Fund	$ 3.79	$ 3.80	$ 3.85	$ 2.56	$ 2.62	$ 2.54	$ 2.54	$ 2.54	$ 2.54
Capital Projects	$ 0.36	$ 0.35	$ 0.32	$ 0.21	$ 0.18	$ 0.25	$ 0.25	$ 0.25	$ 0.25
Other Governmental	$ 0.81	$ 0.79	$ 0.87	$ 0.58	$ 0.56	$ 0.55	$ 0.55	$ 0.55	$ 0.55
Debt Service	$ 2.20	$ 2.17	$ 2.06	$ 1.44	$ 1.47	$ 2.51	$ 2.49	$ 2.27	$ 2.06
Total Assessed Mill Rate	**$ 7.16**	**$ 7.12**	**$ 7.10**	**$ 4.78**	**$ 4.82**	**$ 5.84**	**$ 5.83**	**$ 5.60**	**$ 5.40**
% Change	-3.49%	-0.67%	-0.20%	-32.62%	0.81%	21.17%	-0.28%	-3.83%	-3.72%

1) 27-29 General Fund Levy, Capital Projects Levy and Other Governmental Levy projected growth of 1.00% annually
2) 26-29 Debt Service Fund Tax Levy projected increase based on 2025 Debt Service Future Schedule-includes amendment debt service
3) 27-29 Assessed Value Projected increase at 1.00% annually.

2026 Financial Management Plan
Village of Mount Horeb
Property Tax Impacts

	Historical Data				Budget and Projection Years				
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Tax Levy									
General Fund	$ 2,843,093	$ 2,890,576	$ 2,992,302	$ 3,022,228	$ 3,121,844	$ 3,050,896	$ 3,081,405	$ 3,112,219	$ 3,143,341
Referendum							$ 1,350,000	$ 1,350,000	$ 1,350,000
Capital Projects	$ 270,000	$ 270,001	$ 250,000	$ 249,999	$ 214,000	$ 300,000	$ 303,000	$ 306,030	$ 309,090
Other Governmental	$ 609,495	$ 603,444	$ 678,161	$ 686,212	$ 662,625	$ 659,595	$ 666,191	$ 672,853	$ 679,581
Debt Service	$ 1,654,430	$ 1,652,159	$ 1,601,120	$ 1,700,000	$ 1,757,391	$ 3,011,998	$ 3,021,923	$ 2,778,833	$ 2,548,756
Total Village Tax Levy	**$ 5,377,018**	**$ 5,416,180**	**$ 5,521,583**	**$ 5,658,439**	**$ 5,755,860**	**$ 7,022,489**	**$ 8,422,519**	**$ 8,219,935**	**$ 8,030,769**
% Change	-1.84%	0.73%	1.95%	2.48%	1.72%	22.01%	19.94%	-2.41%	-2.30%
Equalized Mill Rate									
General Fund	$ 3.39	$ 3.17	$ 2.93	$ 2.56	$ 2.46	$ 2.26	$ 2.18	$ 2.11	$ 2.04
Referendum							$ 0.96	$ 0.91	$ 0.87
Capital Projects	$ 0.32	$ 0.30	$ 0.24	$ 0.21	$ 0.17	$ 0.22	$ 0.21	$ 0.21	$ 0.20
Other Governmental	$ 0.73	$ 0.66	$ 0.66	$ 0.58	$ 0.52	$ 0.49	$ 0.47	$ 0.46	$ 0.44
Debt Service	$ 1.97	$ 1.81	$ 1.57	$ 1.44	$ 1.39	$ 2.23	$ 2.14	$ 1.88	$ 1.65
TIF Districts	$ 0.63	$ 0.60	$ 0.53	$ 0.41	$ 0.42	$ 0.52	$ 0.59	$ 0.55	$ 0.52
Total Equalized Mill Rate	**$ 7.04**	**$ 6.54**	**$ 5.94**	**$ 5.21**	**$ 4.96**	**$ 5.73**	**$ 6.56**	**$ 6.12**	**$ 5.72**
% Change	-6.36%	-7.17%	-9.17%	-12.25%	-4.86%	15.49%	14.63%	-6.72%	-6.62%
Assessed Value									
Assessment Ratio	0.895548912	0.834322667	0.761198372	1.002566074	0.94119939	0.891239721	0.860319333	0.830471687	0.801659566
Assessed Value	$ 750,670,860	$ 761,229,160	$ 777,626,860	$1,182,610,800	$1,193,318,000	$1,201,598,000	$1,213,613,980	$1,225,750,120	$1,238,007,621
% Change	1.70%	1.41%	2.15%	52.08%	0.91%	0.69%	1.00%	1.00%	1.00%
Assessed Mill Rate TID IN									
General Fund	$ 3.79	$ 3.80	$ 3.85	$ 2.56	$ 2.62	$ 2.54	$ 2.54	$ 2.54	$ 2.54
Referendum							$ 1.11	$ 1.10	$ 1.09
Capital Projects	$ 0.36	$ 0.35	$ 0.32	$ 0.21	$ 0.18	$ 0.25	$ 0.25	$ 0.25	$ 0.25
Other Governmental	$ 0.81	$ 0.79	$ 0.87	$ 0.58	$ 0.56	$ 0.55	$ 0.55	$ 0.55	$ 0.55
Debt Service	$ 2.20	$ 2.17	$ 2.06	$ 1.44	$ 1.47	$ 2.51	$ 2.49	$ 2.27	$ 2.06
TIF Districts	$ 0.70	$ 0.72	$ 0.70	$ 0.41	$ 0.44	$ 0.58	$ 0.69	$ 0.67	$ 0.64
Total Assessed Mill Rate	**$ 7.86**	**$ 7.84**	**$ 7.80**	**$ 5.20**	**$ 5.27**	**$ 6.42**	**$ 7.63**	**$ 7.37**	**$ 7.13**
% Change	-2.78%	-0.35%	-0.44%	-33.37%	1.34%	21.97%	18.75%	-3.37%	-3.27%
Assessed Mill Rate TID OUT									
General Fund	$ 3.79	$ 3.80	$ 3.85	$ 2.56	$ 2.62	$ 2.54	$ 2.54	$ 2.54	$ 2.54
Referendum							$ 1.11	$ 1.10	$ 1.09
Capital Projects	$ 0.36	$ 0.35	$ 0.32	$ 0.21	$ 0.18	$ 0.25	$ 0.25	$ 0.25	$ 0.25
Other Governmental	$ 0.81	$ 0.79	$ 0.87	$ 0.58	$ 0.56	$ 0.55	$ 0.55	$ 0.55	$ 0.55
Debt Service	$ 2.20	$ 2.17	$ 2.06	$ 1.44	$ 1.47	$ 2.51	$ 2.49	$ 2.27	$ 2.06
Total Assessed Mill Rate	**$ 7.16**	**$ 7.12**	**$ 7.10**	**$ 4.78**	**$ 4.82**	**$ 5.84**	**$ 6.94**	**$ 6.71**	**$ 6.49**
% Change	-3.49%	-0.67%	-0.20%	-32.62%	0.81%	21.17%	18.75%	-3.37%	-3.27%

1) 27-29 General Fund Levy, Capital Projects Levy and Other Governmental Levy projected growth of 1.00% annually
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4) 27-29 TID Current Value projected increase 1.00% annually
5) 27-29 TID Increment Levy-All Taxing Entities projected increase 1.00% annually

Tax Increment Finance Districts & Economic Development Initiatives

EXECUTIVE SUMMARY

Tax Incremental Districts ("TIDs") are one of the most powerful economic development tools available to municipalities. Mount Horeb has leveraged Tax Incremental Districts (TIDs) 3, 5 and 6 as strategic instruments to advance tax base growth, remediate blighted areas, facilitate the orderly development of newly designated commercial and industrial parcels, and enhance employment opportunities within the community.

Existing TIDs

- TID #3: East Side Corridor
- TID #5: Downtown Redevelopment
- TID #6: Former Karakahl site redevelopment

TID #3 was created in 2004, TID # 5 was created in 2016, and TID #6 will be created officially January 1, 2026. Incremental value growth, that is, the increase in equalized property values, within TIDs #3 and #5 at August 2025 is over $121.8 million. This incremental value computes to over 9.04% of the Village's equalized value. Adding in the base value of properties in TID #6, the total value will be over $122.5 million, and computes to 9.09% of the Village's equalized value. Once incremental value exceeds 12% of equalized value the result is that the Village cannot create a new TID or amend boundaries of any existing TIDs until the capacity is under the 12% limit.

CHALLENGES

TID project plans are required to include an economic feasibility analysis. A component of the analysis projects annual TID revenues compared to annual TID expenditures. A challenge facing all TIDs is the "fixed" nature of the expenditures versus the "variable" nature of the revenues. For example, TID expenditures are often funded by the issuance of debt. That debt typically has fixed payments over a long-term period (up to 20 years for General Obligation debt). The revenue stream, comprised predominantly of tax revenue, varies annually based on changes to property value, equalized tax rates and legislation changes to name a few. As with any projection, further into the future the projection spans, the confidence placed on subsequent years' projections is reduced.

Additional challenges that can have had a significant impact on TID revenues include the following:

- State legislative changes
- Department of Revenue assessment practice changes

BRIEF EXPLANATION OF TID

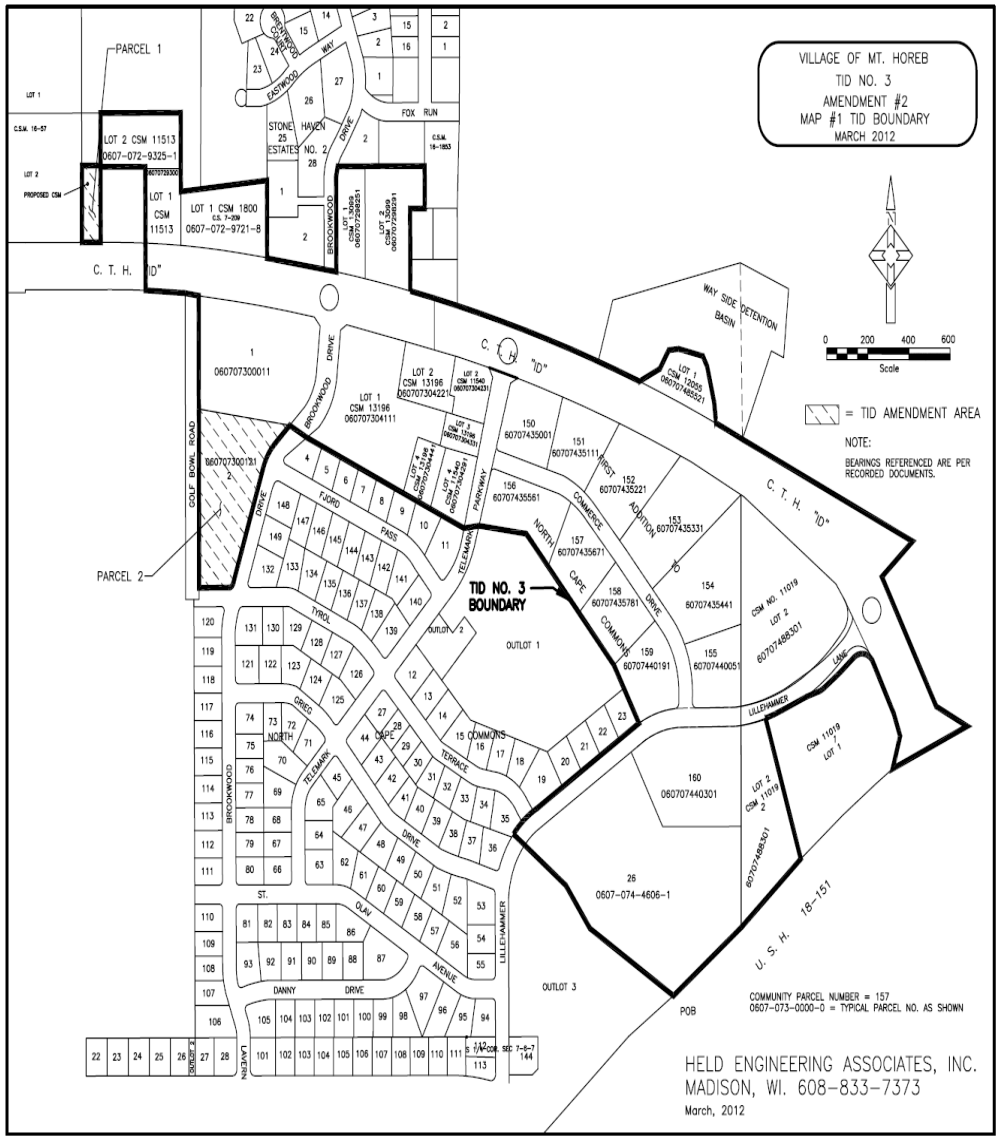
Tax Incremental Financing ("TIF") is an economic development tool available to Wisconsin communities. The community administers the Tax Incremental District ("TID"), however, all taxing entities overlapping the TID benefit from the improvements the TID fosters. Those benefits include the expansion of tax base, expansion/stabilization of employment and workforce base and orderly community development/redevelopment.

A TID is comprised of geographically contiguous parcels in need of development or redevelopment. The property value of a TID is frozen at the time of creation – this frozen value is referred to as the "base value". Overlapping taxing entities (Village, School District, County and Technical College District) continue to collect tax revenue on the base value over the life of the TID. Tax revenue on the incremental value (the "tax increment") accrues to the TID rather than the overlapping taxing jurisdictions. TID revenues are comprised primarily of taxes collected on the incremental value but also include land sale revenue, lease revenue, certain state aid payments and investment earnings on accumulated fund balance. These revenues fund projects are intended to foster economic development. Once sufficient TID revenue has been received to pay TID project costs, the TID closes, and the newly created tax increment becomes a component of the total valuation of all overlapping taxing jurisdictions.

2025 TIF Value Limitation Report
Wisconsin Department of Revenue

Municipality	TID Co-Muni Code	TID No.	Base Year	2025 TID Current Value	2025 TID Value Increment	2025 Total Muni Equalized Value	5% Test	7% Test	12% Test
Mount Horeb	13157	003	2004	$72,417,900	$70,036,300				
		005	2016	75,408,000	51,794,100				
Municipal Totals				**$147,825,900**	**$121,830,400**	**$1,348,232,100**			**9.04%**

TID #3 SUMMARY



TID # 3 was created on March 24, 2004, as an industrial district. It was then amended in 2006.

- Used to make road improvements for part of Springdale Street (formerly known as County Highway ID)
- Expansion of the roadway, new light poles, stonework, and over 400 new trees are expected to be paid for and supported by new commercial developments occurring along the roadway and through the development of North Cape Commons.
- In addition to the County Highway ID improvements, water and sanitary sewer improvements, including water tower and well improvements occurred in the East Corridor area.
- The Village anticipated making expenditures of approximately $8 million to undertake the projects listed in the plan. Plan Amendment occurred on September 27, 2006. Expenditures will occur within the 18-year allowable expenditure period ending March 24, 2022, with the last year to collect tax increments in 2027.

CASHFLOW PROFORMA – CURRENT STATUS

Annual Balance

Village of Mount Horeb
Tax Increment District No. 3 with Amendment
Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	0.50%
2025 Gross Tax Rate (per $1000 Equalized Value)	$17.29
Annual Adjustment to tax rate	0.00%
Investment rate	1.00%

Data above dashed line are actual

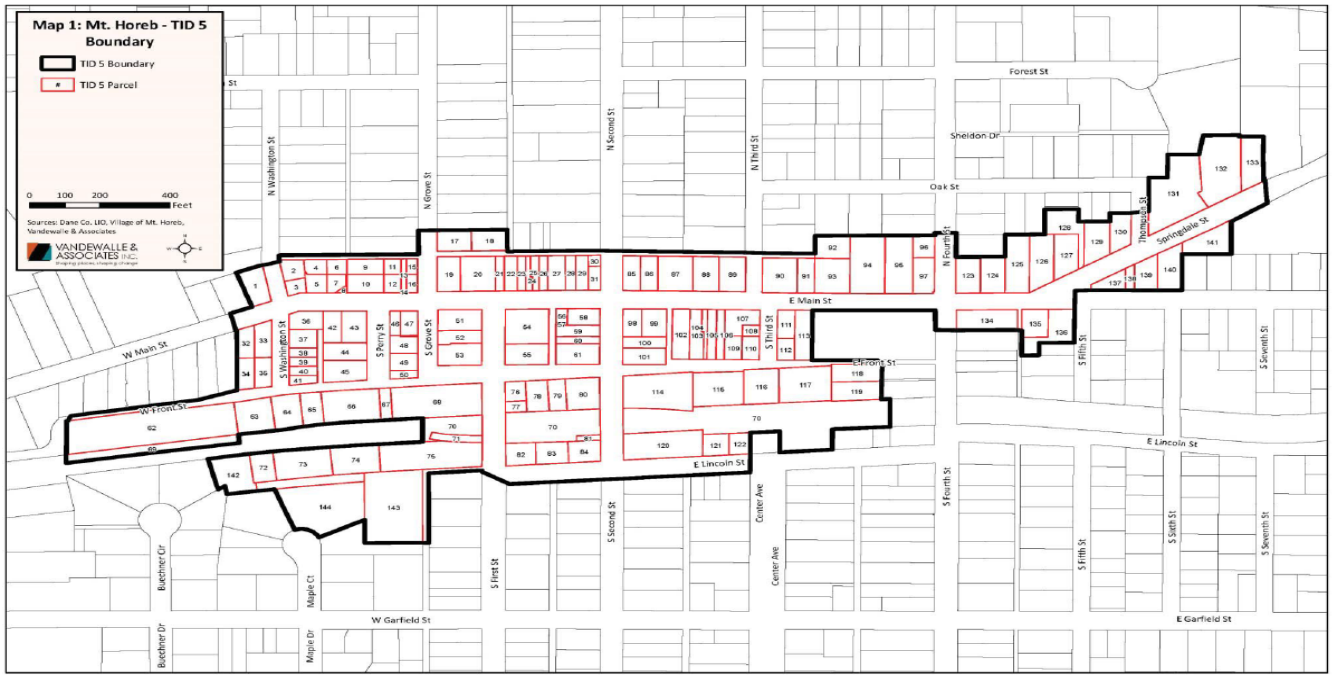
	Background Data					Revenues						Expenditures			TID Statu			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)	(l)	(m)	(n)	(o)	(p)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Transfer General Fund	Computer Aid	Personal Property Aid	Investment Proceeds	Total Revenues	Existing Debt Service	Administrative Fees	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $2,381,600 (1)																	
2024	$62,109,000			$70,036,300	$16.43	$801,826	$54,427	$3,463	$11,163	$3,775	$874,654	$894,375	$3,893	$898,268	($23,614)	($237,562)	Per 2024 Audit	2024
2025	$72,417,900	$362,090		$70,191,690	$17.29	$981,321		$3,463	$11,163	$0	$995,947	$919,200	$5,000	$924,200	$71,747	($165,815)		2025
2026	$72,573,290	$362,866		$70,347,856	$17.29	$1,210,959		$3,463	$11,163	$0	$1,225,586	$898,150	$5,000	$903,150	$322,436	$156,621		2026
2027	$72,729,456	$363,647		$70,504,803	$17.29	$1,213,646		$3,463	$11,163	$1,566	$1,229,839	$829,300	$5,000	$834,300	$395,539	$552,159	Expenditures Recovered	2027
		$1,088,603	$0			$3,405,927	$0	$10,388	$33,490	$1,566	$4,326,025	$2,646,650	$15,000	$2,661,650				

Type of TID: Industrial
2004 TID Inception (3/24/04)
2022 Final Year to Incur TIF Related Costs
2027 Maximum Legal Life of TID (23 Years)

(1) 2004 Base Value was recertified in 2024 from $2,588,300 to $2,381,600

TID #5 SUMMARY

Map 1: Proposed Boundary



TID # 5 was created on August 8, 2016, as a rehabilitation/conservation district.

- The purpose of TID #5 is to promote redevelopment within the TID #5 boundary by implementing a number of needed projects ranging from infrastructure improvements to promotion and development programs, as well as providing for potential cash grants to property owners, lessees, and land developers within the District, and encourage investment and revitalization in the Downtown Business District.
- 144 parcels totaling approximately 31.54 acres of land, primarily along Main, Front, and Lincoln Streets are within the boundaries of TID #5.
- The Village anticipates approximately $27 million in project costs to provide necessary improvements in public infrastructure to encourage economic development and increase property values. Expenditures will occur within the 22-year allowable expenditure period ending on August 18, 2038, with 2043 the last year to collect the increment.

CASHFLOW PROFORMA – CURRENT STATUS

Preliminary

Village of Mount Horeb
Tax Increment District No. 5
Cash Flow Proforma Analysis

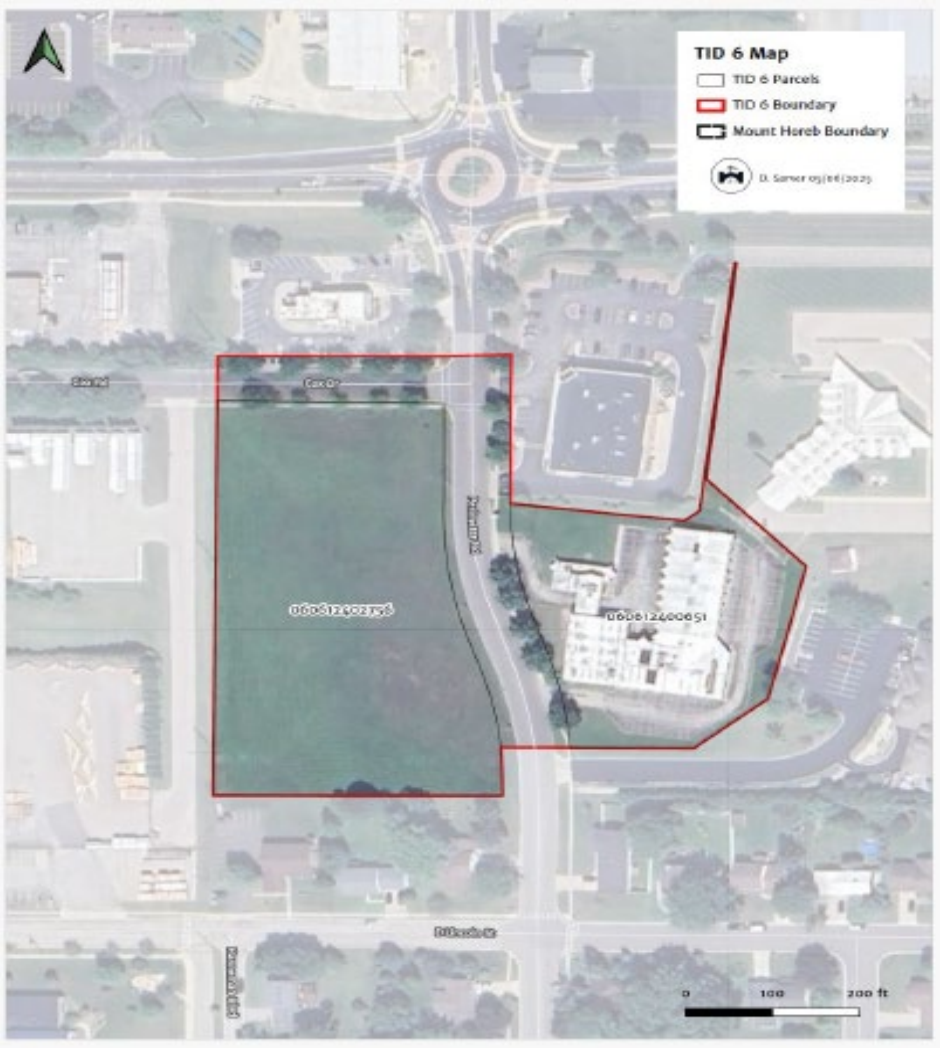
Assumptions	
Annual Inflation During Life of TID	1.00%
2025 Gross Tax Rate (per $1000 Equalized Value)	$17.29
Annual Adjustment to tax rate	0.00%
Investment rate	0.00%

Data above dashed line are actual

	Background Data					Revenues							TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Computer Aid	Investment Proceeds	Total Revenues	Existing Debt Service	Administrative Fees	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $23,613,900															
2023	$71,205,500			$47,212,200	$16.74											
2024	$70,826,100			$51,794,100	$16.43									$522,740	Per 2024 Audit	2024
2025	$75,408,000	$754,080		$52,548,180	$17.29	$775,669	$3,462	$0	$779,131	$310,818	$2,500	$624,135	$154,996	$677,736		2025
2026	$76,162,080	$761,621		$53,309,801	$17.29	$895,544	$3,462	$0	$899,006	$313,618	$2,500	$629,735	$269,271	$947,007		2026
2027	$76,923,701	$769,237		$54,079,038	$17.29	$908,582	$3,462	$0	$912,044	$320,699	$2,500	$643,898	$268,146	$1,215,153		2027
2028	$77,692,938	$776,929		$54,855,967	$17.29	$921,751	$3,462	$0	$925,213	$322,255	$2,500	$647,010	$278,203	$1,493,356		2028
2029	$78,469,867	$784,699		$55,640,666	$17.29	$935,051	$3,462	$0	$938,513	$328,725	$2,500	$659,950	$278,563	$1,771,919		2029
2030	$79,254,566	$792,546		$56,433,212	$17.29	$948,485	$3,462	$0	$951,947	$330,125	$2,500	$662,750	$289,197	$2,061,116		2030
2031	$80,047,112	$800,471		$57,233,683	$17.29	$962,052	$3,462	$0	$965,514	$335,940	$2,500	$674,380	$291,134	$2,352,250	Expenditures Recovered	2031
2032	$80,847,583	$808,476		$58,042,158	$17.29	$975,756	$3,462	$0	$979,218	$341,065	$2,500	$684,630	$294,588	$2,646,838	Expenditures Recovered	2032
2033	$81,656,058	$816,561		$58,858,719	$17.29	$989,596	$3,462	$0	$993,058	$345,480	$2,500	$693,460	$299,598	$2,946,436	Expenditures Recovered	2033
2034	$82,472,619	$824,726		$59,683,445	$17.29	$1,003,575	$3,462	$0	$1,007,037	$344,280	$2,500	$691,060	$315,977	$3,262,413	Expenditures Recovered	2034
2035	$83,297,345	$832,973		$60,516,419	$17.29	$1,017,694	$3,462	$0	$1,021,156	$342,548	$2,500	$687,595	$333,561	$3,595,974	Expenditures Recovered	2035
2036	$84,130,319	$841,303		$61,357,722	$17.29	$1,031,954	$3,462	$0	$1,035,416	$350,073	$2,500	$702,645	$332,771	$3,928,745	Expenditures Recovered	2036
2037	$84,971,622	$849,716		$62,207,438	$17.29	$1,046,356	$3,462	$0	$1,049,818	$351,735	$2,500	$705,970	$343,848	$4,272,594	Expenditures Recovered	2037
2038	$85,821,338	$858,213		$63,065,651	$17.29	$1,060,903	$3,462	$0	$1,064,365	$362,420	$2,500	$727,340	$337,025	$4,609,619	Expenditures Recovered	2038
2039	$86,679,551	$866,796		$63,932,447	$17.29	$1,075,595	$3,462	$0	$1,079,057		$2,500	$2,500	$1,076,557	$5,686,175	Expenditures Recovered	2039
2040	$87,546,347	$875,463		$64,807,910	$17.29	$1,090,434	$3,462	$0	$1,093,896		$2,500	$2,500	$1,091,396	$6,777,571	Expenditures Recovered	2040
2041	$88,421,810	$884,218		$65,692,129	$17.29	$1,105,421	$3,462	$0	$1,108,883		$2,500	$2,500	$1,106,383	$7,883,954	Expenditures Recovered	2041
2042	$89,306,029	$893,060		$66,585,189	$17.29	$1,120,558	$3,462	$0	$1,124,020		$2,500	$2,500	$1,121,520	$9,005,474	Expenditures Recovered	2042
2043	$90,199,089	$901,991		$67,487,180	$17.29	$1,135,847	$3,462	$0	$1,139,309		$2,500	$2,500	$1,136,809	$10,142,283	Expenditures Recovered	2043
		$15,693,080	$0			$19,000,823	$65,778	$0	$19,066,601	$4,699,779	$47,500	$9,447,058				

Type of TID: Rebabilitation
2016 TID Inception (8/10/2016)
2038 Final Year to Incur TIF Related Costs
2043 Maximum Legal Life of TID (27 Years)

TID #6 SUMMARY



TID # 6 was approved on November 6, 2025 and becomes official on January 1, 2026, as a Redevelopment district.

