

City of Hillsboro

2026 Annual Budget





Mayor

Greg Kubarski

City Council

Ward 1—Mark Lankey, Randy Seeley

Ward 2—Rick Hanke, Darrow Novy

Ward 3—Leanne Beyer, Pat Moen

Ward 4—Tom Hotek, Liz Parish

City Clerk

Sheila Schraufnagel

City Treasurer

Lisa Johnson

Librarian

Jackie Pysarenko

Chief of Police

Pat Clark

Utility Superintendent

Mike Lange

City Administrator

Cory Isaacs



Executive Summary – 2026 Annual Budget

The City of Hillsboro has four main goals: (1) improve services; (2) build community; (3) be fiscally responsible; and (4) and communicate openly. We work every day to make those goals happen. Here are specific examples from 2025:

- Making step-by-step, cost-effective upgrades to wastewater treatment plant and infrastructure
- Planning for and communicating with residents about upcoming, two-year state highway project
- Working with Hillsboro Area Fire Association to get grant funding for a new firetruck
- Updating employee handbook to improve internal controls
- Adopting new comprehensive plan to help guide decisions 20 years into the future
- Completing state-mandated property reassessment
- Assisting with new daycare center (scheduled to open in early 2026)
- Returning 1933 locomotive to preserve the City's railroad heritage

In mid-2025, the city welcomed a new administrator, Cory Isaacs. He is hands-on, down-to-earth, transparent, and has an open-door policy. Since he and his family arrived, Cory has been working with city employees, elected officials, business owners, and residents to achieve goals (1)-(4).

We prepared the 2026 annual budget with those goals in mind.

We held a public budget hearing on November 17, 2025, after which the Common Council unanimously passed the 2026 budget. The city's tax levy increased by \$126,757 to \$773,662 and (because of the property reassessment) will result in a decrease in the mill rate to \$7.26 per \$1,000 of assessed property value for city taxpayers.

The entire 2026 budget follows this summary. Please contact Cory or City Treasurer Lisa Johnson if you have any questions or concerns.

We are all excited for a great 2026. Best wishes!

Mayor Greg Kubarski



Common Council Proceedings
RESOLUTION # 11-2025

2026 BUDGET AND PROPERTY TAX RESOLUTION

WHEREAS, Wisconsin State Statutes require every municipality to formulate a budget outlining how municipality funds will be raised and appropriated; and

WHEREAS, the City of Hillsboro staff have prepared a budget based on input from the Committee of the Whole and have presented the budget to the Common Council for consideration; and

WHEREAS, prior to adopting the 2026 annual budget, the City of Hillsboro held a public hearing on the proposed budget on November 17, 2025 at 7:00 p.m. to allow for public comment;

NOW, THEREFORE BE IT RESOLVED, by the Common Council of the City of Hillsboro that the proposed 2026 budget, which was published in summary and available for inspection in detail as indicated in the class 1 notice, is hereby adopted; and

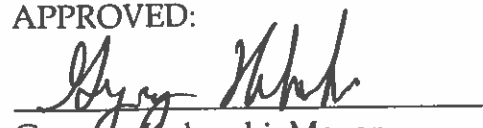
BE IT FURTHER RESOLVED, that the property tax levy will be set at \$ 773,662.00, which reflects a 19.59%/\$126,757.00 increase over last year and is required to finance, in part, the 2026 annual budget.

PASSED AND ADOPTED this 17th day of November, 2025.