- Used to address blighted/vacant property known as former Karakahl Inn as well as the property across the road on the Village's east side.
- Purpose to stimulate investment along the commercial corridor and to redevelop and revitalize the Karakahl Inn former property
- 5.43 acres of land is slated for mixed use located on Perimeter Road.
- The Village anticipates making project expenditures of approximately $7.6 million to undertake the projects listed in the plan. Expenditures will occur within the 27-year allowable expenditure period ending on August 6, 2052.

CASHFLOW PROFORMA – CURRENT STATUS

Preliminary

Village of Mount Horeb
Tax Increment District No. 6
Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	1.00%
2025 Gross Tax Rate (per $1000 Equalized Value)	$17.29
Annual Adjustment to tax rate	0.00%
Investment rate	0.00%
Data above dashed line are actual	

Infrastructure Cost
$500,000
State Trust Fund Loan
Dated June 1, 2027

	Background Data					Revenues								TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Total Revenues	Payment to Developer	Payment to Developer	Principal (3/15) (2)	Interest (3/15) AVG= 6.25%	Debt Service	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $694,887																
2025	$694,887	$6,949		$6,949	$17.29									$0	$0		2025
2026	$701,836	$7,089	$18,000,000	$18,014,037	$17.29									$0	$0		2026
2027	$18,708,924	$190,850		$18,204,887	$17.29	$120	$120		$44				$44	$76	$76		2027
2028	$18,899,774	$194,725		$18,399,612	$17.29	$311,471	$311,471	$143,910	$0	$19,282	$24,658	$43,940	$275,730	$35,741	$35,817		2028
2029	$19,094,499	$198,698		$18,598,310	$17.29	$314,771	$314,771	$143,910	$0	$13,895	$30,045	$43,940	$275,730	$39,041	$74,858		2029
2030	$19,293,197	$202,773	$10,000,000	$28,801,083	$17.29	$318,138	$318,138	$143,910	$0	$14,764	$29,176	$43,940	$275,730	$42,408	$117,266		2030
2031	$29,495,970	$313,106	$10,000,000	$39,114,189	$17.29	$321,573	$321,573	$143,910	$116,006	$15,686	$28,254	$43,940	$391,736	($70,163)	$47,103		2031
2032	$39,809,076	$426,807		$39,540,996	$17.29	$497,984	$497,984	$143,910	$186,150	$16,592	$27,348	$43,940	$461,880	$36,104	$83,207		2032
2033	$40,235,883	$435,697		$39,976,693	$17.29	$676,302	$676,302	$143,910	$189,097	$17,704	$26,236	$43,940	$464,827	$211,475	$294,682		2033
2034	$40,671,580	$444,819		$40,421,512	$17.29	$683,682	$683,682	$143,910	$192,070	$18,810	$25,130	$43,940	$467,800	$215,882	$510,564	Expenditures Recovered	2034
2035	$41,116,399	$454,181		$40,875,693	$17.29	$691,215	$691,215	$143,910	$195,070	$19,986	$23,954	$43,940	$470,800	$220,415	$730,980	Expenditures Recovered	2035
2036	$41,570,580	$463,790		$41,339,483	$17.29	$698,906	$698,906	$143,910	$198,097	$21,173	$22,767	$43,940	$473,827	$225,079	$956,059	Expenditures Recovered	2036
2037	$42,034,370	$473,654		$41,813,137	$17.29	$706,759	$706,759	$143,910	$199,191	$22,558	$21,382	$43,940	$474,921	$231,838	$1,187,897	Expenditures Recovered	2037
2038	$42,508,024	$483,781		$42,296,918	$17.29	$714,778	$714,778	$143,910	$202,352	$23,968	$19,972	$43,940	$478,082	$236,697	$1,424,594	Expenditures Recovered	2038
2039	$42,991,805	$494,180		$42,791,097	$17.29	$722,968	$722,968	$143,910	$205,541	$25,466	$18,474	$43,940	$481,271	$241,697	$1,666,291	Expenditures Recovered	2039
2040	$43,485,984	$504,859		$43,295,956	$17.29	$731,333	$731,333	$143,910	$208,758	$27,011	$16,929	$43,940	$484,488	$246,845	$1,913,136	Expenditures Recovered	2040
2041	$43,990,843	$515,827		$43,811,783	$17.29	$739,878	$739,878	$143,910	$210,043	$28,746	$15,194	$43,940	$485,773	$254,105	$2,167,241	Expenditures Recovered	2041
2042	$44,506,670	$527,094		$44,338,878	$17.29	$748,607	$748,607	$143,910	$213,396	$30,543	$13,397	$43,940	$489,126	$259,481	$2,426,722	Expenditures Recovered	2042
2043	$45,033,765	$538,670		$44,877,548	$17.29	$757,526	$757,526	$143,910	$216,778	$32,451	$11,489	$43,940	$492,508	$265,018	$2,691,739	Expenditures Recovered	2043
2044	$45,572,435	$550,565		$45,428,113	$17.29	$766,639	$766,639	$143,910	$220,189	$34,454	$9,486	$43,940	$495,919	$270,720	$2,962,460	Expenditures Recovered	2044
2045	$46,123,000	$562,788		$45,990,901	$17.29	$775,953	$775,953	$143,910	$223,629	$36,633	$7,307	$43,940	$499,359	$276,594	$3,239,054	Expenditures Recovered	2045
2046	$46,685,788	$575,352		$46,566,253	$17.29	$785,473	$785,473	$143,910	$225,139	$38,923	$5,017	$43,940	$500,869	$284,604	$3,523,658	Expenditures Recovered	2046
2047	$47,261,140	$588,267		$47,154,520	$17.29	$795,204	$795,204	$143,910	$228,719	$41,355	$2,585	$43,940	$504,449	$290,755	$3,814,413	Expenditures Recovered	2047
2048	$47,849,407	$601,545		$47,756,065	$17.29	$805,152	$805,152							$805,152	$4,619,564	Expenditures Recovered	2048
2049	$48,450,952	$615,199		$48,371,263	$17.29	$815,323	$815,323							$815,323	$5,434,887	Expenditures Recovered	2049
2050	$49,066,150	$629,240		$49,000,503	$17.29	$825,724	$825,724							$825,724	$6,260,611	Expenditures Recovered	2050
2051	$49,695,390				$17.29	$836,361	$836,361							$836,361	$7,096,973	Expenditures Recovered	2051
2052						$847,241	$847,241							$847,241	$7,944,214	Expenditures Recovered	2052
		$11,000,503	$38,000,000			$16,889,080	$16,889,080	$2,878,200	$3,430,269	$500,000	$378,799	$878,799	$8,944,867				

Type of TID: Blight Elimination
2025 TID Inception (8/6/2025)
2047 Final Year to Incur TIF Related Costs
2052 Maximum Legal Life of TID (27 Years)

(1) *Increment per Village Estimates.*
(2) *Proposed Costs are based on State Trust Fund Loan to be issued in 2027*

Current Financial Position of Water Utility

WATER UTILITY DEBT SCHEDULES

	Issue: 1				Issue: 2						
	Amount: $1,765,000				Amount: $3,840,000						
	Type: Waterworks System Revenue Refunding Bonds (CR)				Type: Waterworks System Revenue Bonds, Series 2023				***COMBINED DEBT SERVICE***		
	Dated: 6/17/2015				Dated: 9/5/2023						
	Callable: '25-'26 Callable 5/1/24 @ Par				***Callable: '32-'43 Callable 5/1/31 @ Par***						
CALENDAR YEAR	PRINCIPAL *(5/1)*	RATE	INTEREST *(5/1 & 11/1)*	TOTAL	PRINCIPAL *(5/1)*	RATE	INTEREST *(5/1 & 11/1)*	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	***$175,000***	3.000%	$8,025	$183,025	$50,000	5.000%	$161,700	$211,700	$225,000	$169,725	$394,725
2026	***$180,000***	3.000%	$2,700	$182,700	$50,000	5.000%	$159,200	$209,200	$230,000	$161,900	$391,900
2027					$150,000	5.000%	$154,200	$304,200	$150,000	$154,200	$304,200
2028					$160,000	5.000%	$146,450	$306,450	$160,000	$146,450	$306,450
2029					$165,000	5.000%	$138,325	$303,325	$165,000	$138,325	$303,325
2030					$175,000	5.000%	$129,825	$304,825	$175,000	$129,825	$304,825
2031					$185,000	5.000%	$120,825	$305,825	$185,000	$120,825	$305,825
2032					***$195,000***	4.000%	$112,300	$307,300	$195,000	$112,300	$307,300
2033					***$200,000***	4.000%	$104,400	$304,400	$200,000	$104,400	$304,400
2034					***$210,000***	4.000%	$96,200	$306,200	$210,000	$96,200	$306,200
2035					***$215,000***	4.000%	$87,700	$302,700	$215,000	$87,700	$302,700
2036					***$225,000***	4.000%	$78,900	$303,900	$225,000	$78,900	$303,900
2037					***$235,000***	4.000%	$69,700	$304,700	$235,000	$69,700	$304,700
2038					***$245,000***	4.000%	$60,100	$305,100	$245,000	$60,100	$305,100
2039					***$255,000***	4.000%	$50,100	$305,100	$255,000	$50,100	$305,100
2040					***$265,000***	4.000%	$39,700	$304,700	$265,000	$39,700	$304,700
2041					***$275,000***	4.000%	$28,900	$303,900	$275,000	$28,900	$303,900
2042					***$285,000***	4.000%	$17,700	$302,700	$285,000	$17,700	$302,700
2043					***$300,000***	4.000%	$6,000	$306,000	$300,000	$6,000	$306,000
TOTAL	$355,000		$10,725	$365,725	$3,840,000		$1,762,225	$5,602,225	$4,195,000	$1,772,950	$5,967,950

X.XXX% Term Bonds '22-'23, & '24-'25

X.XXX% Term Bonds '32-'33, '34-'35, '36-'37, '38-'39, '40-'41, & '42-'43

CR of 2006 Waterworks and Sewage System Revenue Bonds

DSRF Requirement $396,707.67

WATER UTILITY COVERAGE ANALYSIS

Combined Statement of Revenues and Expenses with Projections

Water System	Audited Financials					Budget Projections			
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget (1)	2029 Projected (2)	2027 Projected (2)	2028 Projected (2)
OPERATING REVENUES									
Charges for Services	$1,185,409	$1,193,687	$1,206,909	$1,290,559	$1,223,481	$1,323,897	$1,337,136	$1,350,507	$1,364,012
Other	$60,106	$66,513	$42,026	$27,701	$31,854	$ 50,460	$ 50,965	$ 51,474	$ 51,989
TOTAL WATER OPERATING REVENUES	$1,245,515	$1,260,200	$1,248,935	$1,318,260	$1,255,335	$1,374,357	$1,388,101	$1,401,982	$1,416,001
OPERATING EXPENSES									
Operation and Maintenance	$529,359	$527,857	$583,928	$712,117	$672,278	$719,478	$726,673	$733,940	$741,279
Depreciation	$361,920	$369,062	$402,222	$444,166	$465,766	$384,576	$388,422	$392,306	$396,229
TOTAL WATER OPERATING EXPENSES	$891,279	$896,919	$986,150	$1,156,283	$1,138,044	$1,104,054	$1,115,095	$1,126,245	$1,137,508
Operating Income (Loss)	$354,236	$363,281	$262,785	$161,977	$117,291	$270,303	$273,006	$275,736	$278,493
Plus Depreciation	$361,920	$369,062	$402,222	$444,166	$465,766	$384,576	$388,422	$392,306	$396,229
Plus Investment Income	$13,675	$5,346	$28,828	$136,831	$200,688	$104,000	$105,040	$106,090	$107,151
Minus Payment in Lieu of Taxes	($224,039)	($213,008)	($204,270)	($234,525)	($249,436)	($238,772)	($241,160)	($243,571)	($246,007)
Subtotal	$151,556	$161,400	$226,780	$346,472	$417,018	$249,804	$252,302	$254,825	$257,373
Net Revenues Available for Debt Service (Water)	$505,792	$524,681	$489,565	$508,449	$534,309	$520,107	$525,308	$530,561	$535,867
Annual Rate Covenant Test									
Annual Revenue Bond Debt Service (Water)						$394,725	$391,900	$ 304,200	$ 306,450
Coverage Ratio						1.32	1.34	1.74	1.75
- Net Revenues shall not be less than 1.10x Annual Debt Service									

(1) 2025 amounts taken from Village 2025 Budget

(2) A uniform 1% increase is reflected across both revenue and expenditures in 2026-2028.

Current Financial Position of Sewer Utility

SEWER UTILITY DEBT SCHEDULES

	Clean Water Fund Loan				Clean Water Fund Loan						
	Issue: 1				Issue: 2						
	Amount: $1,774,300				Amount: $16,750,660						
	Type: Sewage System Revenue Bonds				Type: Sewage System Revenue Bonds, Series 2017				***COMBINED DEBT SERVICE***		
	Dated: 9/25/2013				Dated: 12/13/2017						
	Callable:				***Callable:***						
CALENDAR YEAR	PRINCIPAL *(5/1)*	RATE	INTEREST *(5/1 & 11/1)*	TOTAL	PRINCIPAL *(5/1)*	RATE	INTEREST *(5/1 & 11/1)*	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025	$90,240	2.625%	$22,516	$112,756	$798,037	1.757%	$195,779	$993,816	$888,278	$218,295	$1,106,573
2026	$92,609	2.625%	$20,116	$112,725	$812,059	1.757%	$181,634	$993,693	$904,668	$201,750	$1,106,418
2027	$95,040	2.625%	$17,653	$112,693	$826,327	1.757%	$167,241	$993,568	$921,367	$184,894	$1,106,261
2028	$97,535	2.625%	$15,126	$112,661	$840,845	1.757%	$152,595	$993,440	$938,380	$167,721	$1,106,101
2029	$100,095	2.625%	$12,532	$112,627	$855,619	1.757%	$137,692	$993,310	$955,714	$150,223	$1,105,937
2030	$102,723	2.625%	$9,870	$112,593	$870,652	1.757%	$122,526	$993,178	$973,375	$132,396	$1,105,771
2031	$105,419	2.625%	$7,138	$112,557	$885,950	1.757%	$107,094	$993,044	$991,369	$114,232	$1,105,601
2032	$108,186	2.625%	$4,334	$112,521	$901,516	1.757%	$91,392	$992,907	$1,009,702	$95,726	$1,105,428
2033	$111,026	2.625%	$1,457	$112,484	$917,355	1.757%	$75,413	$992,768	$1,028,382	$76,870	$1,105,252
2034					$933,473	1.757%	$59,153	$992,626	$933,473	$59,153	$992,626
2035					$949,874	1.757%	$42,608	$992,482	$949,874	$42,608	$992,482
2036					$966,564	1.757%	$25,772	$992,336	$966,564	$25,772	$992,336
2037					$983,546	1.757%	$8,640	$992,187	$983,546	$8,640	$992,187
TOTAL	$902,874		$110,742	$1,013,616	$11,541,817		$1,367,540	$12,909,357	$12,444,691	$1,478,282	$13,922,973
	Project 4375-08				Project 4375-10						

SEWER UTILITY COVERAGE ANALYSIS

Combined Statement of Revenues and Expenses with Projections

Sewer System	Audited Financials					Budget Projections			
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget (1)	2026 Projected (2)	2027 Projected (2)	2028 Projected (2)
OPERATING REVENUES									
Charges for Services	$2,471,216	$2,440,152	$2,513,328	$2,601,074	$2,554,016	$2,704,658	$2,731,705	$2,759,022	$2,786,612
Other	$44,397	$14,280	$253,990	$7,920	$7,399	$10,101	$10,202	$10,304	$10,407
TOTAL SEWER OPERATING REVENUES	$2,515,613	$2,454,432	$2,767,318	$2,608,994	$2,561,415	$2,714,759	$2,741,907	$2,769,326	$2,797,019
OPERATING EXPENSES									
Operation and Maintenance	$957,030	$992,320	$1,154,112	$1,188,062	$1,257,089	$1,284,906	$1,297,755	$1,310,733	$1,323,840
Depreciation	$1,053,476	$1,156,026	$1,174,981	$1,199,910	$1,211,311	$1,200,000	$1,212,000	$1,224,120	$1,236,361
TOTAL SEWER OPERATING EXPENSES	$2,010,506	$2,148,346	$2,329,093	$2,387,972	$2,468,400	$2,484,906	$2,509,755	$2,534,853	$2,560,201
Operating Income (Loss)	$505,107	$306,086	$438,225	$221,022	$93,015	$229,853	$232,152	$234,473	$236,818
Plus Depreciation	$1,053,476	$1,156,026	$1,174,981	$1,199,910	$1,211,311	$1,200,000	$1,212,000	$1,224,120	$1,236,361
Plus Investment Income	$23,961	$9,584	$39,259	$94,496	$162,911	$10,000	$10,100	$10,201	$10,303
Subtotal	$1,077,437	$1,165,610	$1,214,240	$1,294,406	$1,374,222	$1,210,000	$1,222,100	$1,234,321	$1,246,664
Net Revenues Available for Debt Service (Sewer)	$1,582,544	$1,471,696	$1,652,465	$1,515,428	$1,467,237	$1,439,853	$1,454,252	$1,468,794	$1,483,482
Annual Rate Covenant Test									
Annual Revenue Bond Debt Service (Sewer)						$1,106,573	$1,106,418	$1,106,261	$ 1,106,101
Coverage Ratio						1.30	1.31	1.33	1.34
- Net Revenues shall not be less than 1.10x Annual Debt Service									

(1) 2025 amounts taken from Village 2025 Budget

(2) A uniform 1% increase is reflected across both revenue and expenditures in 2026-2028.

Current Financial Position of Electric Utility

ELECTRIC UTILITY DEBT SCHEDULES

Issue:	1	
Size:	$4,626,000	
Type:	Electric System Revenue Bond	
Dated:	November 21, 2022	
Callable:	***'30-'42 Callable In Whole on Any Payment Date Starting 5/1/2029***	

Calendar Year	PRINCIPAL *(5/1)*	RATE	INTEREST *(5/1 & 11/1)*	TOTAL	***ELECTRIC SYSTEM REVENUE DEBT SERVICE*** PRINCIPAL	INTEREST	TOTAL
2025	$164,000	4.200%	$177,492	$341,492	$164,000	$177,492	$341,492
2026	$171,000	4.200%	$170,457	$341,457	$171,000	$170,457	$341,457
2027	$178,000	4.200%	$163,128	$341,128	$178,000	$163,128	$341,128
2028	$186,000	4.200%	$155,484	$341,484	$186,000	$155,484	$341,484
2029	$193,000	4.200%	$147,525	$340,525	$193,000	$147,525	$340,525
2030	**$202,000**	4.200%	$139,230	$341,230	$202,000	$139,230	$341,230
2031	**$210,000**	4.200%	$130,578	$340,578	$210,000	$130,578	$340,578
2032	**$219,000**	4.200%	$121,569	$340,569	$219,000	$121,569	$340,569
2033	**$229,000**	4.200%	$112,161	$341,161	$229,000	$112,161	$341,161
2034	**$239,000**	4.200%	$102,333	$341,333	$239,000	$102,333	$341,333
2035	**$249,000**	4.200%	$92,085	$341,085	$249,000	$92,085	$341,085
2036	**$260,000**	4.200%	$81,396	$341,396	$260,000	$81,396	$341,396
2037	**$271,000**	4.200%	$70,245	$341,245	$271,000	$70,245	$341,245
2038	**$282,000**	4.200%	$58,632	$340,632	$282,000	$58,632	$340,632
2039	**$294,000**	4.200%	$46,536	$340,536	$294,000	$46,536	$340,536
2040	**$307,000**	4.200%	$33,915	$340,915	$307,000	$33,915	$340,915
2041	**$320,000**	4.200%	$20,748	$340,748	$320,000	$20,748	$340,748
2042	**$334,000**	4.200%	$7,014	$341,014	$334,000	$7,014	$341,014
	$4,308,000		$1,830,528	$6,138,528	$4,308,000	$1,830,528	$6,138,528

Callable Maturities	X.XXX%	Installment Payments '23-'42
		Truist Bank Private Placement

ELECTRIC UTILITY COVERAGE ANALYSIS

Combined Statement of Revenues and Expenses with Projections

Electric System	Audited Financials					Budget Projections			
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget (1)	2026 Projected (2)	2027 Projected (2)	2028 Projected (2)
OPERATING REVENUES									
Charges for Services	$5,904,280	$6,231,495	$7,007,801	$6,883,686	$7,016,498	$7,799,661	$7,877,658	$7,956,434	$8,035,999
Other	$55,466	$76,863	$71,437	$53,306	$49,892	$53,121	$53,652	$54,189	$54,731
TOTAL ELECTRIC OPERATING REVENUES	$5,959,746	$6,308,358	$7,079,238	$6,936,992	$7,066,390	$7,852,782	$7,931,310	$8,010,623	$8,090,729
OPERATING EXPENSES									
Operation and Maintenance	$5,414,628	$5,692,925	$6,404,098	$6,234,642	$5,921,998	$6,914,604	$6,983,750	$7,053,588	$7,124,123
Depreciation	$467,151	$487,088	$503,004	$542,554	$619,137	$501,848	$506,866	$511,935	$517,054
TOTAL ELECTRIC OPERATING EXPENSES	$5,881,779	$6,180,013	$6,907,102	$6,777,196	$6,541,135	$7,416,452	$7,490,617	$7,565,523	$7,641,178
Operating Income (Loss)	$77,967	$128,345	$172,136	$159,796	$525,255	$436,330	$440,693	$445,100	$449,551
Plus Depreciation	$467,151	$487,088	$503,004	$542,554	$619,137	$501,848	$506,866	$511,935	$517,054
Plus Investment Income	$25,831	$8,274	$52,220	$291,343	$274,333	$7,141	$7,212	$7,285	$7,357
Minus Payment in Lieu of Taxes	($196,805)	($193,325)	($187,428)	($195,776)	($225,497)	($213,908)	($216,047)	($218,208)	($220,390)
Subtotal	$296,177	$302,037	$367,796	$638,121	$667,973	$295,081	$298,032	$301,012	$304,022
Net Revenues Available for Debt Service (Electric)	$374,144	$430,382	$539,932	$797,917	$1,193,228	$731,411	$738,725	$746,112	$753,573

No Debt Convenants on Electric System Debt

(1) 2025 amounts taken from Village 2025 Budget

(2) A uniform 1% increase is reflected across both revenue and expenditures in 2026-2028.

Review Policies & Observations

- Fund Balance Policy: Effective in 2013. Unassigned Portion should remain at 20-25% of the budgeted General Fund expenditures for the year. At end of the year, an unassigned General Fund reserve balance in excess of 25% of General Fund operating expenditures shall be transferred to the Capital Improvement Projects Fund to reduce future borrowing needs. During the annual budgeting process, if the General Fund unassigned balance is less than 20% of the budgeted General Fund expenditures for the upcoming year, the General Fund budget shall be adjusted to achieve the target level.

- Investment Management Policy: Effective in 2012.

- Debt Management Policy: Effective in 2020. The Village aims to maintain total outstanding general obligation debt at no more than 50% of the statutory limit, and non-utility, non-TIF related general obligation debt at no more than 40% of that limit, unless otherwise approved by the Village Board. Debt levels should align with the Village's credit objectives and long-term financial plan. The annual debt service for general obligation debt—excluding amounts funded by proprietary operations and TIF—should not exceed 25% of the Village's total operating expenses, net of capital outlay, unless otherwise approved by the Village Board.

The Village of Mount Horeb has strong management policies in place. They should continue to be reviewed on an ongoing basis.

As of December 31, 2024, the General Fund had no unassigned fund balance, as indicated in the audit, which is not in compliance with the Village's policy. Furthermore, based on the 2025 Village budget, the total projected fund balance as of December 31, 2025, is anticipated to fall outside the 20-25% range. This issue warrants attention and action by the Village board.

Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice"' within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.

Village of Mount Horeb Municipal Energy Plan

January 16, 2026

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Acknowledgment: “This material is based upon work supported by the by the Public Service Commission of Wisconsin, Office of Energy Innovation and the Department of Energy, Office of Energy Efficiency and Renewable Energy (EERE), under the State Energy Program Award Number DE-EE0000163.”

Executive Summary

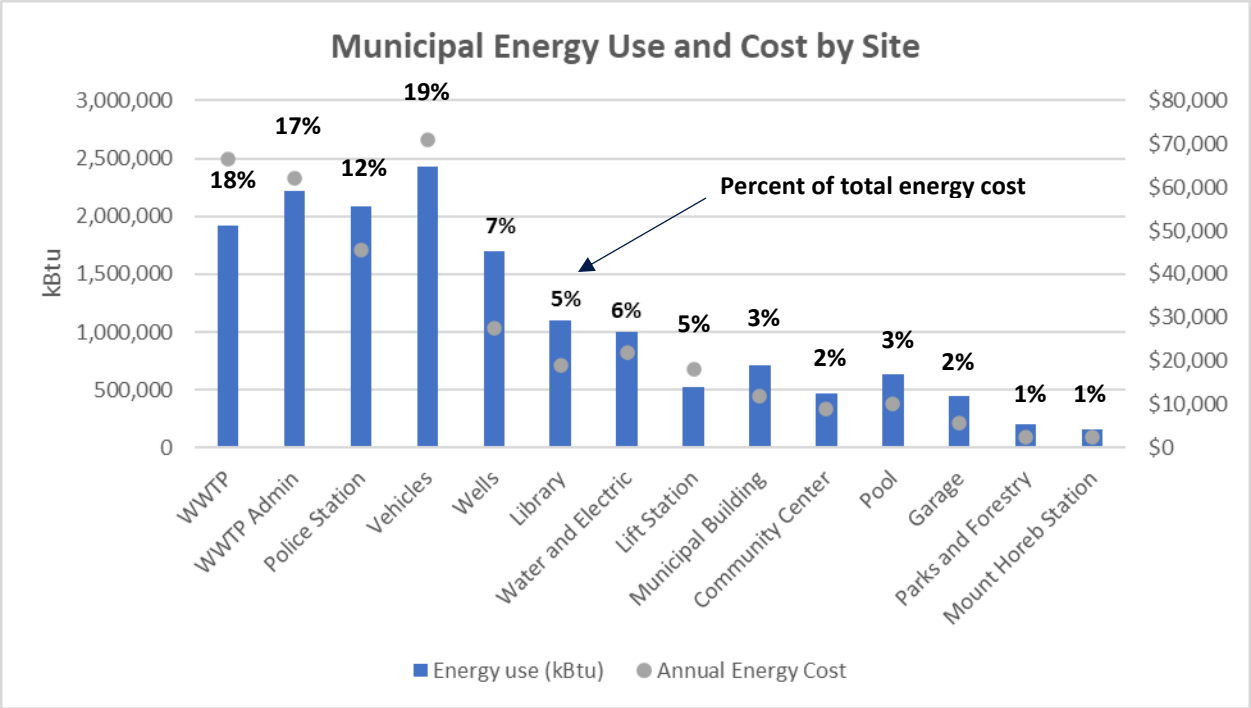
With funding from the Wisconsin Public Service Commission's Office of Energy Innovation, the Village of Mount Horeb partnered with Slipstream and WPPI Energy to develop the Mount Horeb Energy Plan ("Energy Plan"). The Energy Plan is the Village's first comprehensive municipal energy plan, and it will guide Mount Horeb's strategic energy investments over the next 5–10 years. The Energy Plan evaluates the Village's municipal operations, vehicle fleet, and community-wide energy use and identifies actionable strategies to reduce energy costs, advance sustainability, and lower greenhouse gas (GHG) emissions both in municipal operations and throughout the community.

Mount Horeb's goals are driven by its long-standing commitment to environmental stewardship and fiscal responsibility. The Village has already demonstrated leadership through energy-efficient municipal projects, public education initiatives, and the establishment of its Sustainability and Natural Resources (SNR) Committee. This Energy Plan builds on that foundation by prioritizing cost-effective, high-impact actions. The project team used a multi-stage process to understand the energy baseline, identify energy saving opportunities, and recommend improvement strategies. The process included detailed data collection, benchmarking of all municipal facilities, building energy assessments, analysis of vehicle fleet operations, evaluation of community energy use, and extensive engagement with residents, businesses, and the SNR Committee.

ENERGY BASELINE

In the baseline year (2023), the Village of Mount Horeb's municipal operations generated 1,769 metric tons of CO_2e and incurred $373,511 in energy costs. As shown in Figure 1, the largest components of energy costs and emissions were the wastewater treatment plant (WWTP) and the WWTP Administrative building. The police station, wells and lift stations, and the vehicle fleet were also key contributors to baseline energy use and emissions. Benchmarking energy use intensity of each building against national medians showed that several buildings are already more efficient than national medians, but that there continues to be opportunities to improve efficiency at all facilities.

Figure 1. Municipal energy use and cost by source.



IDENTIFYING ENERGY SAVING OPPORTUNITIES

Four buildings—Village Hall, the Library, the Community Center, and the Police Station portion of the Public Safety Building—received onsite energy assessments. The team created digital energy models of each facility, which were used to identify cost-effective near term, medium-term, and end-of-service life energy upgrades. Completing all recommended energy upgrades would reduce utility costs for the buildings by 20-30%.

Near term recommendations focused on improvements that will yield the greatest energy cost savings per dollar of investment. These measures included retro-commissioning, LED upgrades, lighting controls, smart thermostats, and plug-load management. Longer-term decarbonization opportunities include heat pumps, heat-pump water heaters, window replacements, and roof insulation.

RENEWABLE ENERGY OPPORTUNITIES

Freely available renewable energy from the sun and the wind offers valuable cost saving and emissions reduction opportunities for Mount Horeb. Survey responses, guidance from the SNR, and feedback at the Community Forum all showed high levels of public support for increasing the use of renewable energy for municipal buildings and among residents and businesses. Consequently, the Energy Plan assessed opportunities for the Village to use both on-site and off-site renewable energy to power its municipal buildings and also recommended ways that the Village can help community members increase the share of the energy that they use that is generated from renewable resources. Key renewable energy recommendations included:

- **Install Solar PV on Municipal Buildings**. The analysis identified opportunities to install 583 kW-DC at municipal facilities, which would reduce the Village's energy costs by approximately $100,000 per year.

- **Supplement Solar with Off-Site Renewable Energy**. Space constraints at municipal facilities would prevent the Village from installing sufficient on-site solar capacity to offset 100 percent of its energy use. To reflect this limitation and to optimize cost-effectiveness, the Energy Plan provides guidance for the Village in supplementing on-site PV with procurement of off-site renewable energy.
- Facilitate a Solar Group Buy Program. This low-cost program would reduce informational, financial, and technical barriers to broader adoption of rooftop solar at homes and businesses in the community.

VEHICLE FLEET ANALYSIS

The Village's fleet of 30-municipal vehicles consumed over 19,000 gallons of fuel in the baseline year and operated at an overall fuel economy of 12.5 MPG. In 2023, combined fuel costs for all vehicles exceeded the energy costs of all municipal facilities except the WWTP and the WWTP Administrative building.

- SUVs, primarily operated by the Police Department, consumed the most fuel and generated the most CO2e. (8,844 gallons consumed | 75 MT CO2e).
- Large trucks, many of which are used by the Public Works department, consumed the second highest amount of fuel (5,065 gallons consumed | 52 MT CO2e).
- The Energy Plan recommends strategies to reduce fuel costs and vehicle emissions by incorporating electric vehicles (EVs) into its operations. The evolving EV market presents cost-competitive replacements for several categories of vehicles that the Village operates. Key vehicle recommendations include:
- Implement a phased transition by beginning with two initial EV purchases. Train staff to operate and maintain a limited number of EVs before adding more EVs to the fleet.
- Future-proof EV charging needs by installing the level of electrical infrastructure that will be needed to meet future vehicle charging requirement when planning for the initial EV charging stations.

COMMUNITY ENGAGEMENT AND ENERGY USE

The people who live and work in Mount Horeb are key stakeholders for the Village's Energy Plan. Additionally, community-wide residential and commercial emissions far exceed municipal emissions and therefore working with the community will be essential to reduce energy use and emissions. The planning process engaged the community in three primary ways.

- Periodic presentations to, and guidance from, the SNR Committee.
- Survey feedback from 473 residents and 34 businesses.
- Presentation of preliminary energy plan recommendations at a community forum at which attendees offered feedback on each recommended strategy.
- Several top themes emerged from the community engagement.
    - Residents strongly value renewable energy and energy efficiency but cite cost, information gaps, and contractor uncertainty as barriers.
    - Businesses report modest improvements but express interest in support, recognition, and financing programs.

- Community support is strong for solar group buys, improving efficiency of municipal buildings, especially by adding smart building controls.
- Some skepticism exists about EV fleet expansion due to concerns about grid capacity and the future policy environment.

SUPPORTIVE POLICIES AND PROGRAMS

Mount Horeb can sustain and amplify the impact of its energy efficiency initiatives by instituting aligned internal operational policies, as well as public-facing policies.

The Energy Plan recommends four types of policies to achieve the Village's objectives:

- Enact a Lifecycle Cost Analysis purchasing policy for equipment and vehicles.
- Introduce program and services to connect residents and businesses to incentives and financing, especially Focus on Energy rebates.
- Join state and regional sustainability collaboratives (e.g., WLGCC) to sustain the Village's engagement with sustainability and to access additional learning and grant opportunities.
- Create a Green Business Recognition Program to encourage leadership and visibility.

FUNDING OPPORTUNITIES

Significant financial investments will be required to implement the recommended energy upgrades to municipal facilities and to homes and businesses. Federal policy changes have reduced opportunities to use tax credits to fund purchases of EVs and installation of solar arrays. However, valuable funding opportunities remain for all municipal stakeholders:

- **Focus on Energy**. The Energy Plan recommends that the Village coordinate with its Focus on Energy Advisor on all energy improvements to municipal buildings. The Energy Advisor can provide helpful technical guidance and can also assist the municipality in accessing financial incentives for these upgrades. We also recommend that the Village support outreach activities to help residents and businesses access Focus incentives.
- **WPPI Energy**. Mount Horeb Utilities is a member of WPPI Energy, which has been a key partner in the development of this Energy Plan. We recommend that the Village continue to engage with WPPI Energy to identify any additional funding opportunities that may be available.
- **WI Public Services Commission (PSC) Office of Energy Innovation (OEI).** This Energy Plan was developed through a Rural Energy Startup grant from OEI. OEI periodically offers additional funding opportunities, which the Village may be able to access to obtain funding for energy upgrades.
- **Clean Energy Revolving Fund.** The Village can quantify the value of the energy cost savings that the energy upgrades generate and deposit these cost savings into a revolving fund. As the Village continues to make energy upgrades, funds in this account can be used to fill funding gaps for future projects.

NEXT STEPS

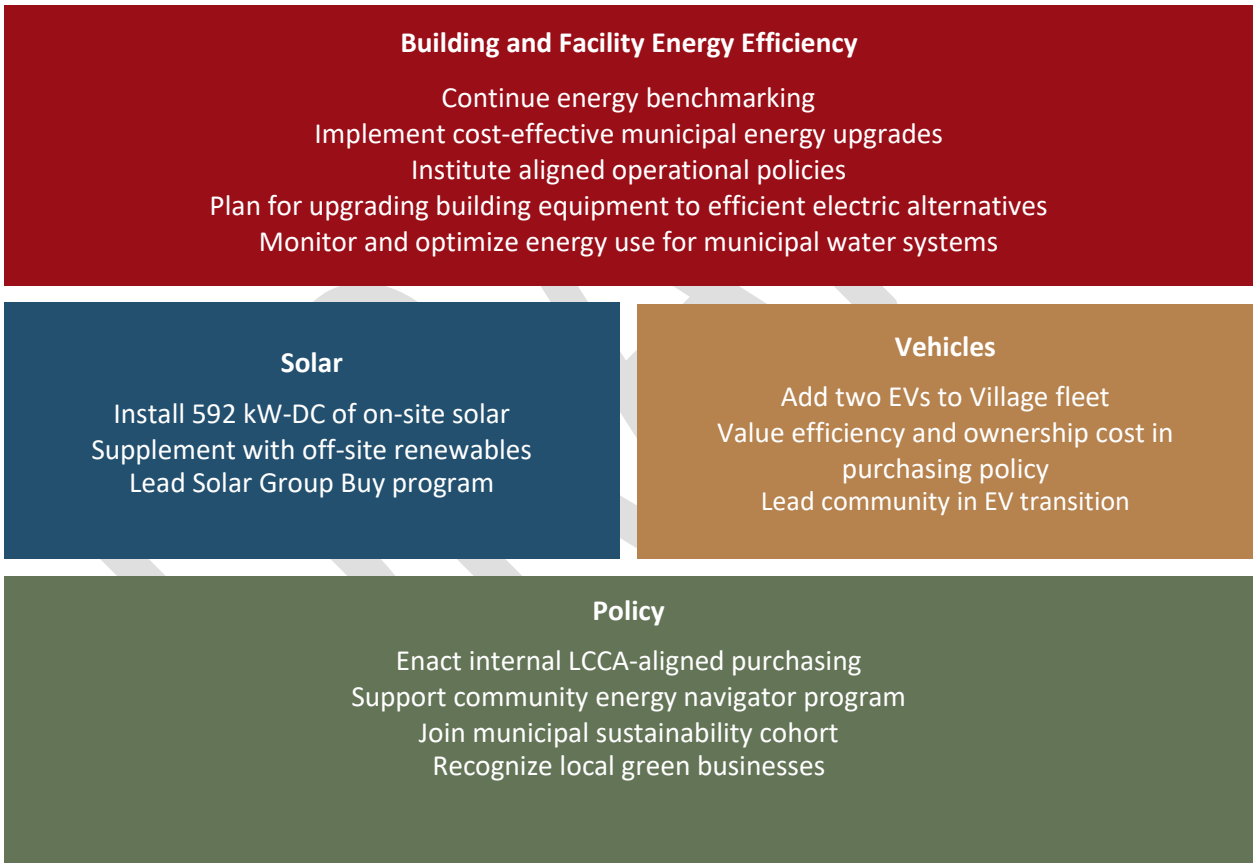
The Mount Horeb Municipal Energy Plan provides a clear, actionable roadmap for reducing energy costs, cutting emissions, and enhancing sustainability across Village operations and the broader community. By

prioritizing high-impact building upgrades, embracing solar energy, modernizing the vehicle fleet, and enabling residents and businesses to participate in energy-saving initiatives, the Village can advance fiscal responsibility, environmental stewardship, and community well-being.

The Plan's success will depend on continued monitoring, strategic investment, and strong collaboration between municipal leadership, Village staff, community members, and regional partners. Mount Horeb is positioned to lead by example and create a model for small communities pursuing a resilient, cost-effective, and sustainable energy future.

Figure 2 provides an overview of the recommendations by category. The recommendations serve as initial items for consideration to save energy and reduce municipal CO_2 emissions. Funding is available through local utility rebates, federal funding, and state funding to implement these recommendations. Funding options for the recommendations are detailed in the full report.

Figure 2. Recommended Mount Horeb energy actions



Glossary

Decarbonization: A process of replacing equipment and systems that generate heat and/or power by combusting fossil fuels with alternatives that are powered solely, or primarily, by electricity or renewable fuels. Fuel switching measures may be complemented by installation of on-site renewable energy systems. These building improvements are designed to achieve near-term and long-term emissions reductions by leveraging trends toward reduced emissions intensity of the electrical grid.

Energy assessment: An on-site inspection paired with energy modeling that analyzes how a building currently uses energy and identifies opportunities to reduce the building's energy consumption.

Electric vehicle (EV): Cars, trucks, buses, and other vehicle types that are propelled using electricity that is stored in a battery.

Energy use intensity (EUI): Total energy used by a building from all fuel types (e.g. electricity, natural gas, and delivered fuels) and converted to British thermal units divided by the total square feet of the building. Normalizes energy use across buildings of different sizes.

Focus on Energy: Wisconsin's statewide program to increase energy efficiency and renewable energy use among residents, businesses, and local governments.

Heat pump: Single heat pump replaces both furnace and an air conditioner; fueled by electricity and highly energy efficient in comparison to furnaces, boilers, and air conditioners.

Internal combustion engine (ICE) vehicle: Conventional vehicle in which gasoline, diesel, or other fuel is consumed to generate the power that propels the vehicle.

Net metering: Billing mechanism that credits solar energy owners for electricity added to grid

PV (Photovoltaic): Conversion of solar energy to electricity

Renewable energy: Energy that is generated from a naturally replenishing resource that does not release carbon dioxide into the atmosphere. Examples include solar energy, wind energy, or geothermal energy.

Weather-normalized site EUI: The energy use a building would have consumed during 30-year average weather conditions. It can be helpful to use this weather normalized value to understand changes in energy when accounting for changes in weather. Energy use is divided by square feet.

Wisconsin Local Government Climate Coalition (WLGCC): Coalition of local governments in Wisconsin committed to accelerating local climate change solutions.

Introduction

BACKGROUND

To guide its next steps toward investing in energy savings, the Village of Mount Horeb collaborated with Slipstream, a Madison-based non-profit organization, and WPPI to apply for funding to develop a community energy plan. In August 2024, the Village signed a grant agreement through the Wisconsin Public Service Commission's Office of Energy Innovation's (OEI) Rural Energy Start-up Program (RESP). Mount Horeb used the RESP funding to partner with Slipstream to develop this Mount Horeb Energy Plan ("Plan"). The Plan recommends steps that the Village can take within the next 5-10 years to strategically invest in reducing the amount of energy used by its municipal buildings and vehicles, as well as the ways that it can make best use of renewable energy. Beyond municipal operations, the Plan recommends policies and programs that the Village can implement to help residents and businesses in the community save money and reduce negative environmental impacts by saving energy.

The Village of Mount Horeb is committed to using energy efficiently and responsibly and to working to improve the environmental and financial sustainability of its operations. It has a track record of pursuing energy efficiency, including leveraging resources from WPPI Energy and Focus on Energy to reduce energy consumption when constructing the Driftless Historium and when retrofitting the Wastewater Treatment Plant.

In addition to addressing energy efficiency within municipal operations, the Village has worked with residents and businesses to save money, and live and work more sustainably by reducing their energy use. For example, in 2022 it engaged the community to reduce energy consumption through the Save to Give Challenge. In November of the same year, the Village demonstrated its ability to institutionalize energy savings opportunities by passing Resolution 2022-15 to create the Village of Mount Horeb Sustainability & Natural Resources Committee.

The Village's efforts are succeeding in facilitating environmental responsibility in the community. In the fall of 2023, Mount Horeb High School was selected to participate in the Focus on Energy Renew Our Schools program. This five-week initiative encourages students and staff to adopt behavioral changes to enhance energy efficiency within their school buildings. Mount Horeb High School demonstrated exceptional commitment by completing every available activity in the program and was awarded $2,500 to use for future energy efficiency projects.

PLAN DEVELOPMENT PROCESS

Developing the Mount Horeb Energy Plan consisted of four primary activities: data collection to develop the baseline, building energy assessments, analysis of energy saving opportunities, and gathering of stakeholder feedback to finalize results (Figure 3).

Data Collection to Develop the Energy Baseline

To enable the Project Team to understand both the municipality's, and the community's current energy use, the first step was to collect data on energy use in the Village's buildings and vehicles. To establish baseline energy use in the community, the team obtained aggregated residential and business energy

consumption data. The team used resident and business surveys to understand current energy consumption practices, behaviors and perspectives among community stakeholders.

Using the data collected, the team established baseline energy use for the Village's buildings and fleet vehicles, which informed insights on the current efficiency performance of each building. Because buildings serve different functions, each with distinct uses, occupancy patterns, and energy-intensive processes, the team compared energy use in Mount Horeb's buildings against two relevant benchmarks. First, we used the site energy use intensity (EUI)[1] of each Mount Horeb building, which is calculated as the amount of energy consumed per square foot. The EUIs were compared to national median site EUI values of other buildings of the same type, using a publicly available dataset[2]. This comparison provided insights on which buildings may currently be under performing in their energy use, and which may therefore present the greatest opportunities for energy savings. Second, the site EUI of municipal buildings was compared against the best practice site EUI target for existing buildings as recommended by the ASHRAE 100 – 2024 Energy and Emissions Buildings Performance Standard for Existing Buildings[3]. The ASHRAE 100 metric provides a target level of energy performance for each building that the Village can seek to achieve through completing the recommended energy improvements.

Data Aggregation and Energy Assessments

Village leadership worked with Slipstream to use the benchmarked energy performance, along with known building improvement needs, to identify the four buildings for which it would be most helpful to complete walk through energy assessments. During the assessments, Slipstream's engineers reviewed HVAC equipment, lighting systems, building automation systems (if present), and other building components. The team also spoke with staff who used and operated each building to identify concerns and functional issues. Finally, the team evaluated roof areas to determine their suitability for solar PV panel installation.

Analysis of Energy Saving Opportunities

For each building, Slipstream created virtual energy models using the on-site data collected with historical energy consumption data and blueprints (when available). The energy model was then used to

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[1] Calculation of Site EUI converts the electricity, natural gas, and other energy used at the site into a common unit (kBtu) which is divided by building size (square feet). Source EUI, which accounts for total energy used to produce off-site generated fuels (ex. Electricity), as well as the energy that is lost in transmission, can also be a valuable metric. For purposes of assessing current building performance, we find that site EUI, which is used throughout the Mount Horeb Energy Plan is the more relevant metric to consider.

[2] U.S. Energy Information Administration (EIA) Commercial Building Energy Consumption Survey (CBECS). https://www.eia.gov/consumption/commercial/

[3] https://www.ashrae.org/file%20library/technical%20resources/standards%20and%20guidelines/standards%20addenda/100_2018_e_20230831.pdf

forecast the energy savings potential of multiple energy upgrade scenarios. These became the basis for the development of energy upgrade roadmaps aligned with the most cost-effective upgrade pathways.

In parallel with analyzing energy efficiency and renewable energy improvement pathways for municipal buildings, the team assessed the types of vehicles in the Village's municipal fleet, as well as their fuel consumption and mileage. The team investigated cost-effective strategies for the Village to reduce fuel costs and vehicle emissions by transitioning to hybrid and electric vehicles (EVs) during planned vehicle replacements.

The team also evaluated supportive policy and programs. This included internal policies that can help the Village sustain energy efficiency efforts over time, as well as public-facing policies and programs informed by survey responses and aggregated residential and business energy data. These recommendations outline ways that the Village could help community members reduce their energy use and shift from conventional electricity usage to renewable energy.

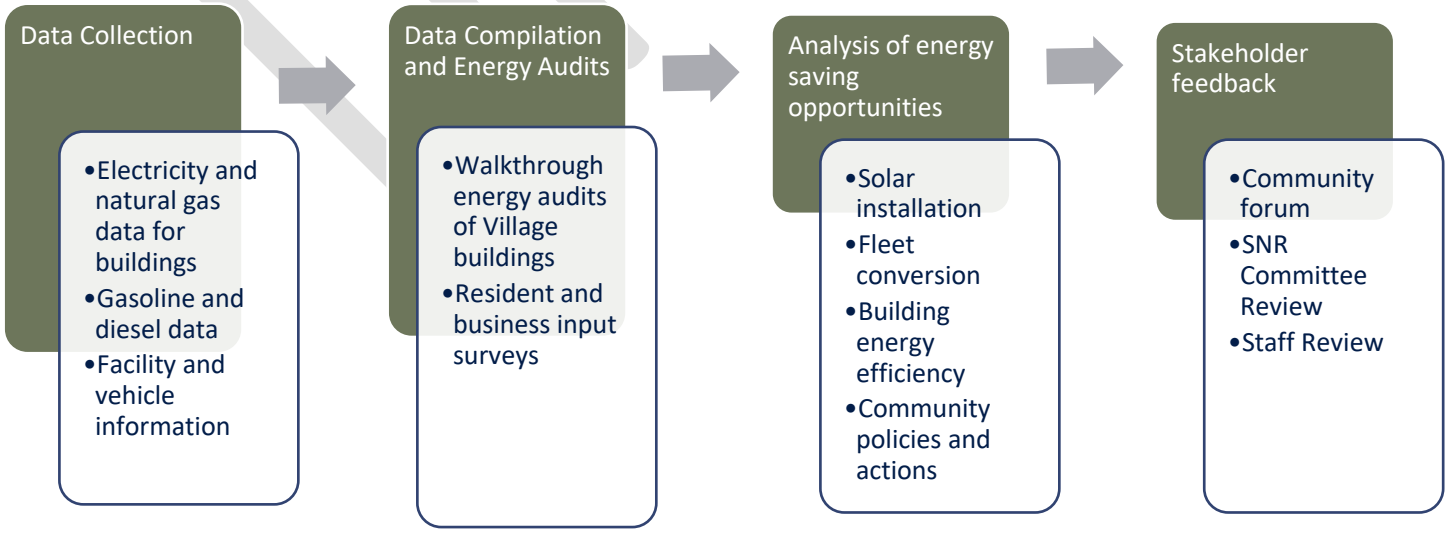
Stakeholder Feedback

The team compiled the strategies identified for energy savings in municipal buildings, municipal vehicles, and community-wide energy used into a preliminary set of recommendations. Because the draft recommendations were informed by community survey responses and by guidance from the Village's SNR committee, it was essential to share them with the SNR and the broader community to confirm that the preliminary roadmap accurately reflected stakeholder priorities.