ATTEST:

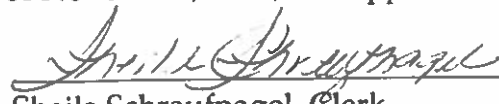

Sheila Schraufnagel, Clerk

APPROVED:

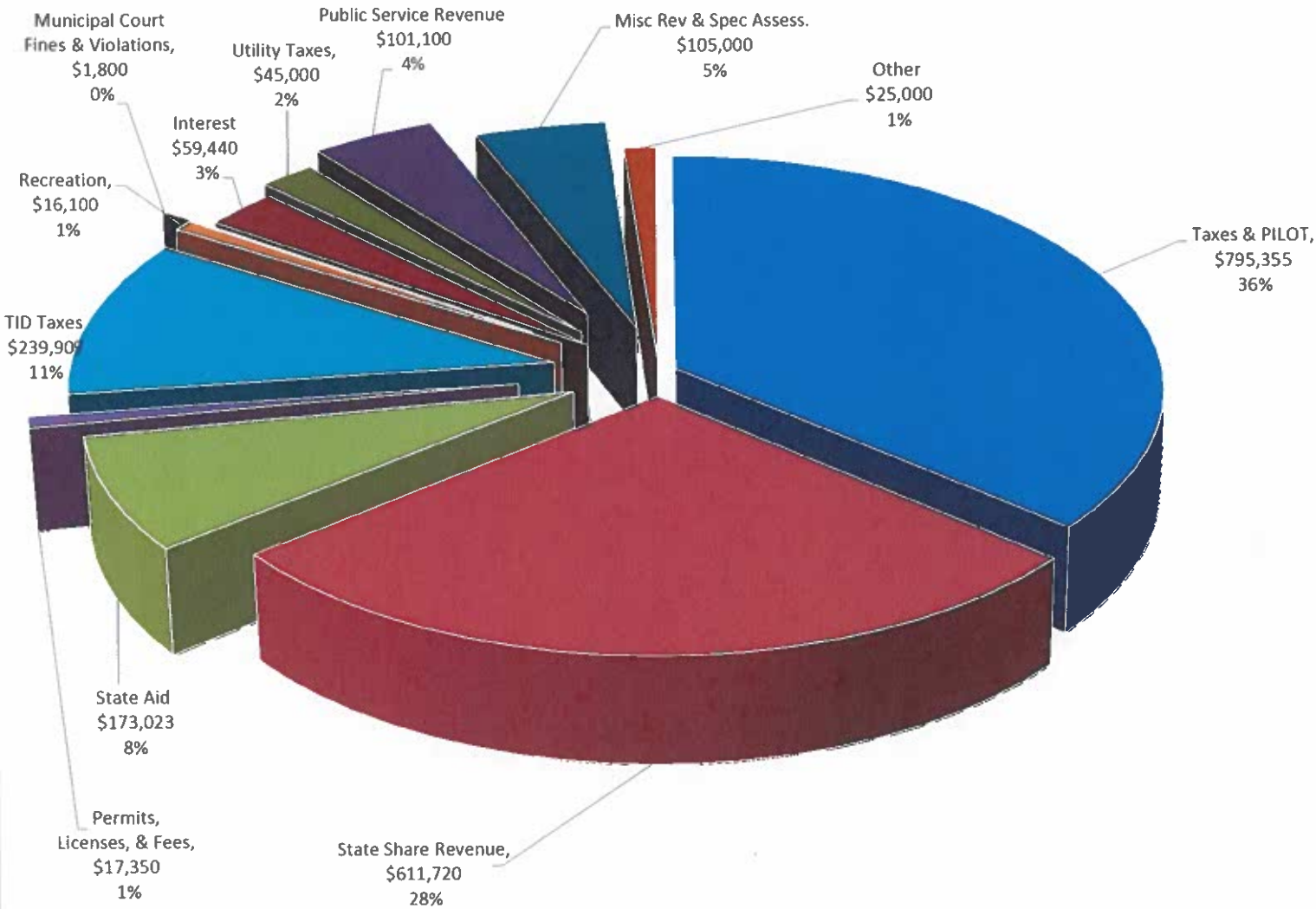

Gregory Kubarski, Mayor

CERTIFICATION

I hereby certify that the above RESOLUTION was duly adopted by the Common Council of the City of Hillsboro, Vernon County, Wisconsin, by at least a majority vote of the members-elect of the Common Council on the 17th day of November, 2025, and approved by the Mayor on the 17th day of November, 2025.