Community members were invited to a forum where draft recommendations were presented. Participants used dot voting to indicate their level of support or opposition for each recommendation. Attendees also provided insights and feedback by placing sticky notes with comments on posters corresponding to each recommendation. Additional feedback was gathered through comments from Village staff and SNR Committee members.

This final version of the Mount Horeb Energy Plan incorporates feedback from municipal staff, from SNR Committee members, and from residents at the community forum.

Figure 3. Overview of planning process



Baseline Data

PLAN BOUNDARY

The project team aggregated electricity, natural gas, gasoline, vehicle, and facility data to establish the energy baseline for the Mount Horeb Energy Plan. The recommendations that the Plan describes use the information in the baseline to create a roadmap for the Village to achieve significant energy savings in comparison to the baseline.

To align with the objectives and requirements of the grant funding that the Village used to develop the plan, the Energy Plan focuses on municipal facilities and vehicles, as well as community-wide energy reduction strategies. The Mount Horeb Area School District is structured as a separate entity from the Village and is responsible for maintaining and improving all of the school buildings in Mount Horeb. Similarly, the Mount Horeb Area Joint Fire Department and Emergency Medical Service, which operates and maintains the Fire Department portion of the Public Safety building is a separate jurisdiction from the Village. Because the School District and the Fire Department are separate governmental entities from the Village, the facilities and vehicles that they use were not included in the Village's baseline, or in the recommendations that the Energy Plan outlines. As a next step, the Village may seek to engage with these two partners to collaborate on clean energy initiatives.

MUNICIPAL ENERGY USE

Mount Horeb has 11 primary municipal facilities, as well as service garages, storage sites, wells, and lift stations. It also has 30[4] vehicles and numerous pieces of off-road equipment in its Village fleet. The project team analyzed energy data from each source for both 2023 and 2024 (where available)[5]. Table 1 and Table 2 reflect the energy use and costs, as well as the relative level of emissions from each source for 2023, which is the most recent year for which energy data for all sources was received.

The second column in Table 1 shows the total energy use for each source. To allow for accurate conversions of energy values to energy costs and GHG emissions, the values in this column have not been weather normalized to account for the positive or negative effects of colder winter temperatures or hotter summer temperatures on energy consumption in buildings. However, consumption values for buildings were weather normalized when calculating site EUI so that the EUI could be meaningfully compared to median EUI and to the ASHRAE 100 Standard target for high performing site EUI.

[4] Data for 2023 fleet vehicle baseline analysis.

[5] To account for data availability, building energy data reported for "2023" refers to activity from 11/1/2022 – 10/31/2023. Building energy data reported for 2024 refers to the period from 11/1/2023 – 10/31/2024.

Table 1. Annual energy use and costs by source (2023 data)

Source	Energy use (kBtu)	Site EUI[6]	Annual Energy Cost	Percent of Total Cost
WWTP	1,921,580	N/A	$66,508	18%
WWTP Admin	2,221,510	491.3[7]	$62,255	18%
Vehicles	2,430,024	N/A	$70,895	19%
Police Station	2,080,739	79.5	$45,488	12%
Wells	1,701,747	N/A	$27,633	7%
Water and Electric	1,001,029	81.3	$22,059	6%
Library	1,105,416	68.3	$18,901	5%
Lift Station	520,210	N/A	$18,250	5%
Municipal Building	713,607	56	$11,805	3%
Pool	631,518	N/A	$10,273	3%
Community Center	466,727	48.3	$9,094	2%
Garage	450,979	37.6	$5,623	2%
Mount Horeb Station	159,773	79.9	$2,360	1%
Parks and Forestry	203,344	16.9	$2,367	1%
Total	**15,608,203**		**$373,511**	

Table 2. Annual CO_2 emissions and costs by source (2023 data)

Source	CO_2 Emissions (metric tons)	Percent of Total CO_2 Emissions
WWTP	334.73	19%
WWTP Admin	319.2	18%
Police Station	240.76	14%
Vehicles	174.91	10%
Wells	151.16	9%
Library	126.47	7%
Water and Electric	115.95	7%
Lift Station	91.87	5%
Municipal Building	64.56	4%
Community Center	48.5	3%
Pool	42.03	2%
Garage	32.06	2%
Parks and Forestry	13.69	1%
Mount Horeb Station	13.1	1%
Total	1,768.99	

[6] Weather-normalized site EUI

[7] Site EUI for the WWTP Admin building significantly exceeds normal ranges. It is likely that the high EUI indicates that a portion of the energy process load for the primary WWTP facility is being allocated to the WWTP Admin account.

MUNICIPAL FACILITIES

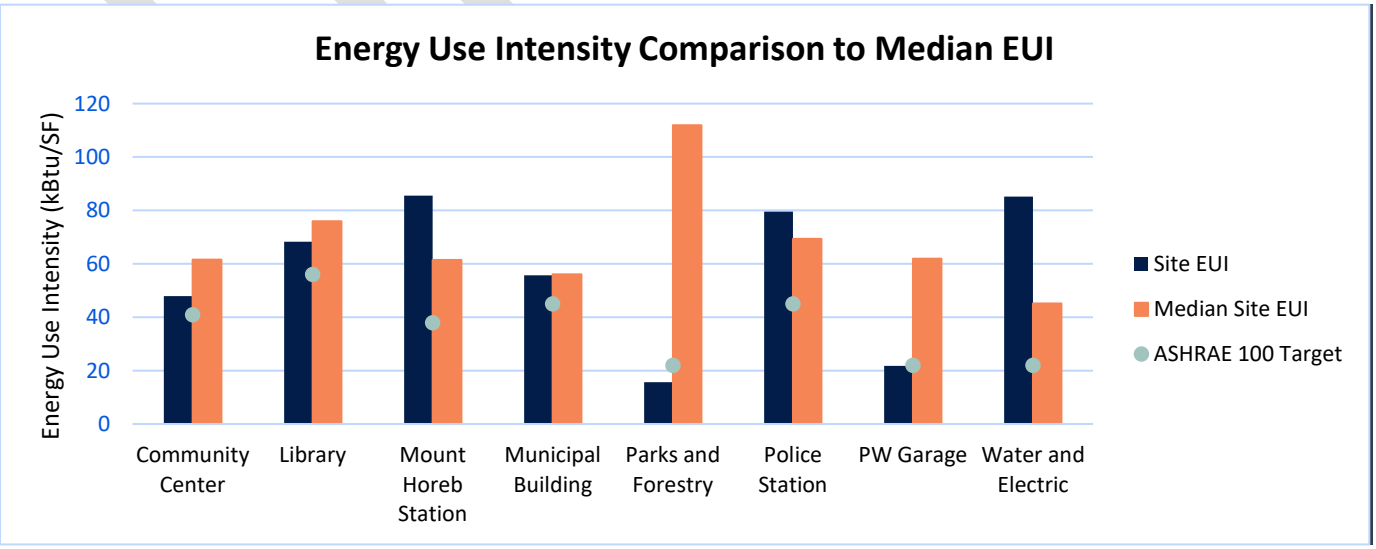
To inform long term energy planning, as shown in Table 3, the project team examined current electricity and natural gas consumption in each facility.

Table 3. Municipal Facility Energy Use

Facility	Annual Electricity (kWh)	Electricity cost	Annual natural gas (therms)	Natural gas cost	Total cost
WWTP	513,689	$65,341	1,389	$1,167	$66,508
WWTP Admin	445,684	$56,691	6,624	$5,564	$62,255
Police Station	285,611	$33,735	13,944	$11,713	$45,488
Wells	141,068	$17,944	11,535	$9,689	$27,633
Library	148,589	$18,901	4,956	$4,163	$23,064
Water and Electric	140,859	$17,917	4,931	$4,142	$22,059
Lift Station	140,859	$17,917	396	$333	$18,250
Municipal Building	60,361	$7,678	4,913	$4,127	$11,805
Pool	50,416	$6,413	4,595	$3,860	$10,273
Community Center	53,921	$6,859	2,662	$2,236	$9,095
Garage	20,949	$2,665	3,522	$2,958	$5,623
Parks and Forestry	7,644	$972	1,660	$1,394	$2,367
Mount Horeb Station	10,910	$1,388	1,158	$973	$2,360
Total	2,020,558	$254,421	62,286	$52,320	$306,780

Figure 4 shows the site EUI for each of the Village of Mount Horeb's municipal facilities as the darker bar, as well as the national median EUI for that building type as the lighter bar. The dot indicates the target EUI set by ASHRAE standard 100-2024.

Figure 4. Municipal Facility Site EUI



MUNICIPAL VEHICLES

Opportunities to replace existing gasoline and diesel vehicles with more efficient hybrids and EVs depend to the category and use of each vehicle. Table 4 segments the energy use and GHG emissions from the Village's vehicles by vehicle category. As shown in the table, SUVs and large trucks consume the most fuel and generate the most emissions.

Table 4. Municipal Vehicle Use

Vehicle category	Annual Gallons	Annual miles	Avg. Fuel Economy[8]	Fuel Cost	Emissions (MT CO2e)
Pickup 1/2 ton or smaller	1,861	60,571	10.8	$6,659	15.82
Large pickup	3,371	47,832	8.9	$12,185	29.60
SUV	8,844	91,293	13.2	$31,639	75.03
Large Truck	5,065	32,713	27.0	$19,410	52.09
Van	280	10,620	10.4	$1,002	2.38
Total	19,421	243,029	12.5	$70,895	**174.91**

COMMUNITY ENERGY USE

Energy use by Mount Horeb residents and businesses, as well as the perspectives of stakeholders on their current energy use, are important components of the community's energy baseline. Figure 5 shows community electricity use and Figure 6 shows community-wide natural gas use among residents and businesses.

The project team surveyed residents and organizations in Mount Horeb to understand the views of community members and stakeholders on energy topics. In May – June 2025, 473 residents as well as representatives from 34 businesses completed surveys through which they identified their views, priorities and challenges related to energy use. The Community Engagement section of the Energy Plan describes key findings that the surveys revealed.

[8] Quality concerns were identified regarding annual miles driven data for some vehicles. To minimize the effects of data input errors by vehicle users. Outliers were removed from the calculation of average MPG. Therefore, the average MPG for each vehicle type may not equal the miles driven divided by the gallons of fuel used.

Figure 5 Mount Horeb community electricity use

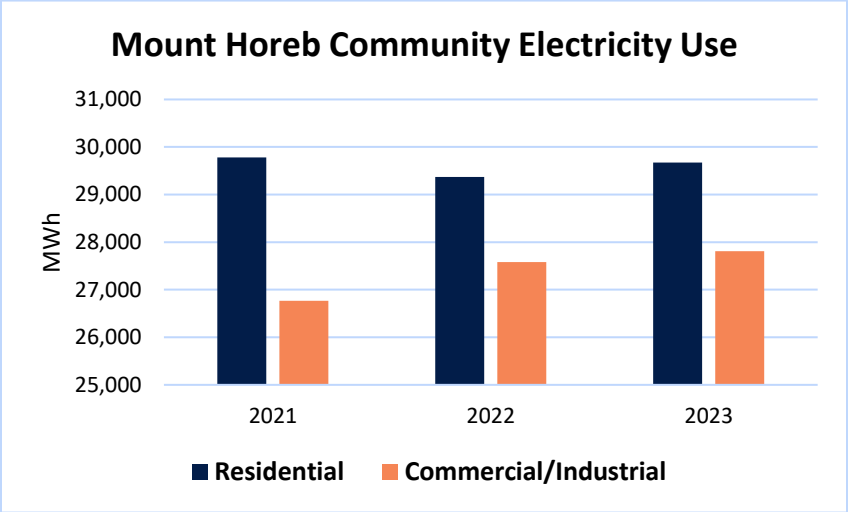
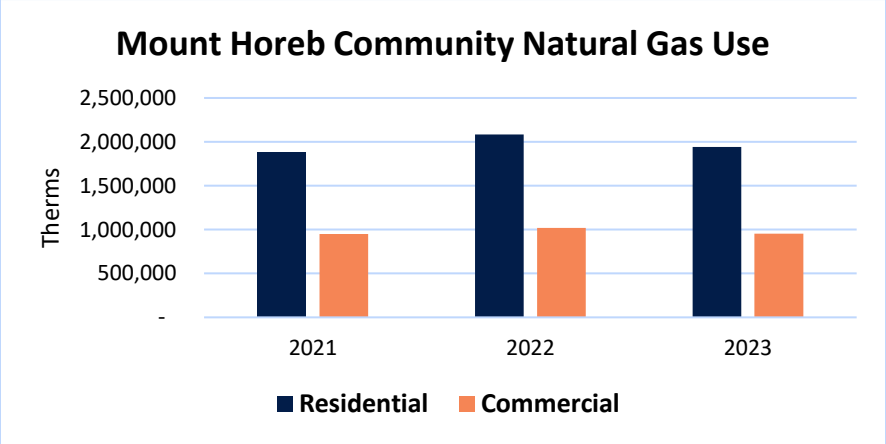
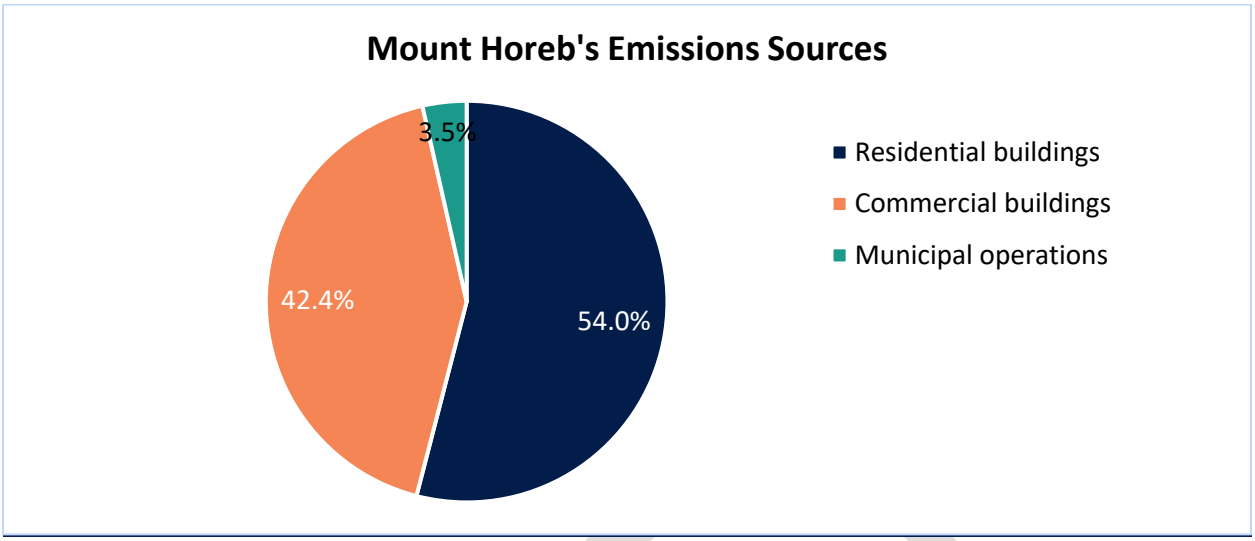


Figure 6. Mount Horeb Community Natural Gas Use



As shown in Figure 7 emissions from residential and commercial buildings greatly exceed emissions generated by municipal operations. Within this context, the Village, residents, and businesses will need to work together to reduce community-wide energy use and emissions.

Figure 7. Mount Horeb Community GHG Emissions by Source



Community Engagement

The people who live, work, and run businesses and organizations in Mount Horeb are key stakeholders for the Mount Horeb Energy Plan. These stakeholders are in Mount Horeb for many reasons, but all have interests in ensuring that the Village is fiscally responsible, economically vibrant, healthy, and environmentally sustainable. Additionally, as shown in Figure , energy use and emissions from homes and places of business in Mount Horeb is much greater than energy and emissions related to municipal operations and facilities.

To ensure that the recommendations in the Energy Plan align with the priorities of community stakeholders, the project team engaged the community in the planning process in three ways.

1. **Village Sustainability and Natural Resources (SNR) Committee**. Mount Horeb established the SNR Committee in 2022 as a resident advisory body that would guide the Village's environmental sustainability initiatives. Within this charter, the SNR is ideally positioned to provide feedback on the Energy Plan from the perspective of residents.

   In July, 2024, after receiving funding approval for the project from the Wisconsin Public Service Commission (PSC), but prior to the start of work, the project team presented the project plan to the SNR and requested feedback from committee members on the SNR's objectives for the project. In April 2025, the project team presented its findings on the Village's energy baseline to the SNR, as well as its initial plans for the facilities on which energy assessments would be completed. At the April meeting, the team also discussed both the content of the community wide survey that would be deployed and distribution channels for the survey that would be most effective.

   After completing energy assessments and using energy models to identify cost effective improvements, the project team presented its preliminary recommendations for energy upgrades to Village facilities to the SNR. At this meeting, the team also shared results of the community surveys and discussed plans for a community forum event. In November and December 2025, the team shared a draft version of the Energy Plan with the SNR Committee to seek feedback on the recommendations that are described in the document.

2. **Resident and Business Surveys**. One survey for residents and a separate survey for businesses were developed and deployed to collect broad input from community stakeholders on five key topics.
   - Concerns and challenges related to energy and climate
   - Values and actions related to energy or sustainability that the respondent household or business has taken
   - Challenges and barriers to saving energy or using renewable energy
   - Ways in which the Village can help the respondent save energy or use renewable energy
   - Input on ways that the Village can save energy.

   Both surveys were distributed both online and in paper formats. Mount Horeb Utilities distributed surveys through its customer communications platform and the SNR supported distribution of the surveys at events and through community outreach channels. As a result of broad distribution through these channels, 473 residents and 34 businesses responded to the survey. Response levels to both surveys were significantly higher than standard survey response rates.

Key findings from the residential survey are shown in Table 5 and findings from the business survey are shown in Table 6.

Table 5. Resident survey key findings

Topic	Results
Demographics	• 73% own and occupy a single-family home. • 71% are 31 – 65 years old. • 56% have household income over $100,000.
Energy actions completed	• 70% - 80% report having installed LEDs, scheduling HVAC setpoints, and/or turning off lights/appliances to save energy. • 64% completed at least 4 energy saving actions.
Level of agreement with energy statements (percent who strongly or somewhat agree)	• "Saving energy is important to our household" - 95% • "It can be hard to afford our energy bills" - 35% • "Using renewable energy is important to our household" - 73% • "Our household has made changes to our home or lifestyle to reduce our energy use" - 78% • "Minimizing the amount of gasoline and/or diesel fuel that we use is a priority for our household" 61%
Perceptions of barriers	Statements with high levels of **agreement** • "Home improvements that save energy are too expensive." • "Renewable energy systems are too expensive." • "I am interested in energy efficiency and/or renewable energy, but I need to prioritize other goals." Statements with high levels of **disagreement** • "I do not know how to save energy in my home." • "I am not interested in saving energy." • "I am not interested in renewable energy." • "Nothing holds me back! I am saving energy and have transitioned to using renewable energy." (moderate disagreement)
Requests for Village support for residents in saving energy	Top tier • Education on low-cost, cost-effective home improvements • Help identifying opportunities to use Focus on Energy incentives Second tier • Village to purchase offsite renewable energy • Encourage residents to purchase offsite renewable energy • 53% support developing additional bicycle/ped friendly infrastructure • Assistance with vetting solar contractors
Hopes for municipal energy plan	• Investigate geothermal for heating and cooling • Efficiency improvements and heat pumps for municipal buildings

Topic	Results
	• Reducing vehicle sizes and improving efficiency in municipal fleet vehicles
Interest in ongoing engagement	• 182 may be interested in participating in a forum. • 118 willing to participate in a focus group.

Table 6. Business survey key findings

Topic	Results
Characteristics of respondents	• 48% have 10 or fewer staff and an additional 33% have 11 – 25 staff. • 48% occupy buildings smaller than 5,000 sf. Additional 28% occupy buildings 5,000 sf – 10,000 sf. • Respondents represent at least 12 different business sectors
Relevance of energy use to business operations (percent who strongly or somewhat agree)	• Managing energy use is important to the financial success of the organization: 76% • Reducing energy use is a priority for the organization: 76% • The organization has worked hard to reduce its energy consumption: 64% • Using renewable energy is important to the organization: 68%
Energy actions completed	• Few reported upgrading to LED lighting. • Many have installed efficient windows and/or added insulation. • Generally low numbers of energy saving actions reported.
Ways the Village can help businesses save energy	• Provide information about available financing and incentives for efficiency and renewable energy. • Publicly recognize organizations that are making progress toward saving energy.
Interest in ongoing engagement	• 11 may be willing to participate in a focus group.

3. **Community Forum**. On September 30, 2025, the Village, the SNR, and the project team collaborated to offer an evening community forum event at the Mount Horeb Community Center. At the forum, large format posters offered high-level descriptions of the preliminary energy recommendations related to municipal facilities, renewable energy, municipal vehicles, and policies, which had been developed for the Energy Plan. Attendees used green and red stickers to indicate their support for, or opposition to, each recommendation. Community members were also asked to write additional feedback on each element of the draft Energy Plan on Post-it notes and adhere the papers to the applicable poster. After the event, the project team recorded the number of sticker votes supporting and opposing each recommendation and supplemented that data by recording the additional viewpoints that were provided on Post-it notes.

   Notable themes from feedback shared at the Forum are outlined below.

   - Recommendations receiving greatest support were for the Village to facilitate a solar group buy program and for using smart control technology to improve energy efficiency at municipal buildings.

- Recommendations for energy upgrades at all municipal facilities and for adding on-site solar arrays at municipal buildings earned the next greatest level of support.
- Strategies related to incorporating EVs into the municipal vehicle fleet were the only category of recommendations that received opposing votes. Comments on these recommendations identified concerns about pursuing electrification during a time when data centers are increasing demand on the electricity grid. Comments on this topic also wondered whether changes in [Federal] policies may create problems for EVs in the future and also encouraged the Village to consider renewable diesel fuel alternatives.

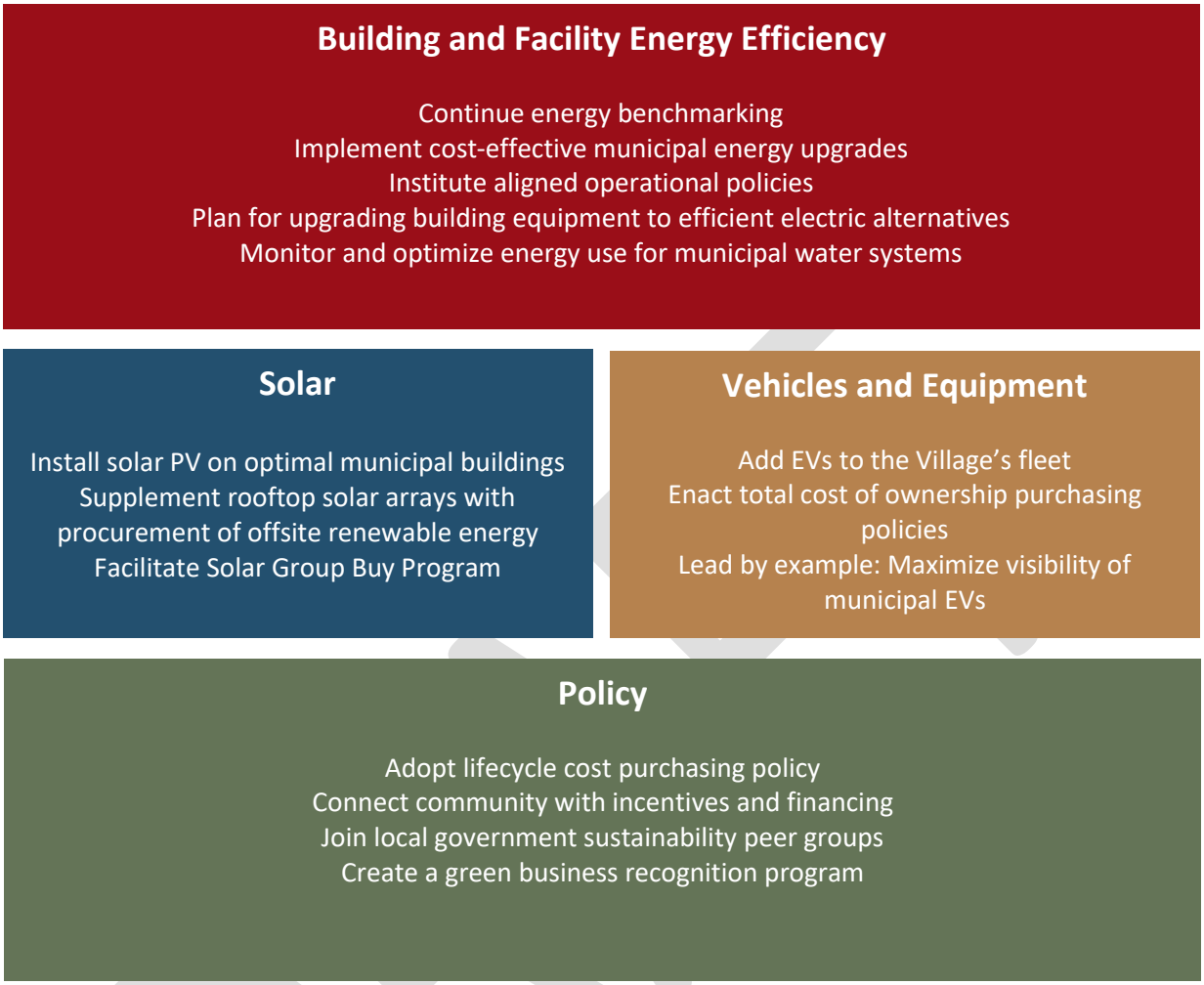
Feedback received from the Forum has been incorporated throughout the Mount Horeb Energy Plan.

Recommendation Overview

The project team identified priorities for specific building upgrades, solar installations, and low-carbon fleet alternatives for the Village to implement, as well as recommendations for policies that institutionalize progress and encourage community-wide energy and emissions reductions.

Figure 8 provides an overview of recommendations by category and the following sections of the report explore each set of recommendations in more detail. We present funding opportunities for these recommendations within each of these sections and also provide a complete overview of funding options at the end of the report.

Figure 8. Mount Horeb energy recommendation summary



This energy plan is intended to guide the Village's investments in energy efficiency and renewable energy projects for the next 5-10 years. The descriptions of the municipal building energy efficiency recommendations estimate the relative level of cost and effort that completing each improvement will require. Using this guidance, we recommend that the Village cross-reference these recommendations with its plans for capital improvements during the next decade to establish a timeline for completing the recommended upgrades.

The project team created quantitative energy models of the buildings that the Village selected for energy assessments. The outputs of the models identified the most cost-effective, and the highest impact, energy efficiency improvements that can be made at each building. The team also assessed the financial and energy benefits of installing solar arrays at each municipal facility.

Building and Facility Energy Efficiency Recommendations

Recommendations

1. Benchmark building energy use .
2. Implement recommended measures buildings to reach over 20% utility cost savings in each building.
3. Adopt standard operating procedures across buildings.
4. Plan for decarbonizing buildings through efficient electrification of HVAC and DHW systems
5. Conduct an evaluation of pumps, lifts, and wastewater treatment plant to identify energy savings.

We recommend that the Village of Mount Horeb commit to ongoing and continuous engagement to reduce energy expenses for its municipal facilities. Recommendations 1, 3, and 4 provide operational and policy guidance that will help the Village move toward ongoing improvements in energy efficiency, while recommendation two outlines a strategy for completing the specific energy upgrades that are described in Appendix 1. The fifth recommendation outlines steps that the Village can follow to reduce energy used in its wells, pumps, and lift stations.

RECOMMENDATION 1: CONTINUE ONGOING BENCHMARKING OF BUILDING PERFORMANCE

The energy performance of buildings can be tracked by examining their energy use intensity over time and in comparison, to other buildings through a process called benchmarking. Energy use intensity (EUI) is a metric that shows the building's total energy use divided by the gross square feet of the building, thus normalizing the level of energy use for the size of the building. How a building is used directly affects the amount of energy that it consumes. For example, a hospital that operates 24 hours per day and which requires high levels of mechanical ventilation will consume more energy per square foot in a given year than an office building that does not house specialized equipment, and which has limited hours of operation each week. To enable effective evaluation of a commercial building's level of efficiency, its EUI is benchmarked against other buildings that have similar types of uses, and which are in the same climate zone.

Error! Reference source not found. Figure 9 shows the EUI of all Mount Horeb municipal facilities over time and compared to the national median EUI for that building type. The EUIs for the Library, Community Center, Garage, Parks and Forestry buildings all show EUIs lower than the median. However, the project team has identified strategies through which the Village can further reduce energy costs and emissions. The ASHRAE 100 standard for existing buildings offers target EUI thresholds for high performance buildings. We recommend that the Village work toward reducing energy use to the ASHRAE 100 targets shown in the figure through a continuous improvement process of tracking energy use, identifying opportunities to save energy, and monitoring the savings that the improvements generate. The Mount Horeb Station has a higher EUI than national median. Recommendations in this section highlight specific items to consider for each building.

The Municipal Building (Village Hall) has a similar EUI compared to national median, which suggests that this is a building to prioritize with initial upgrades. The Public Safety building consists of the Police and Fire Department. The Fire Department operates as a separate entity from the Village and was therefore not evaluated for this report. The reported EUI is for the police station only.

The Public Safety building receives natural gas and electricity through common meters that serve both portions of the building. The Village and the Fire Department have agreed that the Village will pay 58% of the cost of the energy use for the building, which is intended to reflect the portion of the building's energy that is

used by the Police Department. The Fire Department pays for the remaining 42% of the cost. To reflect this arrangement, this report assumes that the building's energy use is divided between the Police Department and the Fire Department in the same proportion as the costs for energy have been assigned. While assuming that the Police Department uses 58 percent of the energy that is delivered to the facility applies the best information available regarding distribution of energy use, the actual amount of energy used by the Police Department is unknown. Therefore, the actual EUI for the Police Station may be lower or higher than the EUI that was calculated for this report.

Continuing to track each facility's EUI in comparison to relevant benchmarks is a key strategy for identifying unexpected changes in energy use, as well as maintenance and repairs needed to optimize energy use and to measure progress toward energy saving goals.

ENERGY STAR Portfolio Manager is a free tool that provides an online platform for tracking energy use over time in all municipal facilities. To help the Village measure its progress toward achieving energy saving targets and standards, Portfolio Manager offers the ability to benchmark energy use against a sample of similar buildings in the same use type. Slipstream has created profiles in ENERGY STAR Portfolio Manager of all municipal facilities and has entered each building's energy data for 2023 and 2024 into the platform. The project team recommends that the Village assign a staff person to track energy use for all facilities in Portfolio Manager and utilize the platform's analytical tools to provide regular reports to Village staff and leadership on the Village's energy performance. Slipstream will transfer management of the facilities in Portfolio Manager to the Village's selected point of contact.

RECOMMENDATION 2: IMPLEMENT RECOMMENDED MEASURES FOR AUDITED BUILDINGS

The project team performed energy assessment walkthroughs at four buildings, Village Hall, the Library, the Community Center, and the Police Station section of the Public Safety Building.

The assessments included reviewing current heating and cooling systems, lighting equipment, and appliances and discussing comfort and operations with building staff. The team then developed digital energy models of each building to identify and quantify opportunities for energy savings. Slipstream's engineers applied the equipment that is in use in each building, as well as the condition of the facility, building energy code requirements at the time of construction, and weather data to create the model of each building.

The project team did not create an energy model for the Public Safety Building, as it is a recently built, well-performing building with energy efficient measures already in place. Therefore, rather than focusing on identifying energy efficiency improvement opportunities for the building, this report recommends measures to cost-effectively further reduce emissions from the building by combining on-site renewable energy systems and replacing natural gas fueled space and water heating equipment with electrically powered equipment.

Appendix 1 describes the recommended energy upgrades for the Village's buildings. In these recommendations, measure costs were based on secondary research, industry reference materials, and past project experience. These estimates intend to inform prioritizing improvement measures. Actual energy savings from the recommended improvements will be highly dependent on weather and actual building operation. Further engineering and final pricing of all recommended measures will be required prior to implementation.

Table 7 summarizes the recommended measures for assessed buildings. The measures are organized by high priority, medium priority, and end-of-life.

> **High Priority**. Measures that offer high returns on investment (ROI) and short financial payback periods because they generate significant energy savings in comparison to their installed cost. This category also includes measures that will achieve important comfort upgrades.
>
> **Medium Priority**. Measures that are important to install in order to achieve energy saving goals, but for which the financial payback period is longer, due to higher initial costs and/or lower total energy savings than the High Priority measures.
>
> **End-of-life (EOL)**. Energy efficiency improvements that the Village can implement when the corresponding existing equipment or building system has reached the end of its functional life and must be replaced or repaired.

In addition to measures in the three categories above, the table identifies Decarbonization strategies for each building. Decarbonization measures are italicized and can be most cost-effectively implemented when the corresponding fossil fuel powered space heating or water heating equipment that the measure will replace reaches the end of its service life. Appendix 1 provides additional explanation of the recommendations that are summarized in the table.

Table 7. Overview of recommended measures

	Village Hall	Library	Community Center	Public Safety
High Priority	Retro-commissioning LED Retrofit Lighting Occupancy Controls	Retro-commissioning LED Retrofit Lighting Occupancy Controls Daylighting Controls	Retro-commissioning LED retrofit w/ Occupancy Sensors Smart Thermostat	-
Medium Priority	Plug Load Management Air Sealing Condensing Boiler	Plug Load Management Air Sealing	Air Sealing	-
End of Life and *Decarbonization*	*Heat Pump Water Heater* *Air-To-Water Heat Pump* -	Roof Insulation Heat Pump Water Heater *Air-To-Water Heat Pump*	ENERGY STAR Appliances Window Replacement Roof Insulation *Heat Pump Water Heater*	*Heat Pump Water Heater* *Air-to-Water Heat Pump*

Table 8 estimates upfront cost, annual cost savings, payback period, and annual CO_2 savings for the High Priority, Medium Priority, and End of Life measures. Payback period is calculated as total initial cost divided by annual energy cost savings. The initial cost listed does not account for incentives, and it is recommended that the Village work with its Focus on Energy Representative to understand all incentives that are available for the recommended improvements. The payback for EOL measures is calculated based on the incremental cost of the energy efficient measures compared to a 'business as usual' replacement option. The annual energy cost savings and upfront costs shown in the table are rounded to either the nearest ten or the nearest hundred, depending on the size of the initial value. The Village can reduce its energy costs for each building by approximately 20% - 30% percent if it implements all of the recommended measures.

Appendix 1: Building Descriptions provides a full description of building analysis.

Table 8. Cost and CO_2 savings from recommended measures

	Upfront Cost ($)	Annual Energy Cost Savings ($)	Percent Cost Savings	Annual CO_2 Savings (MT)	Percent CO_2 Savings	Average Payback (yrs)
Village Hall	**$17,100**	**$2,050**	**19.8%**	**17.8**	**27%**	**-**
High Priority	$7,600	$1,600	16.4%	14.1	21.7%	5.9
Medium Priority	$9,500	$450	3.3%	3.7	5.7%	36.1
Library	**$63,700**	**$4,790**	**29.8%**	**28.6**	**27.4%**	**-**
High Priority	$11,600	$3,600	22.6%	18.7	18.0%	3
Medium Priority	$2,100	$190	1.2%	2.0	2.0%	11.2
EOL Measures	$50,000	$1,000	6.0%	7.8	7.5%	>50
Community Center	**$48,500**	**$1,630**	**20.0%**	**9.3**	**19.5%**	**-**
High Priority	$8,300	$1,200	14.9%	6.3	13.6%	7.6
Medium Priority	$1,400	$50	0.7%	0.7	1.5%	28.3
EOL Measures	$38,800	$380	4.3%	2.1	4.4%	>50

RECOMMENDATION 3: INSTITUTE STANDARD OPERATING GUIDELINES AT ALL BUILDINGS

The operation of a building and the behavior of building occupants has a significant impact on building energy use. Operational guidelines can save energy without significant investment and have the potential to positively impact occupant comfort and productivity. We recommend that the Village of Mount Horeb develop a policy that defines clear guidelines for the energy efficient operation of municipal buildings. The policy should provide guidance that applies to all buildings, as well as differentiated guidelines for specific buildings, as needed. The differentiated guidelines should address the unique characteristics functional requirements of individual buildings. All guidelines should seek to balance efficient energy use with assurance of comfort for the staff and visitors that use the building. To ensure that the guidelines are effectively implement and that they align with the functional and occupant wellbeing needs of the building, the Village should establish communications channels so that building occupants can provide ongoing feedback that can be used to adapt the policy, as needed.

Table 9Table provides a full list of items to consider for an operating policy. The operating policy covers ongoing maintenance, HVAC system operation, plug load management, and lighting. The Village of Mount Horeb already implements several of these recommendations, such as establishing setpoints and setbacks. However, it is important to develop a policy to institutionalize current norms and habits.

Table 9. Operating policy examples

Operational Policies	
Maintenance	Include changing air filters as directed by manufacturer specifications in monthly work plans.
	Enter into service contract with HVAC provider that includes regularly monitoring and maintaining refrigerant charge on air conditioning units.
	Establish permissible temperature setpoint ranges and setbacks for occupied and unoccupied times. Guidelines should address both heating season and cooling season operations.
Heating, Ventilation, and Air	Maintain and clearly display a list of operating parameters for all HVAC and water heating equipment. The posted information should include the temperature set points, operating schedules, and maintenance requirements for each piece of equipment.

Operational Policies	
Conditioning (HVAC) Systems	Post guidance on when operable windows can be opened based on room thermostat setpoints. For example, assuming thermostats are set from 70 degrees to 75 degrees, the guidance would state that building users may open windows between 68-77 degrees outdoor temperature.
	Create communication channels for building occupants to provide feedback on comfort or operational issues. A regularly administered survey can be useful to gather additional feedback on occupant comfort.
	Develop a policy that prohibits or limits the use of individual refrigerators, space heaters, printers, and other peripheral equipment at workstations. Consider ways to consolidate the number of refrigerators and printers in each building.
Plug Loads	Implement computer power management on staff workstations that shifts computers and monitors into a sleep mode after no more than 30 minutes of inactivity. Alternatively, install smart plugs or advanced power strips with schedule timer control and/or load-sensing control to automatically power off devices, such as computers and monitors after periods of inactivity to reduce standby energy waste.
	Implement TV sleep requirements to reduce energy consumption when the TV is not in use.
	For spaces where occupancy or daylighting sensors are not installed, post signage that establishes norms for turning off lights in unoccupied rooms. Department heads can lead by example in visibly adhering to the posted policies.

RECOMMENDATION 4: PLAN FOR SPACE AND WATER HEATING ELECTRIFICATION

Electrification is the process of phasing out equipment that uses fossil fuels (i.e., natural gas, propane, gasoline) and replacing it with equipment that uses electricity. Electrification reduces CO_2 emissions in current operations and also enables ongoing emissions reductions.

For more than a decade, market forces have led utilities to choose to add large-scale solar and wind energy systems to their electricity generation portfolios and to retire their coal power plants. Together, these shifts have reduced the amount of carbon dioxide that is released for every unit of electricity that is generated. These trends are expected to continue into the future, which will lead to declining emissions over time from buildings that use electric-powered space and water heating systems, while emissions from buildings that use fossil fuels will remain constant.

In many situations, heat pumps are still more expensive than a high-efficiency natural gas system. However, incentives and changing energy costs are causing heat pumps to become more cost competitive. During future HVAC and water heating decisions, staff should compare both costs and CO_2 emissions of conventional equipment and heat pumps. Table 110 lists the heat pump options for Mount Horeb buildings.

Table 10. Heat pump system options for existing systems in Mount Horeb Buildings

Existing System	Heat Pump System	Description
Furnace and A/C Split System	Dual-Fuel Air-Source Heat Pump	A cost-effective electrification option that still uses gas heat but switches to efficient heat pump heating when outdoor temperatures are above 25°F (user adjustable).
	Air-Source Heat Pump	Full electrification option.

Existing System	Heat Pump System	Description
Hot Water Boiler System	Air-to-Water Heat Pump with Gas Boiler Backup	A cost-effective electrification option that still uses gas but switches to efficient heat pump heating when outdoor temperatures are above 25°F (user adjustable). Can reuse existing distribution system and existing gas boiler for backup.
	Air-to-Water Heat Pump	Full electrification option. Can reuse existing distribution system.
Single Zone Constant Volume Gas-Fired RTU	Dual-Fuel RTU	A cost-effective electrification option that still uses gas heat but switches to efficient heat pump heating when outdoor temperatures are above 25°F (user adjustable).
	Heat Pump RTU	Full electrification option.

RECOMMENDATION 5: IMPLEMENT MONITORING AND OPTIMIZATION STRATEGIES FOR WELLS AND LIFT STATIONS

Wells and lift stations primarily use energy to operate equipment, such as pumps, rather than for space conditioning, water heating, or plug loads. For this reason, energy use intensity, which compares the amount of energy that a building consumes to the size of the building is not a meaningful way of assessing the energy efficiency of these facilities[9].

While EUI does not provide a meaningful metric for benchmarking the energy efficiency performance of wells and lift stations, these facilities, and the equipment that they house, consume a significant share (10% - 30%) of total energy use for many municipalities[10]. In 2024, the Village paid over $48,000 to power these facilities and they account for 13 percent of municipal GHG emissions. Therefore, we recommend that the Village take the steps described below to assess current energy efficiency of this equipment and to improve efficiency move forward while simultaneously operational reliability.

A detailed assessment of the energy efficiency of Mount Horeb's wells and lift stations was outside the scope of this energy planning project. The opportunities described below highlight common strategies to reduce lift station energy use and improve reliability. However, the most effective pathway for Mount Horeb will depend on site-specific factors such as system design, pump sizing, flow patterns, and operational

[9] Because EUI is not a meaningful metric for wells and lift stations, these facilities were excluded from certain tables and charts in the Baseline and Benchmarking sections of this report.

[10] SEDAC. 2022. *Lift Station Optimization in Wastewater Treatment Plants - EnergySense | The EnergySense Resilience Center at The University of Illinois System*. June 29. https://smartenergy.illinois.edu/lift-station-optimization-in-wastewater-treatment-plants/.

requirements. Detailed assessments by technical experts are needed to determine which approaches deliver the greatest benefit for the Village.

Establishing performance baseline

Establishing a performance baseline for lift stations is a critical step in identifying inefficiencies and prioritizing cost-effective improvements. Two primary ways to evaluate current performance are described below. The Village can use both preventative maintenance and reactive upgrades to manage energy use and enhance the operational efficiency of pumping equipment.

1. Energy intensity tracking. Comparing electricity use with water flow [typically expressed as kilowatt-hours per million gallons pumped (kWh/MG)] provides a valuable metric for assessing efficiency. Tracking the metric over time can reveal reduced equipment performance and needed maintenance. Using the metric to compare the energy performance of existing equipment with rated performance of prospective new equipment can inform decisions about the cost-effectiveness of investing in upgrading equipment.
2. Performance monitoring and analysis. This method uses operational data (e.g., runtime, flow, temperature, and vibration) together with manufacturer pump curves to assess efficiency and system health. Deviations from expected ranges signal issues like oversizing, clogging, seal/bearing wear, or cavitation, providing an opportunity to correct problems before they lead to failures (PumpWorks Engineering 2024). Technologies such as supervisory control and data acquisition (SCADA) provide real-time oversight and early warnings of inefficiencies and can be used to enhance monitoring capabilities.

Optimizing energy use

Beyond managing energy consumption through maintenance, lift station electricity consumption can be lowered through operational adjustments and equipment upgrades. Some common strategies include:

1. **Install variable frequency drives (VFDs**) (if not already in use): Where flows vary significantly, installing VFDs allows pumps to adjust speeds to match system demand, thus reducing wasted energy and delivering 5-40% energy savings (SEDAC, 2022).
2. **Impeller trimming**: If pumps deliver more pressure and flow than needed, the impeller can be machined to a smaller diameter, so the pump matches system requirements more closely. This adjustment can reduce excess pressure and lower energy use by 1-8% (Hydraulic Institute, 2022). However, trimming can reduce the pump's hydraulic efficiency[11] thereby negatively affecting energy efficiency (energy use per gallon pumped). To maintain reliability and minimize efficiency losses, trimming should be performed within manufacturer-recommended limits and verified against updated pump performance curves.
3. **High-efficiency motors and pumps**: Premium-efficiency motors and pump designs, as described in the Department of Energy's (DOE) Premium Efficiency Motor Selection and Application Guide (Basso et al. 2014), yield incremental but persistent savings (1–3%), and improve reliability (SEDAC, 2021). When well pumps require replacement at the end of their useful lifespan, the Village can replace existing equipment with pumps that feature high efficiency motors.

Resources for efficient equipment transitions

[11] Hydraulic Institute, 2022. "Trimming Impellers to Reduce Energy Consumption." *Pumps.Org*, September 27. https://www.pumps.org/2022/09/27/trimming-impellers-to-reduce-energy-consumption/.

As lift station components (pumps, motors, controls, etc.) approach the end of their service lives, replacement presents a natural opportunity to improve efficiency. To support this process, Mount Horeb can draw on existing technical resources such as the Focus on Energy Wastewater and Water Utilities Program[12], which offers pump assessments and incentives; DOE's Pumping System Assessment Tool (PSAT)[13], which models pumping performance and identifies efficiency opportunities; and the Wisconsin DNR's Capacity, Management, Operation, and Maintenance (CMOM) Program[14], which provides guidance for evaluating lift station performance and planning system upgrades.

Applying these resources can help Mount Horeb evaluate equipment options and identify the most cost-effective path forward. We recommend that the Village use the resources from Focus on Energy, DOE, and WI DNR, as well as other relevant information to take four key steps to plan investments that will improve the energy efficiency of its wells and lift stations.

1. **Conduct a needs assessment.** Define pumping capacity requirements by evaluating current actual flow and head conditions can avoid inefficiencies associated with oversizing.
2. **Screen potential technologies.** Proactively research potential efficiency strategies, including high-efficiency motors, VFD-compatible pumps, and SCADA ready systems to prepare the Village to be ready to leverage efficiency opportunities if time-sensitive equipment upgrades are needed.
3. **Apply life-cycle cost analysis.** Compare options for equipment upgrades and replacements based on total cost of ownership, which includes initial capital cost, and estimated energy costs, and maintenance costs for each option.
4. **Verify improved performance.** After investing in efficiency improvements, ensure that the equipment is commissioned, then follow an energy measurement and verification protocol to ensure that the upgrades are achieving the predicted improvements in energy efficiency.

[12] https://focusonenergy.com/business/wastewater

[13] https://www.energy.gov/eere/iedo/articles/pumping-system-assessment-tool

[14] https://dnr.wisconsin.gov/topic/Wastewater/CMOM.html

Solar Recommendations

RECOMMENDATION 1: INSTALL SOLAR PV ON OPTIMAL MUNICIPAL BUILDINGS

Onsite solar can reduce the Village's energy costs and also lower its CO_2 by leveraging existing roof or ground space near existing facilities. The analysis examined Village facilities for solar installations and identified 10 locations that are potential candidates for solar installations.

Recommendations

1. **Install** rooftop solar on municipal buildings
2. **Supplement** with offsite renewable energy
3. **Facilitate** solar group buy

Table 11. Solar PV installation recommendations for Mount Horeb facilities

Building	Size (kW DC)	Renewable Offset	Payback Period (Years)	Annual CO_2 Savings (MT)	Annual Cost Savings
Wastewater Treatment Plant (WWTP)	231.1	59%	15.7	196.65	$39,125
Public Safety (Police Dep't)	146.1	41%	15.5	125.49	$24,967
Electric and Water Shop[15]	65.7	65%*	15.5	56.53	$11,246
WWTP Admin Building	38.2	12%	15.2	33.43	$6,650
Village Hall	33.8	74%	15.5	29.08	$5,786
Community Center	33.5	74%	18.5	24.14	$4,803
Library	19.3	17%	16.3	15.80	$3,144
Public Works	11.8	80%	15.5	10.14	$2,017
Parks and Forestry	4.3	67%	18.5	3.07	$611
Total	**583.8**			**494.33**	**$98,349**

Table12 estimates costs for each of the recommended arrays. The estimated upfront cost is based on size and location on roof or ground. The Focus on Energy incentive shown in the table is a rebate of $50/kW, up to a maximum incentive of $25,000 per installation. The Federal Investment Tax Credit (ITC), which is currently available to non-tax paying entities via the Elective Pay provision will expire in July 2026 and it therefore may not be feasible for the Village to fund, and complete installation of, a solar array within that timeframe. For that reason, the ITC is not considered in the cost estimates in Table2.

[15] The Electric and Water shop currently generates a portion of the electricity that it consumes with a 9 kW on-site solar array. As part of the Mount Horeb Energy Plan, we recommend that the Village install additional PV capacity at this site. All fields except the Renewable Offset column for the Electric and Water Shop in Table and Table reflect information about the added PV capacity. The Renewable Offset field indicates the total renewable offset for the combined systems. Note: Installing additional solar capacity at this facility would require WPPI issuing a waiver for the installation.

Table 12. Cost details of solar PV installations for Mount Horeb facilities

Buildings	Upfront Cost	Focus on Energy Incentives	Net Cost
Wastewater Treatment Plant (WWTP)	$624,000	$11,550	$612,400
Public Safety (Police Dep't)	$394,400	$7,300	$387,200
Electric and Water Shop	$177,300	$3,300	$197,900
WWTP Admin Building	$103,000	$1,900	$101,200
Village Hall	$91,100	$1,700	$89,400
Community Center	$90,500	$1,700	$88,800
Library	$52,100	$950	$51,200
Public Works	$31,800	$600	$31,200
Parks and Forestry	$11,500	$200	$11,300
Total	**$1,575,700**	**$29,200**	**$1,570,600**

RECOMMENDATION 2: SUPPLEMENT ROOFTOP SOLAR WITH PURCHASE OF OFF-SITE RENEWABLE ENERGY

As described in Solar Recommendation 1, this Energy Plan recommends installing rooftop and/or ground mounted solar arrays at most municipal facilities. Table13 includes an indication of the percentage of each building's current electricity consumption that the recommended solar array would offset. For most facilities, due to either limited space available to install solar panels at the site, or for purposes of optimizing cost-effectiveness of the array based on the terms of the applicable electric tariff, the recommended array would offset a maximum of 80 percent of the facility's current electricity use.