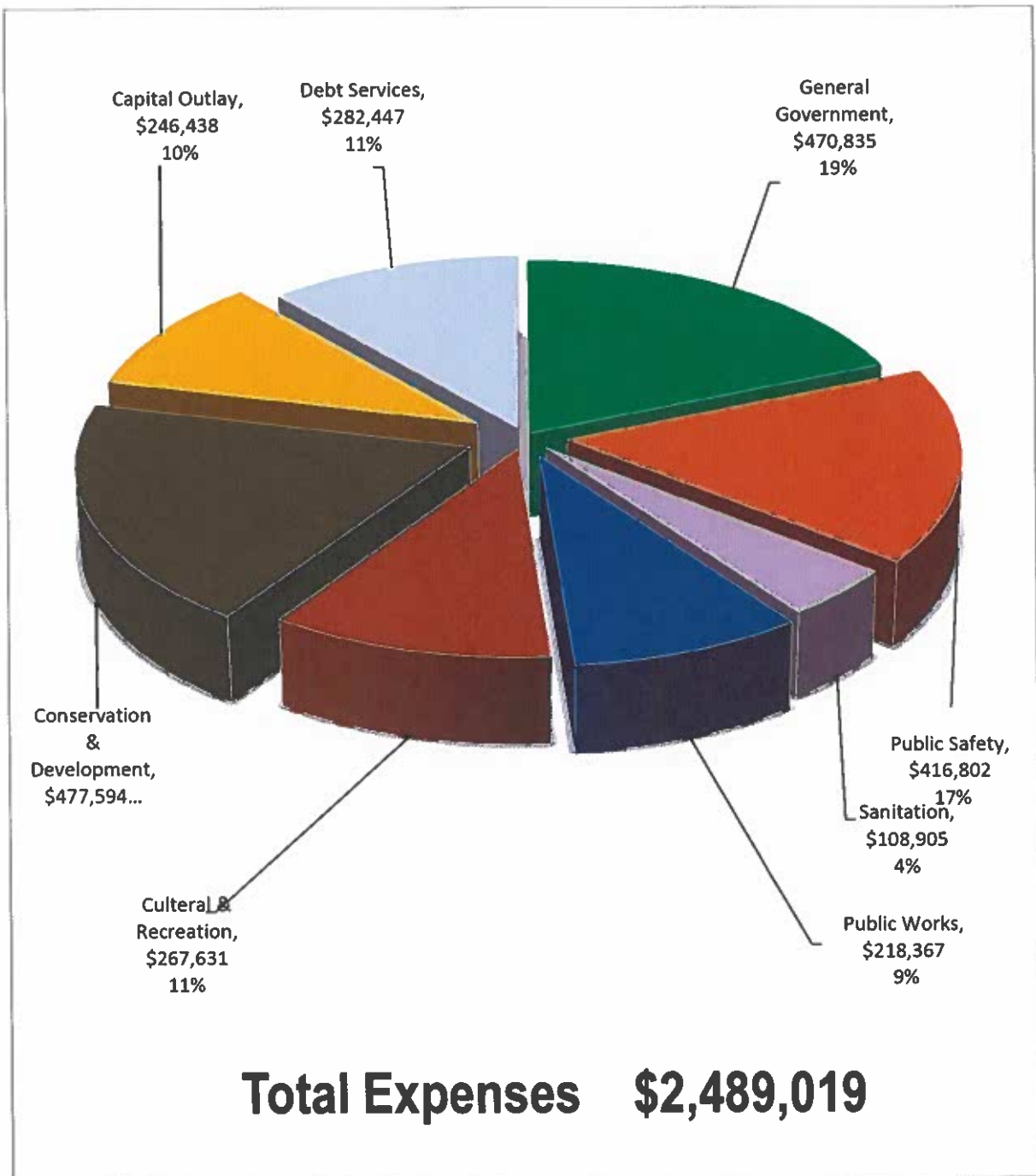

Sheila Schraufnagel, Clerk

City of Hillsboro 2026 Budget



Total Revenues \$2,190,798

City of Hillsboro 2026 Budget



GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:						
<u>PROPERTY TAX LEVY</u>						
REAL ESTATE TAXES	\$ 593,000	\$ 593,000	\$ 501,278	\$ 501,278	\$ 486,934	\$ 516,506
<u>OTHER TAXES & SPECIAL ASSESSMENTS</u>						
PAYMENT IN LIEU OF TAXES	\$ 9,044	\$ 9,051	\$ 9,044	\$ 9,051	\$ 9,044	\$ 9,044
TAXES FROM UTILITIES	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
SIDEWALK REVENUE	\$ -	\$ 3,630	\$ -	\$ 4,948	\$ -	\$ -
SPECIAL ASSESSMENTS	\$ 3,000	\$ 1,452	\$ 3,000	\$ 277	\$ 3,000	\$ 3,000
SUBTOTAL	\$ 57,044	\$ 59,133	\$ 57,044	\$ 59,276	\$ 57,044	\$ 57,044
<u>INTERGOVERNMENTAL</u>						
AMBULANCE ASSIST- STATE	\$ -	\$ 82,348	\$ -	\$ 6,969	\$ -	\$ -
STATE AID - COMPUTERS	\$ 2,059	\$ 2,213	\$ 2,213	\$ 2,213	\$ 2,213	\$ 2,213
STATE SHARED REVENUE	\$ 489,755	\$ 489,768	\$ 576,179	\$ 577,600	\$ 590,366	\$ 611,720
2% FIRE INSURANCE DUES	\$ 3,100	\$ 4,263	\$ 3,100	\$ 4,798	\$ 3,100	\$ 5,071
STATE AID FOR STREETS	\$ 124,663	\$ 124,679	\$ 118,384	\$ 118,402	\$ 123,119	\$ 127,215