Additionally, the estimated combined net cost of the recommended arrays is $1,570,600. Unless the Village is able to leverage outside funding sources to pay for the cost of these installations, we anticipate that the Village will need to install these arrays over a period of 5-10 years.

While it may be necessary for the Village to fund and install the arrays over an extended period of time, the Village can take immediate and near-term action to reduce its municipal emissions by working with Mount Horeb Utilities and WPPI to procure offsite renewable energy. Offsite renewable energy is electricity that a facility purchases, which is generated at a different location from the building that is using the electricity. Due to Wisconsin's regulatory framework, in Wisconsin, offsite renewable energy generating facilities are usually owned by a third party or by the property owner's electric utility, rather than by the owner of the facility.

Table 1313 identifies benefits and drawbacks of both on-site and off-site renewable energy.

Table 13. Comparison of on-site and off-site renewable energy procurement

	Installing on-site solar	Purchasing off-site renewable energy
Initial cost	Significant initial investment required	Initial cost varies depending on procurement method • No initial investment required for adding renewable attributes to conventional electricity purchases (Choose Renewables program. • Low initial investment may be required for community solar participation.

Installation process	Installed by third-party contractor. Requires project management by Village	Not applicable or managed by third party
Energy cost savings	Generated electricity directly reduces utility expenses.	Choose Renewables: Adds surcharge to electricity purchases. Community Solar and RER: Savings vs. added expense determined by rate structure.
Community Leadership	Offers visible and recognizable evidence to the community of Village's investment in clean energy.	May demonstrate leadership if purchase of renewable energy is effectively communicated to the community.
Ease of use	Minimal maintenance occasionally required	No extra effort required following initial registration
Emissions reduction	Renewable energy generated directly reduces Village's Scope 2 emissions from purchased electricity.	Emissions reduction value dependent upon emissions inventory or energy performance standard applied.[16]

The 2024 IECC (International Energy Conservation Code) Section CC103.3.2 of Appendix CC establishes standards for assuring the validity of off-site renewable energy that a building procures to offset its electricity use. We recommend that, if the Village chooses to purchase off-site renewable electricity, it works with the provider of the off-site renewable electricity to ensure that the electricity it purchases meets these standards, as well as the standards provided by Zero Code 2.0.

IECC Section CC 103.3.2[17] Key Requirements for off-site procurement of renewable energy:

- Renewable energy procurement agreement shall be legally binding, have a term of at least 15 years, and be transferrable to a new property owner.
- Renewable energy credits (RECs) associated with the purchased energy must have been created within the past 12 months by a renewable energy system that was constructed within the past five years.
- The renewable electricity must be either directly transmitted to the building or must be provided through the local utility.

Mount Horeb Utilities offers the Choose Renewables rate option. Business and residential customers who opt-in to this program agree to purchase a quantity of 300 kWh blocks of renewable energy each month. For each block of renewable energy, the customer agrees to pay a surcharge in addition to their regular energy charges. For each block that customers purchase, Mount Horeb utilities agrees to procure an additional 300 kWh of electricity produced from renewable sources. The Village could purchase 6,735 blocks of energy[18]

[16] Table 6 of Zero Code 2.0 provides useful framework for comparison of offsite renewable energy procurement options. https://www.zero-code.org/wp-content/uploads/2018/04/Zero-Code-TSD-OffSiteRenewables.pdf

[17] 2024 IECC Appendix CC 103.3.2. https://codes.iccsafe.org/content/IECC2024P1/appendix-cc-zero-energy-commercial-building-provisions

[18] Number of blocks based on weather-normalized 2024 electricity consumption for all municipal facilities

through the Choose Renewables program, at an annual cost of $6,735 to offset all of its current electricity consumption. If the Village installs all of the recommended on-site solar arrays, it could purchase 4,618 blocks of electricity each year at a cost of $4,618 to offset the remaining portion of its electricity use. Utilities in Wisconsin have developed additional frameworks and tariff structures through which they are providing dedicated, locally generated off-site renewable energy to customers who opt in to these programs. Two examples include community solar, and MGE's Renewable energy Rider (RER) tariff.

Community Solar. An off-site PV array that is large enough to generate electricity for multiple residential and/or commercial buildings. Community solar projects in Wisconsin are owned by the local electric utility and ratepayers within designated classes (ex. Residential, business, industrial) may choose to purchase a portion of the electricity that the array generates. While specific terms of participation vary among community solar projects, for most community solar offerings, the customer receives credit on their monthly utility bill for the value of the electricity that the portion of the PV array that they purchased generated that month.

MGE Renewable Energy Rider (RER). MGE's RER tariff offers large energy users the opportunity to opt-in to be an off-taker of the generation capacity of the utility's local large scale renewable energy projects. Specific terms of the agreement are negotiated between the customer and the utility and agreements must be approved by the Wisconsin Public Service Commission. Using the RER, local governments, school districts, and large companies have entered into agreements with MGE to allocate portions of the electricity generated by the large solar arrays that the utility has developed in Dane County. Purchasers that own multiple buildings can allocate the electricity output from the array between their buildings so that the single array and the single agreement provides renewable energy throughout the participant's portfolio of buildings.

Community solar projects and the RER model support the development of local renewable energy systems and offer rate structures through which a participant may be able to achieve cost savings in comparison to purchasing conventional electricity through the default electricity rate. Visibility of local renewable energy projects can demonstrate the Village's use of renewable energy to the community and thus build support for, and adoption of, renewable energy among residents and businesses. Both options also create opportunities for the Village to benefit from electricity cost savings, rather than paying an additional fee to access renewable electricity.

Mount Horeb Utilities is a member of WPPI Energy, which provides the electricity that MHU supplies to its customers. Currently, MHU's contract with WPPI prohibits both community solar programs and the RER tariff framework. We recommend that, while enabling these policies would require considerable changes to contracts and regulations, the Village engage with Mount Horeb Utilities and WPPI to evaluate options through which the Village can achieve electricity cost savings through participation in locally-sited renewable energy developments.

RECOMMENDATION 3: FACILITATE A COMMUNITY-WIDE SOLAR GROUP BUY PROGRAM

Seventy-three percent of respondents to the Mount Horeb residential survey either strongly agreed or somewhat agreed with the statement, "Using renewable energy is important to our household." However, only seven percent of respondents said that they had either installed solar on their home or used renewable energy. The gap between the stated values of residents and the percentage of residents who are currently using renewable energy reveals that many households face barriers in accessing renewable energy.

Respondents identified barriers to using renewable energy, which included installation costs and lack of knowledge in moving forward with installing on-site renewable energy systems. Qualitative responses also suggested that residents have concerns about selecting a qualified and reliable solar installation company.

A solar group buy program could help residents and businesses overcome financial, technical, and information barriers to installing solar arrays at their homes and businesses. Important components of a solar group buy program are outlined below. Mount Horeb can either create a new solar group buy program, or it may consider partnering with nearby municipalities to offer a joint program.

- **Contractor qualification**. The municipality issues an RFP to residential and commercial solar installers that serve the village. The RFP outlines the framework of the solar group buy program and requests proposals from installers for the rate structure(s) that they would offer if selected as the sole provider, as well as examples of the information about recommended solar arrays that they would provide to participants, and references from previous clients who will attest to the quality and reliability of the contractor's work. From the proposals submitted, the Village selects the installer who offers the greatest value to participants within the program framework.
- **Sole sourcing**. In exchange for being the sole installer servicing the program, the contractor reduces its marketing and customer relations expenses, thus lowering the company's cost of doing business and reducing overall project costs for participants.
- **Reliability of pricing and forecasts**. The Village's program implementer coordinates site visits and cost bids by the contractor and provides quality control for the energy production and cost savings forecasts that the contractor provides to participants.
- **Streamlined process**. Both quality control by the Village's program implementer and the installer's pricing agreement with the Village eliminate the need for residents to obtain multiple and conflicting bids from contractors. Oversight by the Village's program implementer ensures that projects progress on a timely basis and that participants have access to a qualified third-party to address any questions or concerns that may arise during the project development and installation processes.

Fleet Recommendations

The Village of Mount Horeb currently owns and operates 30 vehicles, which it uses to support its police, wastewater treatment, public services, and recreation departments. Large pickup trucks (3/4 ton and above), medium/heavy duty trucks, and SUVs are the most common vehicle types, followed by half-ton pickup trucks and vans. All vehicles use internal combustion engines (ICE) and do not have gasoline-electric hybrid drives. The municipality's total fuel cost for vehicles in 2023 exceeded $70,000.

Table 14 shows Mount Horeb's municipal vehicle energy use, cost, and emissions. The Village can reduce its municipal fuel use and costs, while also reducing its annual GHG emissions by implementing the efficiency recommendations in this section.

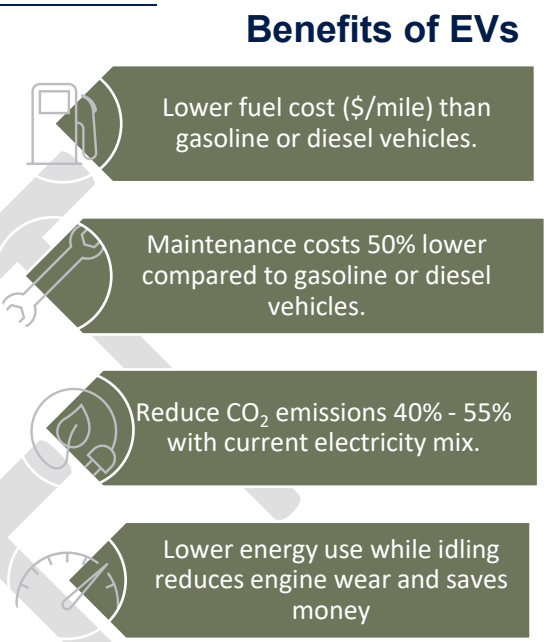


Table 14. Municipal vehicle fleet energy use

Category	Number Vehicles	Gallons of fuel	Fuel cost	Emissions (kg CO_2e)	Miles Driven	Avg MPG[19]
Pickup (1/2 Ton)	5	1,861	$6,659	15,815	60,571	27.0[20]
Pickup (3/4 Ton+)	10	3,371	$12,185	29,596	47,832	13.2
SUV	8	8,844	$31,639	75,027	91,293	10.6
Van	2	280	$1,002	2,379	10,620	10.4
Large Trucks	8	5,065	$19,410	52,092	32,713	8.9
Total	**33**	**19,421**	**$70,895**	**174,909**	**243,029**	**12.5**

Electric vehicles (EVs) provide comparable performance to conventional ICE vehicles, while offering financial and environmental advantages (see sidebar). The electric vehicle (EV) market has accelerated during the past five years and multiple manufacturers now produce an array of light duty electric cars, trucks, vans, and SUVs at price points that are competitive with conventional vehicles.

[19] Quality concerns were identified regarding annual miles driven data for some vehicles. To minimize the effects of data input errors by vehicle users. Outliers were removed from the calculation of average MPG. Therefore, the average MPG for each vehicle type may not equal the miles driven divided by the gallons of fuel used.

[20] Outliers in the vehicle fuel and mileage data suggest that the metric shown for fuel economy of half-ton pickups may not be accurate. Actual fuel economy for this vehicle category is likely closer to 13 mpg.

Currently, there are fewer EV options for larger, medium- and heavy-duty vehicles in the Village's fleet. Many of the Village's current vehicles in these categories use diesel fuel, rather than gasoline. Biodiesel is derived from plant materials and, according to the U.S. Environmental Protection Agency (EPA's) Emissions Factor Hub, generates 7.4% lower emissions than conventional diesel fuel. Additionally, emissions released from burning biodiesel are "biogenic." While emissions produced from fossil fuel combustion release *additional* GHG emissions into the atmosphere, biogenic emissions release CO2e that was already in the earth's carbon cycle, thus not adding to the overall concentration of CO2e in the atmosphere.

While the Village could cost-efficiently reduce GHG emissions by using biodiesel, rather than conventional diesel, according to the U.S. Department of Energy's Alternative Fuels Data Center[21], there are currently no biodiesel refueling stations near Mount Horeb. If the Village would like to assess options for using biodiesel in place of conventional diesel, the Village may engage with local diesel fuel retailers to determine whether they may consider adding biodiesel to the retail fuel options that they sell.

Most EVs can drive 150 – 300 miles between charges, which is significantly greater than the number of miles that the Village's vehicles travel in a single day. Because the driving range of EVs is much greater than typical daily driving distances for Mount Horeb's vehicles, the Village can add EVs to its fleet without interrupting its operations to charge vehicles. Instead, Village staff can plug-in EVs when they are off-duty, and the vehicles will be fully charged and ready for service the next day.

The project team investigated alternative electric models that Mount Horeb could purchase when replacing vehicles in its existing fleet.

RECOMMENDATION 1: ADD TWO EVS TO MUNICIPAL FLEET

Mount Horeb can reduce vehicle fuel and maintenance costs, while also lowering its annual GHG emissions by systematically replacing fleet vehicles nearing the end of their service lives with EV alternatives. While EVs offer financial savings and environmental benefits in comparison to ICE vehicles, the Project Team recommends that the Village gradually transition to EVs and that it starts the transition by replacing two conventional vehicles with EVs. Starting small will enable the Village to install required EV charging supply equipment (EVSE) and train its staff to drive and maintain these vehicles. Lessons learned from adding these vehicles will prepare the Village to systematically replace ICE vehicles with electric, or efficient ICE, options as current vehicles reach the ends of their service lives.

To ensure that the transition to EVs benefits the Village, staff will track the cost and amount of electricity used to charge the EVs, maintenance requirements, and feedback from drivers on their experiences driving the cars. The Village can use this information to guide how it adds more EVs into its municipal fleet in the future.

Part 1: Replace two existing vehicles with EVs

Replace two vehicles nearing end of service life with cost-competitive EVs that match the functionality of their ICE counterparts. The project team analyzed fleet data to identify which vehicles have cost-competitive electric options compared to conventional vehicles and are near-replacement age.

We reviewed available EVs to determine which vehicle categories currently have market-ready EV alternatives and then calculated incremental cost and payback periods to identify which categories are

[21] https://afdc.energy.gov/stations#/find/nearest?fuel=BD

feasible for adoption. While there are not yet cost-effective EVs for all vehicle categories, the EV market continues to advance quickly, so it will be important for the Village to continue to monitor the market moving forward and to watch for cost-effective electric vehicles in additional vehicle categories.

Table15 shows the four vehicle categories in Mount Horeb's fleet for which EVs are available and are currently cost-competitive. The current vehicle column shows an existing vehicle in that category in Mount Horeb's fleet, and the new gasoline vehicle benchmark shows the approximate cost and fuel efficiency rating for a new conventional vehicle in that category. The EV incremental cost is the difference between the cost of a new conventional vehicle and the cost of a corresponding EV. Costs shown do not account for any rebates or credits which may be available. The cost savings per mile is the reduced per mile cost of fueling and maintaining the EV instead of the conventional vehicle. The payback period estimates the number of years required for operational cost savings to surpass the EV's incremental costs.

Table 15. Potential EV Alternatives by Vehicle Category

Category	Ex. current vehicle	New gasoline vehicle benchmark	Ex. EV Alternative	Incremental EV Cost	Annual Cost Savings	Payback period (yrs)
Half-ton Pickup	**WWTP 2016 Ford F150**	**20 mpg $38,810**	**Ford F150 Lightning**	**$13,200**	**$1,048**	**12.6**
SUV	**Police Dept. 2015 Chevrolet Tahoe**	**22 mpg $59,000**	**Chevrolet Blazer EV**	**($12,900)**	**$1,204**	**0**
Work van	Ford Transit Connect	24 mpg $47,400	Ford E-Transit	$5,700	$1,238	4.6
Large truck	International MV607	9 mpg $112,000	International eMV series	$78,000	$3,104	25.1

Commercially available EVs in these four categories could replace 42% of the Village's vehicles. Completing this transition would reduce Mount Horeb's annual fuel and maintenance costs by approximately $16,000 and would reduce the GHG emissions from the Village's fleet vehicles by 13,300 kg CO2e per year (8.1% reduction). The Village could lower its vehicle emissions by 41,700 kg CO2e per year (25.4% reduction) by supplementing its transition to EVs by sourcing the electricity used to power the vehicles from on-site or off-site renewable energy systems.

Instead of an immediate full transition, the Project team recommends initially purchasing two EVs (bolded in Table 4) as replacements for functionally comparable vehicles that are nearing the ends of their service. In addition to achieving the cost savings shown, replacing these vehicles would reduce emissions by over 2,000 kg CO2e/year. After purchasing these vehicles, we recommend collecting data and stakeholder feedback to inform how the Village will transition additional vehicles.

Part 2: Install EV Charging Systems

EVSE Recommendations

1. Prioritize level 2 chargers
2. Install EVSE to future-proof charging needs

To enable initial and expanded future operation of EVs by staff, Mount Horeb will need to install EV charging equipment.

Table 16 summarizes the three categories of EV charging stations[22]. Level 1 chargers offer very low installation costs; however, they do not recharge vehicles quickly enough to fully recharge a vehicle during a typical off-duty period. While Level 3 equipment can quickly refuel vehicles, the equipment and installation costs for chargers in this category may deter the Village from installing DC fast chargers.

The Project Team recommends that the Village install Level 2 charging equipment at central locations where vehicles are typically parked when off-duty. Using Level 2 EVSE will allow staff to plug in a vehicle that is low on charge at the end of their shift and for that vehicle to be fully charged by the start of their next shift. Level 2 chargers require a moderate incremental cost over Level 1 chargers, but this cost is offset by their enhanced functionality.

We recommend adding two EVs to the fleet during the initial transition. If the Village chooses to replace the two vehicles listed in Part 1, the Village will need to install EVSE to support these vehicles, which would require at least one Level 2 charger at the Public Safety building, and at least one Level 2 charger at the wastewater treatment plant (WWTP).

The cost for adding EV charging equipment includes both the cost for the charging ports, as well as the cost of installing the electrical system infrastructure, such as conduit and electrical panel upgrades. Depending on the locations where the charging ports will be installed and the existing electrical infrastructure that serves the building, the cost of laying conduit and upgrading electrical panels may significantly exceed cost of the charging ports. To minimize the total cost of adding the amount of EVSE that will be needed to support a full transition of the Village's current vehicles to EVs in the future, the project team recommends that Mount Horeb install conduit and upgrade electrical service levels proactively to prepare for replacing more ICE vehicles with EVs in the future.

The following steps support cost-efficiently preparing to meet future charging needs.

1. Determine the number of vehicles that park at each location (Public Works building, Public Safety building, and WWTP) for which there is currently a commercially available EV alternative.
    a. Considering likely expansion in the market sectors in which there are cost-competitive EVs, evaluate the number of ICE vehicles that could be replaced with EVs if viable large pickup truck and large truck EVs are introduced.
2. Based on the number of daily miles that each vehicle travels, EV driving ranges, and estimated cold-weather range reductions, determine a 'worst case charging scenario,' that the EVSE will need to support (ex. High number of vehicles requiring charging on a very cold day).
3. To prepare for adding EVs to the municipal fleet, install conduit and complete electrical service upgrades that will be sufficient to support the worst-case charging scenario in a full EV transition of the municipal fleet.

[22] There are variations in capacity and functionality among different types of equipment in a given category

Table 16. EV Charging Station Types

Charger type	Approx. Range Miles per charging hour	Uses	Installed cost per port (est.)
Level 1 (120V AC)	5	Home charging	Less than $500
Level 2 (240V AC)	25	Home, workplace, and public charging (most common)	$500 - $2,500
Level 3 (DC)	200+	Public charging; transportation corridors	$40,000 - $150,000

RECOMMENDATION 2: USE ESTIMATED TOTAL COST OF VEHICLE OWNERSHIP TO GUIDE PURCHASING

To reflect the ever-changing EV market and the benefits of EVs, we recommend that the Village adopt a vehicle purchasing policy to prioritize vehicles that offer the lowest cost of ownership throughout their lifecycle, rather than the lowest initial purchase price. A purchasing policy that prioritizes selecting vehicles that have the lowest total cost of ownership (TCO) will achieve two key objectives. 1) The cost of fueling and maintaining a vehicle during the ownership period may exceed the initial cost of purchasing the vehicle. Selecting vehicles based on comparative TCO will appropriately value these costs and will offer an advantage to more fuel-efficient vehicles, as well as to EVs, which are less expensive to refuel. 2) Focusing on TCO will ensure that the Village uses taxpayer dollars as efficiently as possible to provide the services for which the municipality is responsible. Looking ahead, a TCO-based purchasing policy will ensure that future decisions about fleet transitions reflect the changing costs of EVs vs ICEs and includes the following:

- Purchase cost differential
- Ongoing fuel costs: cost to charge an EV vs. cost to purchase gasoline or diesel fuel to power an ICE vehicle
- Expected maintenance costs
- Forecasted resale values of each vehicle option

Free TCO comparison calculators are offered on the U.S. DOE's Alternative Fuels Data Center site[23], and from Fleetio[24], as well as from other sites.

Table 17 summarizes EV vs conventional vehicle considerations across cost categories.

Table 17. EV vs conventional vehicle cost comparisons - upfront and operating

Vehicle Expense Category	Electric vehicle or conventional vehicle comparison
Purchase Cost	Purchase costs vary by vehicle category
Fuel Cost	Fuel cost per mile is lower for EVs

[23] https://afdc.energy.gov/calc/

[24] https://www.fleetio.com/blog/calculating-total-cost-of-ownership-for-fleet

Maintenance Cost	Studies[25] show approximately 50% lower maintenance costs for EVs.
Resale Value	Some analyses have shown higher resale value for EVs, but irregularities in markets for all used and new vehicles from 2020 – 2023 create uncertainty.

Another way for a municipal fleet to save money is to optimize the total number of vehicles in the fleet. Low annual mileage for some municipal vehicles suggests that parts of the Village's fleet may be under-utilized. To best align the Village's fleet with functional requirements, as vehicles reach the end of their service lives, the Village can add a "Do not replace" option to the choices that it evaluates in the LCCA. When evaluating the "Do not replace" option, in an LCCA, staff may assess opportunities to combine vehicle functions in order to avoid incurring replacement costs.

RECOMMENDATION 3: LEAD COMMUNITY IN EV TRANSITION

As the Village adds EVs to its vehicle fleet, it has an opportunity to demonstrate to the community that EVs are a good transportation solution for residents and businesses.

Mount Horeb can increase the visibility of EVs in the community by adding signage to the sides or backs of EVs in its fleet, which recognizes that a municipal vehicle is an EV. In addition to increasing visibility of EVs in the community, the signage could include information that quantifies the fuel cost savings and the GHG emissions reductions that the Village is realizing by operating EVs in place of gasoline-powered conventional vehicles.

Using a fun and attractive logo or identifier for municipal EVs that connects the Village's logo, community pride, or other positive associations (trolls?) with the environmental and cost benefits can prompt the vehicles to become local conversation pieces and could consequently increase interest in EVs among residents.

A second strategy through which the Village can lead the EV transition by example would be for municipal leaders, such as the Village Administrator, the police chief, and other recognizable figures to drive one of the Village's EVs to public events. At the events, these leaders may reference their enjoyment of the EV that they drove.

There is currently only one public EV charging station in Mount Horeb, with the next closest charging stations located in Verona[26]. While most EV owners primarily charge their vehicles at home, rather than at public charging stations, concern about a lack of available charging stations is a common concern that deters people from considering purchasing an EV.

The Village may be able to reduce concerns among residents about charger availability and thereby increase EV adoption among residents by facilitating the development of additional charging stations in the community. Survey results found that community members do not support the Village installing and owning public-facing charging stations. However, survey responses also indicated that there is support for the Village

[25] Harto, C. *Electric Vehicle Ownership Costs: Chapter 2 – Maintenance.* Consumer Reports. September, 2020. (https://advocacy.consumerreports.org/wp-content/uploads/2020/09/Maintenance-Cost-White-Paper-9.24.20-1.pdf)

[26] https://afdc.energy.gov/fuels/electricity-locations#/find/nearest?fuel=ELEC&location=mount+horeb,+wi

encouraging local businesses to add EV charging stations to their facilities. Mount Horeb can foster the addition of EV charging stations in the municipality by working with businesses, such as grocery stores, restaurants, and museums, and hotels, where shoppers/visitors are likely to stay for at least 30 minutes to install charging at their places of business. To support businesses that agree to add EVSE, the Village can offer to connect them with technical assistance, to streamline permitting processes, and to publicly recognize these businesses and feature their charging stations in local business guides and in tourism materials.

Policy Recommendations

The recommendations in this section focus on two objectives: 1) institutionalizing and sustaining practices and policies that advance energy efficiency within municipal government operations; and 2) identifying ways to encourage efficient energy use and reductions in CO_2 emissions throughout the community. The recommendations can serve as a springboard for future community efforts.