STATE AID POLICE TRAINING	\$ -	\$ 320	\$ -	\$ 7,914	\$ -	\$ -
STATE AID PERSONAL PROPE	\$ 3,931	\$ 3,806	\$ 316	\$ 3,806	\$ 5,577	\$ 8,635
POLICE GRANTS	\$ 7,500	\$ 39,023	\$ 9,500	\$ 1,124	\$ 10,000	\$ 10,000
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROOM TAX	\$ -	\$ -	\$ 12,148	\$ 12,148	\$ 12,649	\$ 12,649
OTHER STATE AID	\$ 18,500	\$ 201,561	\$ 18,500	\$ 29,261	\$ 18,500	\$ 1,000
SUBTOTAL	\$ 649,508	\$ 947,980	\$ 740,341	\$ 764,235	\$ 765,524	\$ 778,504
<u>LICENSES, PERMITS & FINES</u>						
LIQUOR LICENSE	\$ 2,500	\$ 2,600	\$ 2,500	\$ 3,110	\$ 2,500	\$ 2,500
OPERATOR'S LICENSE	\$ 1,300	\$ 789	\$ 1,300	\$ 999	\$ 1,100	\$ 1,100
CIGARETTE LICENSE	\$ 30	\$ 15	\$ 30	\$ 30	\$ 30	\$ 30
PERMITS	\$ 12,000	\$ 7,434	\$ 9,000	\$ 19,744	\$ 11,000	\$ 13,000
DOG LICENSES	\$ 600	\$ 668	\$ 600	\$ 1,265	\$ 600	\$ 600
CAT LICENSES	\$ 120	\$ 165	\$ 120	\$ 150	\$ 120	\$ 120
SUBTOTAL	\$ 16,550	\$ 11,671	\$ 13,550	\$ 25,298	\$ 15,350	\$ 17,350
<u>CHARGES FOR SERVICES</u>						
BIKE TRAIL PASSES	\$ 350	\$ 292	\$ 350	\$ 462	\$ 350	\$ 350
GARBAGE CHARGE, TAGS, BI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNOW REMOVAL / LAWN CAR	\$ 300	\$ 1,200	\$ 300	\$ -	\$ 300	\$ 300

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
POOL - CONCESSIONS	\$ 3,000	\$ 230	\$ 1,500	\$ 1,627	\$ 1,500	\$ 2,500
POOL REVENUE	\$ 12,000	\$ 12,543	\$ 12,000	\$ 9,064	\$ 10,000	\$ 12,500
PARK RESERVATIONS	\$ 1,200	\$ 1,955	\$ 1,500	\$ 1,335	\$ 1,500	\$ 750
SUBTOTAL	\$ 16,850	\$ 16,220	\$ 15,650	\$ 12,487	\$ 13,650	\$ 16,400
<u>MISCELLANEOUS</u>						
DAM/ LAKE G.O BOND PROCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COURT FINES	\$ 12,000	\$ -	\$ 9,000	\$ 208	\$ 8,000	\$ 1,000
PARKING VIOLATIONS	\$ 1,250	\$ 670	\$ 1,200	\$ 175	\$ 800	\$ 800
DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SIDEWALK REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SPLASHPAD DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FARM LAND LEASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAND LEASE	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 500	\$ 1,000
SALE OF CITY PROPERTY	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
SALE OF RESID & INDUST LOTS			\$ -	\$ 1,500	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ 30,000	\$ 22,359	\$ 30,000	\$ 16,807	\$ 30,000	\$ 20,000
INTEREST	\$ 7,500	\$ 36,646	\$ 7,500	\$ 41,692	\$ 26,000	\$ 40,000
PERSONAL PROPERTY CHAR	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -
PROPERTY TAX CHARGE BAC	\$ -	\$ 333	\$ -	\$ -	\$ -	\$ -
GRANT REVENUE	\$ -	\$ 5,000	\$ -	\$ 500	\$ -	\$ -
TRANSFER SURPLUS FROM GEN RES					\$ 14,306	
TRANSFER IN (ARPA PROCEEDS)				\$ 150,631	\$ -	\$ -
INTEREST ON TIF ADVANCE	\$ 65,000	\$ 48,230	\$ 35,000	\$ 44,322	\$ 35,000	\$ 17,000
SUBTOTAL	\$ 126,250	\$ 113,770	\$ 93,200	\$ 256,835	\$ 124,606	\$ 79,800
TOTAL REVENUES	\$ 1,459,202	\$ 1,741,773	\$ 1,421,063	\$ 1,619,409	\$ 1,463,108	\$ 1,465,604