Policy Recommendations

1. LCCA Purchasing Policy
2. Energy Navigator Program
3. Clean energy peer support
4. Recognize clean energy leaders

RECOMMENDATION 1: IMPLEMENT SUSTAINABLE LCCA PURCHASING POLICY

There are opportunities to increase building efficiency whenever the Village purchases a piece of equipment that uses energy. For high priority measures that generate significant energy cost savings in relation to their cost, the Village may choose to upgrade equipment before it reaches the end of its useful life. However, decisions on upgrading building systems frequently occur when a system is reaching the end of its useful life and must either be replaced or undergo significant repairs. The Village's decisions in addressing these needs will impact the Village's energy use for decades. For many building improvement decisions, the approach that offers the lowest initial cost may utilize less efficient equipment or building systems, which will force the Village to incur increased energy costs throughout the time that the equipment is operational. To manage long term operational costs and to ensure overall cost-effectiveness of capital improvements, we recommend that the Village establish a purchasing policy for all building repairs, upgrades, and new construction that estimates lifecycle operational costs for each option that is being considered and recommends the option that offers the lowest overall cost (initial cost net of financial incentives + operational costs) while achieving the Village's functional requirements. The Village may further advance its environmental goals by also assessing the estimated GHG emissions for each option and applying a cost-factor to each option based on each option's projected lifetime emissions.

Table 18 summarizes types of equipment and operational standards that the Village may use to identify upgrade options that offer the lowest lifecycle costs. While the table shows current high-performance options and standards, we anticipate that efficiency and operational standards will continue to improve in future years, so the Village will need to periodically refresh this guidance.

The Village has already implemented several of these items in certain buildings, such as purchasing LEDs and installing energy efficient equipment.

Table 18 Purchasing Policy Examples

Purchasing Policy Examples	Heating, Ventilation, and Air Conditioning (HVAC) Systems	When purchasing furnaces, consider condensing furnaces with efficiency higher than 95% AFUE.
		When an HVAC system needs to be replaced, consider installation of air source or dual-fuel heat pumps.
		When purchasing air conditioners, consider ENERGY STAR certified AC with SEER2 ≥15.2.
		Install smart thermostats with occupancy sensors to automatically setback temperatures when spaces are unoccupied.
		Consider installing or upgrading the building automation system when replacing equipment.
	Appliances and Other Equipment	New windows should meet or exceed ENERGY STAR requirements. Large commercial windows or store front windows should target U-value no greater than 0.3 and SHGC no greater than 0.25.
		Consider replacing gas domestic water heaters with hybrid electric water heaters or heat pump water heaters.
		Purchase ENERGY STAR equipment to replace office appliances and domestic water heaters.
	Lighting	Continue purchasing LED bulbs or full fixture replacements for lighting retrofit.
		Consider addition of daylighting and occupancy controls for LED lighting.

RECOMMENDATION 2: CONNECT COMMUNITY WITH INCENTIVES AND FINANCING

Respondents to both the residential survey and the business survey stated that the Village could support them in saving energy and shifting to using more renewable energy by helping them identify low-cost energy saving opportunities for their homes and businesses and by providing assistance in understanding the financial incentives and financing options that are available for making energy efficiency improvements to their homes and buildings.

Focus on Energy and WPPI Energy provide portfolios of energy efficiency informational resources, financial incentives, and technical assistance programs to residential and business customers. While changes in Federal policies will eliminate some currently available clean energy funding resources, Mount Horeb residents and businesses can apply for the Federal HOMES and HEAR rebate programs until December 31, 2026.

Focus on Energy is administering the HOMES and HEAR rebate programs in Wisconsin. The programs offer significant rebates for residential building energy efficiency and electrification improvements for single family homes and for multifamily buildings. Rebates are available for all projects that install qualifying equipment (HEAR) and/or that meet energy savings requirements (HOMES), with higher rebates offered to households with lower incomes.

The HOMES and HEAR programs offer rebates that can offset significant portions of the total costs of qualifying projects. However, to receive this funding, customers must ensure that work is done in compliance with the Federal requirements. Focus on Energy representatives and trained contractors are well-equipped to guide Mount Horeb residents throughout their project. To maximize the potential benefits of this funding

resource for the Mount Horeb community, we recommend that, through 2026, the Village highlight opportunities through HOMES, HEAR, Focus on Energy, and WPPI in its outreach to residents.

Additionally, numerous informational resources about energy efficiency and renewable energy upgrades that have been created by non-profit organizations, businesses, utilities, and units of government may provide the clean energy information that Mount Horeb stakeholders are seeking.

While valuable financial, technical, and informational resources are available to help Mount Horeb residents and businesses identify, and pay for, energy efficiency and renewable energy improvements, survey results show that many community members would benefit from assistance accessing these resources. Therefore, without providing additional financial incentives or grants, the Village can facilitate energy improvements in the community by helping community members connect with existing resources. Following are three ways that the Village could support community-wide energy savings:

1. **Village of Mount Horeb Clean Energy web page**. Adding a dedicated page for energy efficiency and renewable energy information to the Village's website would help residents, businesses, and organizations in the community remove the informational and financial barriers to saving energy that they have identified. In addition to offering a community-specific location for this information, adding this information to the Village's website would increase the credibility of this information to local stakeholders. Survey responses indicated that, while residents and businesses want help finding the resources that the page would include, they also expressed concerns about determining what information on this topic is credible and trustworthy. The Village could collaborate with WPPI Energy and Focus on Energy, which both have expertise on these topics, to provide quality assurance for the information on the page and to help the Village ensure that the page continues to display currently available resources and accurate policy guidance.
2. **Staff support**. The Village could dedicate a portion of a staff person's time to serve as the Clean Energy Navigator for community members. This person would be a first point of contact for residents and businesses

   As shown by responses to the surveys, there is significant demand and need for clean energy outreach, education, and individualized support for residents and businesses. The Village may consider either re-allocating a percentage of an existing staff person's job responsibilities to coordinate the Village's sustainability outreach, education, and assistance, or seeking funding to add a new staff person to fill this role. This staff person can both coordinate the Village's community-focused work on this topic and serve as a first point of contact for incoming inquiries. Job responsibilities may include:

   - Developing partnerships with other organizations to collaborate on education and outreach. Partnerships may include the Mount Horeb School District, the Mount Horeb Area Chamber of Commerce, WPPI Energy, Focus on Energy, Neighbors Helping Neighbors, the Mount Horeb Community Foundation, neighborhood associations, and other community organizations. Periodic updates about the Village's progress implementing its Energy Plan and on opportunities for residents and businesses to access energy saving resources can also be shared through articles in the Mount Horeb Mail.
   - Coordinating the Community-Led Energy Navigator Program (see below)
   - Staffing the municipal Sustainability and Natural Resources Committee

3. **Community-Led Energy Navigators**. Mount Horeb's municipal SNR Committee, as well as its Green Team, show that there are community members who are committed to environmental sustainability. The SNR's engagement with this planning process also demonstrates that there are residents who are committed to helping reduce community-wide emissions and to operate more energy efficiently. Recognizing these community resources, the Village can seek to build on the momentum generated during this planning process, as well as the need to help connect community members and local businesses in both completing initial low-cost, low-effort efficiency upgrades, and then in identifying and funding longer term high-impact energy projects.

   By providing coordination support for a volunteer-led clean energy navigator program, the Village can amplify its efforts by engaging residents in meaningful outreach and community-building work that responds to an identified need. To support these volunteers, the Village would need to coordinate with WPPI Energy, Focus on Energy, and other relevant resource providers to compile a set of applicable informational resources and to train the volunteers in sharing this information within their neighborhoods, and beyond. The Village could further advance the work of the Clean Energy Navigators by highlighting it on the Village's website, as well as in newsletters and other communications.

RECOMMENDATION 3: JOIN LOCAL GOVERNMENT SUSTAINABILITY PEER GROUPS

Leaders of local governments face unique challenges and opportunities when developing and implementing sustainability initiatives within their municipal operations and throughout the broader community. Considerations related to procurement, funding mechanisms, staffing capacity, and assurance of reliable service delivery, are some of the many factors that leaders must navigate for these projects.

Additionally, limited staffing and availability constraints for current staff members can both contribute to municipalities failing to move forward with projects that advance the community's clean energy objectives.

Collaborations among local governments can provide peer accountability when working toward energy goals, as well as a cadence of regular checkpoints that support forward progress. Working with other municipalities that have made energy, climate, and/or sustainability commitments can also provide valuable peer learning opportunities as leaders share both their achievements and their lessons learned as they each work on energy efficiency, renewable energy, sustainable transportation, and other similar projects in their own communities.

We recommend that Mount Horeb join one or more local government peer organizations as a strategy to support its ongoing efforts to implement the Mount Horeb Energy Plan and to advance other sustainability initiatives. There are at least two networks of this type in Wisconsin, and we recommend that the Village consider joining one, or both, of the organizations.

1. Wisconsin Green Tier Legacy Communities (GTLC) network. The Wisconsin Department of Natural Resources coordinates this group of municipalities and counties. There is no cost to join the GTLC network; however, members are required to adopt a resolution that formalizes their commitment to work with the program and to provide annual reports on the municipality's sustainability activities. The GTLC network meets online quarterly. Each meeting includes presentations on topic areas that the members identify, as well as opportunities for peer learning and exchange. In addition to quarterly meetings, members are able to participate in relevant learning opportunities and receive preferential treatment when applying for state funding related to sustainability programs. There are currently 43 GTLC members from throughout the state. Member municipalities range in size from the Village of Egg Harbor (pop. 327) to the City of Green Bay (pop. 107,395).
2. Wisconsin Local Government Climate Coalition (WLGCC). WLGCC is a non-profit organization that both advocates for improved energy and climate policies and supports local governments in moving forward clean energy and climate efforts at the local level. Programs address energy use in buildings; transportation, land use; resilience, and reducing emissions from the electricity grid. The organization provides a framework for collaboration on relevant projects, as well as access to additional resources. WLGCC currently has 25 member municipalities, as well as six county governments that are members. Members range in size from Shorewood Hills to the City of Milwaukee. Nine of the members are in Dane County (including the Dane County government).

RECOMMENDATION 4: PUBLIC RECOGNITION PROGRAM FOR ENERGY EFFICIENT BUSINESSES

Both the high number of respondents to the surveys and the feedback that respondents shared show that community members and stakeholders value and support energy efficiency and renewable energy. Of the businesses who responded, 50 percent of businesses indicated that it would be helpful for the Village to publicly recognize local businesses and organizations that are making progress in operating more energy efficiently and/or are using renewable energy.

We recommend that the Village develop a mechanism to publicly identify businesses and organizations that are taking meaningful steps on a clean energy journey. Highlighting the clean energy achievements of local businesses would create two important benefits.

1. An opportunity to earn recognition for saving energy and/or using renewable energy can add motivation for businesses to implement efficiency or operational improvements that will reduce energy use, but which may otherwise be invisible to customers and stakeholders.
2. Highlighting local businesses that are actively working to enact clean energy practices would enable community members who value environmental sustainability to choose to patronize businesses and organization that align with their values. Connecting aligned businesses and customers can increase revenue for the businesses and can support development of Mount Horeb's identity as a clean energy leader among its residents.

Funding Opportunities for Recommendations

The cost of the upgrades identified in this energy plan is substantial and may be a barrier to implementing some of the recommended measures. This section is intended to provide an overview of funding opportunities for the various upgrades identified in the report.

FOCUS ON ENERGY

Mount Horeb Utilities partners with Focus on Energy to provide incentives for renewable energy installations and energy efficiency upgrades. We recommend that Mount Horeb provides a copy of this report to its Energy Advisor and asks for assistance in identifying the best way to access rebates and support programs to fund the recommended improvements. The Focus on Energy incentive amount available depends on the measure and often specific characteristics of the equipment, such as efficiency of new building equipment or quantity of light fixtures. [27]

WPPI ENERGY

Mount Horeb is a member of WPPI Energy. While Mount Horeb Utilities (MHU), like all WPPI member utilities, participates in the Focus on Energy program, WPPI may periodically have opportunities to work with the Village to access additional funding resources to demonstrate innovative energy projects. We recommend that the Village coordinate with staff at Mount Horeb Utilities to communicate the Village's progress toward completing recommendations in this energy plan, as well as to discuss the Village's funding needs related to these efforts so that WPPI can share relevant funding opportunities that emerge with the Village.

WISCONSIN PUBLIC SERVICE COMMISSION'S OFFICE OF ENERGY INNOVATION

Mount Horeb accessed a Rural Energy Start Up Program (RESP) grant from the Wisconsin Office of Energy Innovation (OEI) to pay for this Mount Horeb Energy Plan. In addition to RESP, OEI has periodically issued funding opportunities for local governments through the Energy Innovation Grant Program (EIGP). Both RESP and EIGP have typically funded several categories of projects, including comprehensive energy planning for local governments, energy efficiency upgrades to municipal buildings, renewable energy potential studies, and microgrid feasibility assessments.

The Mount Horeb energy plan is an example of a Comprehensive Energy Planning project. Generally, to ensure that building upgrade funds that it approves achieve maximum impact, OEI has required that a jurisdiction have completed a comprehensive energy plan as a prerequisite for receiving funding to support energy efficiency or renewable energy building improvements. Because Mount Horeb has completed a comprehensive energy plan, it may now be prepared to prepare a competitive proposal for EIGP funds to support an energy efficiency or renewable energy project that is described in this plan.

CLEAN ENERGY REVOLVING FUND

Mount Horeb's Energy Plan identifies opportunities for the Village to save money on its electricity, natural gas, and transportation fuel costs. To support future energy projects, the Village can deposit the energy cost

[27] Focus on Energy's 2025 Incentive Summary: https://assets.focusonenergy.com/production/02-pdf/2025/BIZ_Business-Summary-of-Services-Incentives_2025.pdf

savings from completed energy projects into a separate Clean Energy Revolving Fund sub-account. The Village can deposit money into this fund on a monthly or annual basis, which will cause the fund balance to increase quickly.

The purpose of the Clean Energy Revolving Fund is to supplement other municipal funding sources. It is not intended to replace the need for the Village to use capital funds, operating budgets, and third-party grant funds to pay for the improvements recommended in this plan.

As Mount Horeb continues to move ahead with the recommendations in the Energy Plan, it may periodically encounter recommended projects that it is not able to include in its regular capital budget. In these cases, the Village can draw from its Clean Energy Revolving Fund to supplement other municipal funding sources and obtain approval for these projects.

Appendix 1: Building Descriptions and Recommendations

BUILDING 1: VILLAGE OF MOUNT HOREB MUNICIPAL BUILDING

Size: 12,739 square feet

Age: Built in 1924

Existing heating and cooling system: Three gas-fired constant volume rooftop units (RTU) for cooling and heating that serve the whole building. Two natural-gas-fired boilers; one is for fin tube perimeter heating in stairwells and hallways, and one is serving forced air units in the offices. Boilers are reported to be turned off in the summer.

Baseline Electricity Use: 60,361 kWh/yr

Baseline Natural Gas Use: 4,913 therms/yr

Weather-normalized site EUI: 56 kBTU/sf. At regional median for comparable buildings.

Over the past several years, some of the office spaces in Village Hall have undergone an LED retrofit and have added occupancy sensors, but there is still some fluorescent lighting in the building. The hearing room has a mixture of LEDs and fluorescent lights, but no occupancy sensors. There are multiple computers, for employee use, that provide opportunity for plug load management. The roof insulation was replaced within the last ten years, and the three constant-volume rooftop units (RTUs) were installed in 2014 to provide cooling to the building. The boilers and RTUs serve overlapping zones but are controlled by separate, non-communicating thermostats, leading to simultaneous, uncontrolled heating during the winter and shoulder seasons. However, during the site visit, staff indicated needing to use space heaters for individual offices during spring and fall, suggesting underheating in the winter and overheating in the shoulder season. There are not individual thermostats for each office area and thus, no individualized temperature control. Due to this configuration, gas and electric usage in the shoulder seasons is higher than expected. Domestic hot water (DHW) is provided by a 40-gallon gas water heater.

Table9 summarizes the recommended measures by priority level and provides potential cost, energy, and carbon savings for Village Hall. The total savings row includes the savings from high priority, medium priority, and EOL measures. Payback period for the condensing boiler is based on an incremental cost instead of a first cost and it is marked with an *. Percentage reduction is relative to the existing (baseline) case. Measure cost and annual energy values displayed in the table are rounded up to the nearest ten or hundred, depending on the initial value.

Table 19. Village Hall recommended energy actions.

Measure	Priority	Installed Cost	Annual Utility Cost Savings	Financial Payback		Annual Energy Reduction		Emissions Reduction (MT CO2e)
						kWh	Therms	
Retro-commissioning	High	$4,800	$1,100	11.7%	4.7 Yrs	5,300 8.2%	1,600 37.1%	12.1 18.7%
Retrofit LED bulbs in existing fixtures	High	$1,800	$300	2.8%	7.3 Yrs	2,100 3.2%	-40 -0.9%	1.2 1.8%
Occupancy lighting controls	High	$1,000	$200	1.9%	5.7 Yrs	1,500 2.3%	-30 -0.7%	0.8 1.2%
Plug load management	Medium	$300	$200	1.3%	2.1 Yrs	1,000 1.5%	0 -	0.6 0.9%

Measure	Priority	Installed Cost	Annual Utility Cost Savings	Financial Payback		Annual Energy Reduction		Emissions Reduction (MT CO2e)
						kWh	Therms	
Improve building air sealing	Medium	$2,700	$50	0.5%	> 50 Yrs	200 0.3%	100 1.9%	0.6 0.9%
Condensing boiler*	Medium	$6,500	$200	1.5%	48.9 Yrs	200 0.3%	400 10.1%	2.5 3.9%
Overall		**$17,100**	**$2,050**	**19.8%**		**10,300 16%**	**2,030 48%**	**18 27%**

Table 20 identifies the impacts of replacing existing fossil fuel powered space and water heating equipment at Village Hall with electricity-powered systems ("Decarbonization measures"). The primary function of a decarbonization measure is to eliminate fossil fuel usage and reduce carbon emissions. Actual carbon emissions reduction over the lifetime of the equipment is difficult to quantify because of fluctuations in the generation sources that supply Mount Horeb's regional electricity grid. Mount Horeb should consider these options if they are interested in a decarbonization or electrification pathway.

The table shows the estimated energy and cost impact of each improvement. The cost listed for the equipment is shown as incremental cost compared with a like-for-like system replacement. The percentage reduction for each measure is relative to the existing (baseline) case.

Table 20. Village Hall recommended decarbonization measures.

Measure	Incremental Cost	Annual Utility Cost Savings		Annual Energy Reduction	
				kWh	Therms
Heat Pump Water Heater	$1,300	-$400	-5%	-4,500 -6.9%	300 6.8%
Air to Water Heat Pump (Alternative to Condensing Boiler)	$271,000	-$1,600	-19%	-18,800 -29%	2,400 55%

High Priority: Retro-Commissioning

Next Step: Focus on Energy provides incentives and a list of qualified contractors for retro-commissioning or building tune-ups. Contact an Energy Representative to understand potential programs and to enroll. [28]

We recommend that Village Hall explore retro-commissioning to address multiple HVAC issues that affect comfort and energy use. Retro-commissioning is a process of servicing and repairing existing heating and air conditioning equipment to restore it to nearly its original level of performance. Retro-commissioning for Village Hall would include reviewing thermostats, valves, and boiler and RTU tune-ups to reduce simultaneous heating and fan usage. Advanced controls such as demand control ventilation (DCV) and boiler supply water temperature reset based on outside air temperature are recommended to be implemented as part of the tune-up process. These tune-ups will also eliminate the need for space heaters in office areas and should mitigate occupant comfort concerns.

[28] Information on Focus' retro-commissioning incentives is here: https://focusonenergy.com/business/building-optimization

The retro-commissioning process would also generate a report that recommends additional system improvements, such as implementing a building automation system (BAS) to tie RTU and boiler operation together and for better implementation of advanced control sequences.

High Priority: LED Upgrades

Next Step: Finish existing fluorescent tube conversion to LED or replace existing fluorescent light fixtures with integrated LED fixtures. Discuss upgrades with Focus on Energy representatives to ensure that lighting fixture upgrades and retrofits optimize potential financial incentives.

Some areas of Village Hall, such as office spaces, have already been retrofitted with LED fixtures. The stairways and hearing room have a mixture of LED and fluorescent lighting. Energy cost savings realized by replacing fluorescent lighting with LED fixtures will quickly recoup the initial installed costs of these improvements. Therefore, we recommend all fluorescent lighting be retrofitted to LEDs. An LED tube retrofit (LED bulbs are placed into existing fixtures) is less expensive, and depending on the ballast and fixture wiring, certain types of tube retrofits can allow for external occupancy sensors (wall-mounted or ceiling-mounted). A full LED fixture replacement is more costly but allows for integrated advanced lighting controls including occupancy, daylighting and task tuning. 20 displays values for an LED tube retrofit.

High Priority: Lighting Occupancy Controls

Next Step: Incorporate occupancy sensors into LED fixtures in smaller enclosed areas, either as externally mounted components or integrated directly into the fixture. Discuss with Focus on Energy representative as occupancy sensors may be eligible for financial incentives.

Some of the office areas already have occupancy sensors installed, but the hearing room does not have occupancy sensors. We recommend installing occupancy sensors in smaller enclosed areas, such as offices, backrooms, the hearing room, corridors, and lavatories that do not already have automatic controls. Daylighting was not considered because windows are mainly located near stairways and hallways.

Medium Priority: Plug Load Management

Next Step: Implement smart plugs or advanced power strips to reduce energy used by computers and by other miscellaneous loads

We recommend installing smart plugs or advanced power strips with schedule timer control and/or load-sensing control to automatically power off devices, such as computers, after periods of inactivity to reduce standby energy waste.

Medium Priority: Improve Building Air Sealing

Next Step: Hire a qualified insulation or air sealing contractor to inspect building and air seal any leaks, gaps, or cracks in the building envelope (ex. Walls, roof, windows, doors, etc.).

Air sealing helps prevent air leaks, thus reducing the workload on heating and cooling systems and improving comfort. Air sealing is typically done on walls, floors, basements, and around doors and windows. We recommend having a professional walk through the building and air seal any leaks that they notice.

Medium Priority: Condensing Boiler Upgrade

Next Step: Consult an HVAC contractor to replace existing gas-fired boiler with a condensing boiler. Discuss this measure with Focus on Energy representative, as boiler upgrades may be eligible for incentives.

Village Hall has two existing 210 MBH boilers that are rated at 80% thermal efficiency. They are turned off during the summer months and used for forced air heating in offices and fin tube perimeter heating in stairwells and hallways. If the village is not pursuing an electrification pathway, we recommend replacing the boilers with high efficiency fully condensing boilers. After retro-commissioning to see how/if the boilers and RTUs can be integrated, the Village should have detailed heating load calculations performed to determine if the boilers can be downsized. Downsizing the boilers would both reduce the cost of the condensing boiler and reduce the cost of supplying the boiler with energy during operations. In addition to condensing boilers, implement outdoor air temperature reset controls on a trim-and-respond sequence to adjust the hot water temperature based on outdoor temperature.

Decarbonization Measure: Alternative to Condensing Boiler Upgrade – Air-to-Water Heat Pump Upgrade

Next Step: Consult a qualified HVAC contractor to supplement the existing gas-fired boiler with an air-to-water heat pump (AWHP) to reduce the use of natural gas heating.

We recommend this measure if Mount Horeb is interested in pursuing an electrification or decarbonization strategy. The hybrid AWHP + gas boiler configuration enables the use of electric heat pump technology as the primary hydronic heating source. The AWHP is used until outdoor temperatures drop below a predefined switchover point, at which the system switches over to the gas-fired boiler for heating. This configuration maximizes efficiency by leveraging the heat pump's high performance during milder conditions and maintains reliable heating during colder weather, when heat pump performance drops.

Decarbonization Measure EOL: Heat Pump Water Heater Upgrade

Next Step: Consult a qualified plumbing contractor to replace the existing gas-fired domestic water heater with a heat pump water heater (HPWH) for improved efficiency and carbon reductions.

We recommend this measure if Mount Horeb chooses to pursue an electrification or decarbonization strategy. A HPWH replaces fossil-fuel-based water heating while being 2-4 times more efficient than a standard electric water heater. It uses electricity to move heat from the surrounding area into the water, instead of generating heat directly through electric resistance. We recommend replacing the gas-fired domestic water heater at its end of life with a HPWH.

BUILDING 2 MOUNT HOREB PUBLIC LIBRARY

Size: 15,936 square feet

Age: Built in 2001

Existing heating and cooling system: One variable-air-volume rooftop air-handling unit with VAV (variable air volume) terminal boxes equipped with hot water reheat serve the west side of the building. One staged air volume rooftop air-handling unit with booster coils equipped with hot water reheat serve the east side of the building. Both rooftop units use DX cooling and gas-fired heating and have an air-side economizer. A condensing boiler provides hot water to the VAV terminal boxes, booster coils, perimeter convectors, and the radiant floor heating system. On the site visit, staff noted that radiant floor heating, which is in the children's area, is turned off and staff are uncertain about how well the radiant floor heating is functioning.

Baseline Electricity Use: 148,589 kWh

Baseline Natural Gas Use: 4,956 therms

Weather-normalized Site EUI: 68 kBTU/sf. Lower than regional median for similar buildings (74 kBTU/st).

Over the past several years, some spaces of the library have undergone LED retrofits. While there are existing occupancy sensors in the bathroom and storage areas, there are additional opportunities for both occupancy and daylighting controls throughout the building. The building is equipped with a Building Automation System (BAS) with advanced control sequences such as demand controlled ventilation (DCV) and boiler supply water temperature reset control. There is an electric humidifier for the building, but staff noted that it is turned off because condensation from high humidity was causing paint damage in the reading room. The radiant floor heating in the children's area was also turned off. There are multiple desktop computers in the area that provide opportunities for plug load management. Domestic hot water is provided by a 40-gallon electric resistance water heater that was installed in 2019.