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
EXPENSES:						
<u>GENERAL GOVERNMENT</u>						
COUNCIL WAGES	\$ 22,867	\$ 21,992	\$ 24,800	\$ 24,056	\$ 25,500	\$ 27,633
COUNCIL WAGES - FICA	\$ 1,418	\$ 1,364	\$ 1,538	\$ 1,492	\$ 1,581	\$ 1,713
COUNCIL WAGES - MEDICARE	\$ 332	\$ 319	\$ 360	\$ 349	\$ 370	\$ 401
COUNCIL EXPENSE	\$ 100	\$ 1,449	\$ 100	\$ -	\$ 100	\$ 100
LEAGUE DUES	\$ 650	\$ 652	\$ 732	\$ 732	\$ 772	\$ 791
CLERK WAGES	\$ 10,264	\$ 10,181	\$ 11,255	\$ 10,949	\$ 12,132	\$ 13,226
CLERK WAGES - FICA	\$ 636	\$ 534	\$ 698	\$ 573	\$ 752	\$ 820
CLERK WAGES - MEDICARE	\$ 149	\$ 124	\$ 163	\$ 134	\$ 176	\$ 192
CLERK WAGES - INSURANCE	\$ 6,400	\$ 6,135	\$ 7,432	\$ 6,957	\$ 8,594	\$ 9,594
CLERK WAGES - RETIREMENT	\$ 698	\$ 689	\$ 777	\$ 755	\$ 843	\$ 952
ELECTION WAGES	\$ 3,200	\$ 1,528	\$ 3,200	\$ 3,013	\$ 3,200	\$ 3,300
ELECTION EXPENSE	\$ 1,900	\$ 1,171	\$ 1,900	\$ 2,000	\$ 1,750	\$ 1,750
ACCOUNTING WAGES	\$ 29,078	\$ 30,113	\$ 31,200	\$ 32,405	\$ 33,696	\$ 37,565
ACCOUNTING WAGES - FICA	\$ 1,803	\$ 1,571	\$ 1,934	\$ 1,671	\$ 2,089	\$ 2,329
ACCOUNTING WAGES - MEDICARE	\$ 422	\$ 365	\$ 452	\$ 391	\$ 489	\$ 545
ACCOUNTING WAGES - INSURANCE	\$ 18,575	\$ 17,753	\$ 21,487	\$ 20,841	\$ 25,105	\$ 28,134
ACCOUNTING WAGES - RETIREMENT	\$ 1,977	\$ 2,046	\$ 2,153	\$ 2,236	\$ 2,342	\$ 2,705
ADMIN ASSOCIATE WAGES	\$ -	\$ -	\$ 24,596	\$ 20,114	\$ 24,024	\$ 26,369
ADMIN ASSOC - FICA	\$ -	\$ -	\$ 1,525	\$ 1,169	\$ 1,489	\$ 1,635
ADMIN ASSOC - MEDICARE	\$ -	\$ -	\$ 357	\$ 273	\$ 348	\$ 382
ADMIN ASSOC - INSURANCE	\$ -	\$ -	\$ 19,671	\$ 3,769	\$ 5,999	\$ 6,515
ADMIN ASSOC - RETIREMENT	\$ -	\$ -	\$ 1,697	\$ 1,388	\$ 1,670	\$ 1,899
OFFICE OVERTIME WAGES	\$ 3,632	\$ 1,739	\$ 3,896	\$ 2,418	\$ 4,210	\$ 4,705
OFFICE OT WAGES - FICA	\$ 225	\$ 91	\$ 242	\$ 132	\$ 261	\$ 292
OFFICE OT WAGES - MEDICARE	\$ 53	\$ 21	\$ 56	\$ 31	\$ 61	\$ 68
OFFICE OT WAGES - INSURANCE	\$ -	\$ 931	\$ -	\$ 1,053	\$ -	\$ -
OFFICE OT WAGES - RETIREMENT	\$ 247	\$ 118	\$ 269	\$ 167	\$ 293	\$ 339
ADMINISTRATOR WAGES	\$ 36,947	\$ 37,540	\$ 39,462	\$ 45,594	\$ 45,821	\$ 47,500
ADMINISTRATOR - FICA	\$ 2,291	\$ 2,266	\$ 2,447	\$ 2,764	\$ 2,841	\$ 2,945
ADMINISTRATOR - MEDICARE	\$ 536	\$ 529	\$ 572	\$ 646	\$ 664	\$ 689
ADMINISTRATOR - INSURANCE	\$ 3,741	\$ 3,106	\$ 4,246	\$ 4,586	\$ 4,781	\$ 14,410