Table 21 displays the recommended measures for the library and provides estimated installation cost, energy, and carbon savings. The total savings row includes the savings from high priority, medium priority, and EOL measures. Payback periods for most measures are based on totals cost of the measures; however, the estimated cost indicated for the roof upgrade, which is an end-of-life measure, indicates the incremental cost of increasing insulation levels in the roof in comparison to a business-as-usual like-for-like replacement. This distinction is marked with an *. The percent savings/reduction columns compare reduced energy, cost, and emissions available from completing the measure to the existing (baseline) case.

Table 21. Library measure prioritization and estimated savings.

Measure	Priority	Installed Cost	Annual Utility Cost Savings		Financial Payback	Annual Energy Reduction		Emissions Reduction (MT CO2e)
						kWh	Therms	
Retro-commissioning	High	$8,000	$1,100	7.0%	7.5 yrs	8,200 7.0%	400 7.0%	7.3 7.0%
Retrofit LED bulbs in existing fixtures	High	$2,000	$800	5.2%	2.5 yrs	6,900 5.9%	-100 -2.3%	3.7 3.6%
Occupancy lighting controls	High	$1,100	$700	4.0%	1.8 yrs	5,300 4.5%	-100 -2.3%	2.9 2.8%

Measure	Priority	Installed Cost	Annual Utility Cost Savings		Financial Payback	Annual Energy Reduction		Emissions Reduction (MT CO2e)
Daylighting controls	High	$500	$500	6.4%	0.4 yrs	8,500 7.2%	-100 -2.3%	4.8 4.6%
Plug load management	Medium	$300	$100	0.6%	2.4 yrs	800 0.7%	0 0%	0.5 0.5%
Improve building air sealing	Medium	$1,800	$90	0.6%	19.9 yrs	200 0.2%	300 4.7%	1.5 1.5%
Upgrade roof insulation*	EOL	$48,700	$400	2.5%	>50 yrs	1,800 1.5%	700 13.1%	5.0 4.8%
Heat pump water heater*	EOL	$1,300	$600	3.5%	2.5 yrs	4,500 3.8%	0 0%	2.9 2.8%
Total		**$63,700**	**$4,290**	**29.8%**		**36,200 30.9%**	**1,100 19%**	**28.6 27%**

Table 22 identifies the impacts of replacing existing fossil fuel powered space heating equipment at the library with an electricity-powered system ("Decarbonization measure"). The primary function of a decarbonization measure is to eliminate fossil fuel usage and reduce carbon emissions. Actual carbon emissions reduction over the lifetime of the equipment is difficult to quantify because of fluctuations in the generation sources that supply Mount Horeb's regional electricity grid. Mount Horeb should consider these options if they are interested in a decarbonization or electrification pathway.

Table 22. Library recommended decarbonization measures.

Measure	Incremental Cost	Annual Utility Cost Savings		Annual Energy Reduction		
				kWh	Therms	
Air-to-Water Heat Pump	$96,900	-$4,200	-28%	-45,300 -38%	4,500 82%	82%

High Priority: Retro-commissioning

Next Step: Focus on Energy provides incentives and a list of qualified contractors for retro-commissioning or building tune-ups. Contact an Energy Representative to understand potential programs and to enroll. [29]

We recommend that the Mount Horeb Library explore retro-commissioning to address HVAC issues that are affecting energy use. Retro-commissioning is a process of servicing and repairing existing heating and air conditioning equipment to restore it to nearly its original level of performance. Retro-commissioning of the library includes a BAS tune-up to identify potential improvements, such as reviewing the VAV system to reduce fan energy by lowering minimum airflow setpoints at the terminal boxes, minimizing zone reheat when the AHU is in cooling mode, optimizing humidifier operation to prevent paint damage, and improving the radiant floor heating system operation.

High Priority: LED Upgrades

[29] Information on Focus on Energy's retro-commissioning incentives is here: https://focusonenergy.com/business/building-optimization

Next Step: Finish tube replacement from fluorescent T8 to LED or replace light fixtures with integrated LED fixtures. Discuss with Focus on Energy representatives as lighting fixture upgrades and retrofits are eligible for incentives.

Some lighting in the library has already been retrofitted to LED lighting, and we recommend retrofitting the rest of the fluorescent lighting to LED lighting. An LED tube retrofit (LED bulbs are placed into existing fixtures) is less expensive than a fixture replacement, and depending on the ballast and fixture wiring, some tube retrofits can allow for external occupancy sensors (wall-mounted or ceiling-mounted). A full LED fixture replacement is more costly but allows for integrated advanced lighting controls including occupancy, daylighting, and task tuning. Table 21 displays estimated costs, as well as energy, cost, and emissions reductions for an LED tube retrofit.

High Priority: Occupancy Sensor Controls

Next Step: Incorporate occupancy sensors into LED fixtures in smaller enclosed areas, either as externally mounted components or integrated directly into the fixture. Discuss with Focus on Energy representative as occupancy sensors may be eligible for financial incentives.

Occupancy sensors are already located in lavatories and storage areas. We recommend installing occupancy sensors in the office, break rooms, and larger reading room areas where controls are not already present.

High Priority: Daylighting Controls

Next Step: Implement daylighting controls around perimeter of building in main reading, information services, and general collection areas; discuss with Focus on Energy representative as daylighting controls are eligible for incentives.

We recommend implementing automatic daylight continuous dimming controls near windows to reduce energy use while maintaining sufficient light levels for reading and other visual tasks. An initial illuminance target of 50 footcandles can be set and then fine-tuned by the controls contractor based on occupant feedback.

Medium Priority: Improve Building Air Sealing

Next Step: Hire a qualified insulation or air sealing contractor to inspect building and air seal any leaks, gaps, or cracks in the building envelope (ex. Walls, roof, windows, doors, etc.).

Air sealing helps prevent air leaks, thus reducing the workload on heating and cooling systems and improve comfort. Air sealing is typically done on walls, floors, basements, and around doors and windows. We recommend having a professional walk the building and air seal any leaks that they find.

Medium Priority: Plug Load Management

Next Step: Implement smart plugs or advanced power strips for computers and other miscellaneous loads.

We recommend installing smart plugs or advanced power strips with schedule timer control and/or load-sensing control to reduce standby energy waste by automatically powering off the library's computers after periods of inactivity.

EOL: Upgrade Roof Insulation

Next Step: Have an engineer or contractor review insulation and determine an improvement plan; discuss with Focus on Energy representative for potential incentives with roof insulation upgrades.

While adding attic insulation is expensive, it can significantly reduce heating loads. We recommend insulation be R-30 or better to comply with current energy code.

EOL/Decarbonization: Heat Pump Water Heater Upgrade

Next Step: Consult a qualified plumbing contractor to replace the existing electric resistance domestic water heater with a heat pump water heater (HPWH) for improved efficiency and carbon reductions.

A HPWH is 2-4 times more efficient than a standard electric water heater, such as the current water heater at the library, leading to substantial energy savings. An HPWH uses electricity to move heat from the surroundings into the water, instead of generating heat directly through electric resistance. When the current water heater reaches the end of its service life, we recommend replacing it with an HPWH.

Decarbonization Measure: Air-to-Water Heat Pump Upgrade

Next Step: Consult a qualified HVAC contractor to supplement the existing gas-fired boiler with air-to-water heat pump (AWHP) to reduce the use of natural gas heating.

We recommend this measure if Mount Horeb is interested in pursuing an electrification or decarbonization strategy. The hybrid AWHP + gas boiler setup enables the use of electric heat pump technology as the primary hydronic heating source until outdoor temperatures drop below a predefined switchover point, at which the system switches over to the gas-fired boiler for heating. This configuration maximizes efficiency by leveraging the heat pump's high performance during milder conditions and maintains reliable heating during colder weather, when heat pump performance drops.

BUILDING 3 COMMUNITY CENTER

Size: 9,660 square feet

Age: Built in 1978. The top floor houses the Senior Center, and the Parks and Recreation department occupies the bottom floor. The top floor used to be a library until the early 2000s, and the ground floor used to be a youth activity center.

Existing heating and cooling system: Five split system air conditioners with gas-fired furnaces provide heating and cooling to the building. Two systems serve the top floor and three serve the bottom floor, with two of the bottom floor systems in a twinned configuration. The units were replaced in 2020, 2022, 2023, and 2024. A packaged terminal air conditioner (PTAC) serves the converted screen porch area on the ground floor. On the site visit, staff noted that the office area in the senior center is always too cool in the summer and too hot in the winter, such that they use space heaters in the summer for the offices.

Baseline Electricity Use: 53,921 kWh

Baseline Natural Gas Use: 2,662 therms

Weather-normalized Site EUI: 48 kBTU/sf. Lower than median for similar buildings (61 kBTU/sf).

The Community Center is a two-story building with the parks and recreation center on the first floor and the senior center on the second floor. All the HVAC systems have been replaced in the last five years. Staff in the Senior Center noted that their offices are often too cold in the summer and too hot in the winter and they use space heaters in the summer. Because the second floor used to be a library, only one of the offices contains a thermostat, so there isn't proper temperature control in the office wing. The senior citizens who use the facility, however, are generally comfortable. For the Parks and Recreation Center, staff indicated that there is a piece of paper covering the thermostat to prevent people from changing it and the temperature is set to be constant. The converted screen porch area on the first floor is conditioned with a PTAC that is turned off when the room is not being used. Domestic hot water is provided by a 40-gallon natural gas water heater that was replaced in 2019. Lighting in the parks and recreation center has been replaced with LEDs that are connected to occupancy sensors, while the Senior Center has T8 fluorescent lighting with new fixtures. The Senior Center does not have any lighting controls. Except for the former screen porch area and the director's office in the senior center, the windows are original.

Table 23 displays the recommended measures for the Community Center and provides estimated installation cost, energy, and carbon savings. The total savings row includes the savings from high priority, medium priority, and EOL measures. Payback periods for most measures are based on totals cost of the measures; however, the estimated cost indicated for the roof upgrade, which is an end-of-life measure, indicates the incremental cost of increasing insulation levels in the roof in comparison to a business-as-usual like-for-like replacement. This distinction is marked with an *. The percent savings/reduction columns compare reduced energy, cost, and emissions available from completing the measure to the existing (baseline) case.

Table 23. Community Center measure prioritization and estimated savings

Measure	Priority	Installed Cost	Annual Utility Cost Savings		Financial Payback	Annual Energy Reduction		Emissions Reduction (MT CO2e)
						kWh	therms	
Retrofit LED bulbs in existing fixtures	High	$2,800	$400	5.2%	8.3 yrs	3,000 6.1%	-100 -3.1%	1.6 3.3%
Smart Thermostats	High	$600	$300	3.3%	2.8 yrs	1,500 3.1%	200 6.3%	1.8 3.7%

Measure	Priority	Installed Cost	Annual Utility Cost Savings		Financial Payback	Annual Energy Reduction		Emissions Reduction (MT CO2e)
						kWh	therms	
Retro-commissioning	High	$4,900	$500	6.4%	11.8 yrs	3,100 6.4%	200 6.8%	3.1 6.5%
Improve building air sealing	Medium	$1,400	$50	0.7%	28.3 yrs	200 0.3%	100 3.7%	0.7 1.5%
ENERGY STAR commercial appliances*	EOL	$1,500	$90	1.4%	16.2* yrs	800 1.6%	0 0%	0.5 1.0%
Window replacement*	EOL	$22,500	$200	1.6%	>50 yrs*	1,000 2.1%	-100 -1.8%	0.3 0.7%
Upgrade roof insulation*	EOL	$14,800	$90	1.3%	>50 yrs*	300 0.7%	200 6.3%	1.3 2.7%
Overall		**$48,500**	**$1,630**	**20%**		**9,900 20%**	**500 18%**	**9.3 19%**

Table 24 identifies the impacts of replacing existing fossil fuel powered water heating equipment at the Community Center with an electricity-powered system ("Decarbonization measure"). The primary function of a decarbonization measure is to eliminate fossil fuel usage and reduce carbon emissions. Actual carbon emissions reduction over the lifetime of the equipment is difficult to quantify because of fluctuations in the generation sources that supply Mount Horeb's regional electricity grid. Mount Horeb should consider this option if they are interested in a decarbonization or electrification pathway.

Table 24. Community Center recommended decarbonization measures.

Measure	Incremental Cost	Annual Utility Cost Savings		Annual Energy Reduction	
				kWh	Gas
Heat Pump Water Heater	$1,300	-$200	-3.4%	-2,100 -4.4%	100 3.1%

High Priority: Retro-commissioning

Next Step: Focus on Energy provides incentives and a list of qualified contractors for retro-commissioning or building tune-ups. Contact a Focus on Energy, Energy Representative to understand potential programs and to enroll. [30]

We recommend that the Community Center explore retro-commissioning to address the HVAC issues that are affecting comfort, especially in the senior center. Retro-commissioning is a process of servicing and repairing existing heating and air conditioning equipment to restore it to nearly its original level of performance. For the Community Center, this process includes reviewing thermostats and performing a test and balance procedure for the building to eliminate the need for space heaters in the summer. As part of the retro-commissioning process, we also recommend relocating the thermostats to the areas that they serve. This is particularly important on the bottom floor, which was originally an open space but was later converted

[30] Information on Focus on Energy's retro-commissioning incentives are here: https://focusonenergy.com/business/building-optimization

into a wing of offices. Currently, only one office contains a thermostat, leaving the rest of the wing without proper control.

High Priority: Smart Thermostats Upgrade

Next Step: Replace thermostats with smart thermostats. We recommend replacing existing thermostats with smart thermostats to automatically adjust temperature setpoints based on occupancy sensing, ultimately saving energy by reducing energy used to heat and cool unoccupied spaces. As part of this effort, we also recommend implementing temperature setback protocols for unoccupied periods in the parks and recreation portion of the building. When replacing thermostats, we also recommend that the Community Center considers relocating the thermostats on the ground floor to the areas they are serving for better temperature control and comfort. Currently, the office wing has only one thermostat located in one of the offices and therefore it is directing heating and cooling based only on the current temperature in a limited and confined space.

High Priority: LED Upgrades with Occupancy Sensors

Next Step: Retrofit tube replacement from T8 fluorescent to LED in the senior center. Discuss with Focus on Energy representatives to ensure that lighting equipment used for retrofits is eligible for incentives.

The parks and recreation floor already has LED lighting with occupancy controls, but the senior center has T8 fluorescent in both uplight and downlight fixtures. The senior center has newer fixtures, so we recommend an LED tube retrofit (LED bulbs are placed into existing fixtures) and implementing occupancy control. Depending on ballast and fixture wiring, some tube retrofits can allow for external occupancy sensors (wall-mounted or ceiling-mounted).

Medium Priority: Improve Building Air Sealing

Next Step: Hire a qualified insulation or air sealing contractor to inspect building and air seal any leaks, gaps, or cracks in the building envelope (ex. Walls, roof, windows, doors, etc.).

Air sealing helps prevent air leaks, thus reducing the workload on heating and cooling systems and improving comfort. Air sealing is typically done on walls, floors, basements, and around doors and windows. We recommend having a professional walk the building and air seal any leaks that they find.

EOL: ENERGY STAR Appliances

Next Step: Replace equipment with ENERGY STAR appliances at their end of life.

ENERGY STAR appliances are energy efficient appliances that use less energy than alternative non-certified models. Upon end of life, we recommend replacing appliances, such as the refrigerators and dishwasher with ENERGY STAR certified units.

EOL: Windows Replacement

Next Step: At end of life, replace windows with low-E, double pane windows.

Some windows, such as those on the porch and in the director's office on the top floor, have been replaced, while the rest remain original to the building. When the existing windows reach the end of their service life, we recommend replacing the original windows with low-E, double pane glazing for improved energy efficiency and occupant comfort. Upgraded windows can significantly reduce heating and cooling loads.

EOL: Upgrade Roof Insulation

Next Step: Request that an engineer or contractor evaluate existing insulation and determine an improvement plan; discuss with Focus on Energy representative for potential incentives with roof insulation upgrades.

The current roof is pitched with insulation between the studs and the roof. The building does not have an attic, and facility staff were not aware of any additional insulation that has been added. When the roof reaches its end of life, we recommend bringing the roof insulation level to R-30 or greater to comply with the current energy code. While roof upgrades are expensive, they can help reduce heating and cooling loads.

Decarbonization Measure at EOL: Heat Pump Water Heater Upgrade

Next Step: Consult a qualified plumbing contractor to replace the existing gas-fired domestic water heater with a heat pump water heater (HPWH) for improved efficiency and carbon reductions.

We recommend this measure if Mount Horeb is interested in pursuing an electrification or decarbonization strategy. A HPWH replaces fossil-fuel-based water heating while being 2-4 times more efficient than a standard electric water heater. It uses electricity to move heat from the surroundings into the water, instead of generating heat directly through electric resistance. When the existing domestic hot water system reaches the end of its service life, we recommend replacing it with a HPWH.

BUILDING 4 PUBLIC SAFETY: POLICE STATION

Size: 29,000 square feet

Age: Built in 2019. The building consists of a fire station and a police station. Our site visit focused primarily on the police station.

Existing heating and cooling system: The building is served by two variable-air-volume (VAV) air-handling units (AHU) with DX cooling and hot water terminal reheat, one dedicated to the fire station and the other to the police station. Hot water is provided to the building by two natural gas boilers, with one in lead and the other for backup operation. The police station's garage is served by unit heaters and gas-fired makeup air units (MAU) with energy recovery ventilation (ERV).

Baseline Electricity Use: 285,611 kWh

Baseline Natural Gas Use: 13,944 therms

Weather-normalized Site EUI: 79.5 kBTU/sf. Higher than median for similar buildings (71.8 kBTU/sf).

The building was designed with energy efficiency in mind; however, site EUI does exceed the national median for this building type. The building receives natural gas and electricity service through joint accounts that serve both the fire department and the police department. Energy costs are distributed between the Village (for the police station) and the Mount Horeb Area Joint Fire Department and Emergency Medical Service based on an agreement between the parties that the Village will pay 58 percent of the energy costs and the fire department will pay the other 42 percent of the costs. The energy assessment confirmed that the building appears to be operating efficiently. While more detailed analysis of would be needed to confirm, it is likely that the police station's higher EUI reflects a misalignment between the terms of the agreement between the parties and how energy is actually used in the building.

A building automation system (BAS) manages the HVAC system, allowing for advanced control strategies such as economizer operation, demand control ventilation via CO2 sensors, supply air temperature control, static pressure control, and hot water supply temperature reset controls. The gas and electric bills are divided between the fire and police stations, with 58% allocated to the police station and 42% to the fire department. Each station receives its own water bill. Domestic hot water is provided by an ENERGY STAR certified condensing gas water heater. The police station also features LED lighting throughout with occupancy sensors, along with automated blinds for additional efficiency.

As the building is relatively new and already incorporates many energy efficient measures, our recommendations primarily focus on electrification and decarbonization opportunities that can be implemented when the existing equipment approaches the end of its service life.

Decarbonization Measure at EOL: Air-to-Water Heat Pump Upgrade

Next Step: Consult a qualified HVAC contractor to supplement the existing gas-fired boiler with air-to-water heat pump (AWHP) to reduce the use of natural gas heating.

We recommend this measure if Mount Horeb is interested in pursuing an electrification or decarbonization strategy. The hybrid AWHP + gas boiler setup enables the use of electric heat pump technology as the primary hydronic heating source until outdoor temperatures drop below a predefined switchover point, at which the system switches over to the gas-fired boiler for heating. This configuration maximizes efficiency by leveraging the heat pump's high performance during milder conditions and maintains reliable heating during colder weather, when heat pump performance drops.

Decarbonization Measure at EOL: Heat Pump Water Heater Upgrade

Next Step: Consult a qualified plumbing contractor to replace the existing gas-fired domestic water heater with a heat pump water heater (HPWH) for improved efficiency and carbon reductions.

We recommend this measure if Mount Horeb is interested in pursuing an electrification or decarbonization strategy. A HPWH replaces fossil-fuel-based water heating while being 2-4 times more efficient than a standard electric water heater. It uses electricity to move heat from the surrounding into the water, instead of generating heat directly through electric resistance. We recommend replacing the DHW at its end of life with a HPWH.

Appendix 2: Solar Methodology

The steps described in this section were followed to recommend sizes of solar arrays that could be installed at each municipal facility. The scope of the Energy Plan project did not allow for solicitation of bids from solar installers to determine exact array configurations, capacities, and costs. The scope also did not include evaluations of roof load capacity for each facility to confirm that the roof structures at all facilities are sufficient to support the recommended solar arrays.

1. **Assessed available space**. Used on-site assessments of Village Hall, the Library, the Public Safety Building, and the Community Center to determine the amount of rooftop space that is available to install a solar array.
    a. Supplemented site visits with aerial and street level imagery from Google Maps and other online sources to assess available roof space, ground space, and potential shading for the remaining municipal facilities.
2. **Determined maximum generating capacity**. Used the National Renewable Energy Lab's (NREL's) PVWatts tool to determine the maximum photovoltaic (PV) array capacity that could be installed in the available space and the annual amount of electricity that the maximum array capacity would generate in an average year.
3. **Optimized cost-effectiveness**. The terms of the MHU electric tariff that applies to facilities that house PV arrays that have generating capacity greater than 20 kW-DC offer a low value to the customer for electricity that the PV array generates which exceeds the building's electricity demand at that time ("over production"). To reduce occurrences of over-production, if the PVWatts output estimated electricity production greater than 80 percent of the building's annual electricity consumption, the size of the recommended array was reduced to a capacity that would produce 80 percent of the facility's annual electricity consumption.
4. **Estimated net installed cost**. The initial cost of the installed array was estimated to be $2.70/watt based on NREL's most recent market assessment[31]. Focus on Energy offers a financial incentive of $50/kW-DC for commercial solar installations, up to a maximum $25,000 incentive amount. The value of this incentive was deducted from the total cost to calculate the net cost. Due to termination of the Federal Investment Tax Credit for any renewable energy systems completed after July 2026, potential value of the ITC was not deducted from the total cost.
5. **Forecast financial payback**. Used U.S. Energy Information Administration (EIA) data for Wisconsin[32] to determine an average value of $0.127/kWh for electricity that the arrays produce which reduces the amount of electricity that the facility purchases. The value per kilowatt-hour produced was applied to the amount of electricity that the array would produce each year to determine an annual value of the electricity that would be generated. The net cost of the array was divided by the annual value of electricity produced to estimate the number of years that would be required for the value of the electricity that is generated to surpass the initial net cost of the array. The financial payback

[31] https://www.nrel.gov/solar/market-research-analysis/solar-installed-system-cost

[32] https://www.eia.gov/electricity/state/wisconsin/

period does not apply a discount rate to future production and does not consider the potential effects of changes in electricity prices.

We recommend that the Village follow standard procurement procedures of soliciting bids from qualified installation contractors to determine specifications for PV systems on the buildings on which it decides to install solar arrays.

Appendix 3: Fleet Methodology

The analysis measured the current annual energy, cost, and emissions impacts of the Village of Mount Horeb's municipal fleet. It also applied data on current vehicles to performance metrics of new gasoline, diesel, and electricity-fueled vehicles to recommend a strategy through which the Village can cost-effectively reduce the energy used, and emissions generated by, its vehicles. The methodology used to calculate data on current vehicles and prepare recommendations for fleet vehicle replacements is described below.

1. Calculate key performance indicators (KPIs) for municipal fleet vehicles.
    - Collected data showing the number of gallons of fuel purchased for each vehicle, as well as the fuel type (gasoline, diesel, or other) during a 24-month period
    - Collected data showing the number of miles driven by each vehicle during the same 24-month period.
    - Applied data for fuel use, fuel type, and miles driven to calculate the pounds of CO_2 emitted by each vehicle
    - All Village-owned vehicles were assigned to one of five categories: Half-ton pickup truck, Large pickup truck, Heavy-duty truck, SUV, and Van.
    - Estimated fuel costs per gallon based on 24-month average fuel costs for the Midwest[33].
    - Calculated the annual fuel use, fuel cost, miles driven, and CO_2 emissions for all of the Village's vehicles, then segmented each metric for each vehicle category.
2. Surveyed the market to identify all electric vehicles available in the existing vehicle categories in the Village's fleet.
    - Limited findings to eliminate vehicles that are not yet in production or had limited market share, making them difficult for the Village to obtain.
    - Within each vehicle category, identified a cost-effective EV option that met minimum driving range requirements and had a strong fuel economy (kWh/100 miles) rating to use for opportunity analysis.
3. Surveyed the market to identify a leading gasoline or diesel-powered vehicle in the existing vehicle categories in the Village fleet that the Village would be likely to consider for purchase during its normal vehicle retirement and replacement process.
    - Identified cost and fuel economy metrics for each selected vehicle.
4. Used previous gasoline, diesel, and electricity costs to calculate the cost of fuel used to drive one mile by the selected EV and by the selected gasoline or diesel vehicle in each vehicle category.
5. Applied research by Consumer Reports[34] to estimate the average per mile maintenance costs for EVs and gasoline or diesel-powered vehicles.
   Calculated the potential cost savings per mile that the Village could obtain by purchasing an EV in place of a gasoline or diesel vehicle. If the net purchase cost of the EV exceeded the cost of the gasoline or diesel vehicle, calculated the number of miles after which the per mile cost savings from driving the EV would surpass the incrementally higher purchase of the EV.

[33] U.S. Energy Information Administration Weekly Retail Gasoline and Diesel Prices. https://www.eia.gov/dnav/pet/pet_pri_gnd_dcus_r20_a.htm

[34] Harto, C. *Electric Vehicle Ownership Costs: Chapter 2 – Maintenance.* Consumer Reports. September, 2020. (https://advocacy.consumerreports.org/wp-content/uploads/2020/09/Maintenance-Cost-White-Paper-9.24.20-1.pdf)

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