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
ADMINISTRATOR - RETIREME	\$ 2,512	\$ 2,553	\$ 2,723	\$ 3,079	\$ 3,185	\$ 3,420
CITY ADMINISTRATOR EXPEN	\$ 1,750	\$ 2,879	\$ 2,250	\$ 2,840	\$ 2,500	\$ 1,000
OFFICE EXPENSE	\$ 3,500	\$ 3,232	\$ 3,500	\$ 4,560	\$ 3,500	\$ 3,500
TELEPHONE EXPENSE	\$ 10,000	\$ 11,400	\$ 10,000	\$ 10,576	\$ 10,000	\$ 10,000
COMPUTER SUPPORT	\$ 10,000	\$ 8,465	\$ 10,000	\$ 9,917	\$ 10,000	\$ 10,000
TRAINING EXPENSE	\$ 500	\$ 591	\$ 500	\$ 460	\$ 500	\$ 500
AUDIT / ACCOUNTING SVCS	\$ 12,000	\$ 14,485	\$ 16,000	\$ 17,044	\$ 16,000	\$ 17,100
ATTORNEY CONTRACT SERV	\$ 6,000	\$ 10,385	\$ 10,000	\$ 16,261	\$ 10,000	\$ 15,000
CITY ASSESSOR	\$ 5,000	\$ 5,963	\$ 25,000	\$ 22,889	\$ 44,000	\$ 12,251
HALL EXPENSE	\$ 22,000	\$ 36,310	\$ 21,000	\$ 25,568	\$ 20,000	\$ 25,000
ENGINEERING / CONSULTANT	\$ 4,000	\$ 2,574	\$ 4,000	\$ 16,156	\$ 4,000	\$ 7,500
CITY IMPROVEMENT/PLANNIN	\$ 5,000	\$ 11,390	\$ 5,500	\$ 3,738	\$ 5,500	\$ 3,000
INSURANCE	\$ 45,587	\$ 46,788	\$ 38,143	\$ 38,163	\$ 44,957	\$ 45,055
AIRPORT EXPENSE	\$ -	\$ 228	\$ -	\$ 225	\$ -	\$ 400
FLEX EXPENSE	\$ 900	\$ 793	\$ 900	\$ 1,128	\$ 900	\$ 1,200
MISCELLANEOUS EXPENSE	\$ 7,500	\$ 206,490	\$ 7,500	\$ 37,089	\$ 6,500	\$ 8,000
UNCOLLECTIBLE DELINQ. PP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINTING	\$ 2,000	\$ 1,274	\$ 1,250	\$ 2,082	\$ 1,400	\$ 1,400
TRANSFER TO REFUSE	\$ -	\$ 4,092	\$ -	\$ 3,148	\$ -	\$ -
SUBTOTAL	\$ 286,389	\$ 514,214	\$ 367,481	\$ 407,578	\$ 394,895	\$ 403,822

PUBLIC SAFETY

POLICE WAGES - FULL TIME	\$ 170,361	\$ 173,925	\$ 238,487	\$ 219,232	\$ 251,071	\$ 263,673
POLICE WAGES FT - FICA	\$ 10,562	\$ 10,162	\$ 14,786	\$ 12,496	\$ 15,566	\$ 16,348
POLICE WAGES FT - MEDICAL	\$ 2,470	\$ 2,345	\$ 3,458	\$ 2,923	\$ 3,640	\$ 3,823
POLICE WAGE FT - INSURANCE	\$ 59,010	\$ 39,096	\$ 90,824	\$ 63,019	\$ 97,754	\$ 102,660
POLICE WAGES FT - RETIREMENT	\$ 22,522	\$ 20,885	\$ 34,151	\$ 30,385	\$ 37,686	\$ 39,024
POLICE WAGES OVERTIME	\$ 1,500	\$ 5,554	\$ 1,500	\$ 722	\$ 1,500	\$ 1,500
POLICE WAGES OT - FICA	\$ 93	\$ 337	\$ 93	\$ 42	\$ 93	\$ 93
POLICE WAGES OT - MEDICAL	\$ 22	\$ 79	\$ 22	\$ 10	\$ 22	\$ 22
POLICE WAGES OT - INSURANCE	\$ -	\$ 1,535	\$ -	\$ 120	\$ -	\$ -
POLICE WAGES OT - RETIREMENT	\$ 181	\$ 619	\$ 181	\$ 98	\$ 225	\$ 222
POLICE WAGES - PART TIME	\$ 500	\$ 10,455	\$ 500	\$ 560	\$ 500	\$ 500
POLICE WAGES PT - FICA	\$ 31	\$ 614	\$ 31	\$ 35	\$ 31	\$ 31
POLICE WAGES PT - MEDICAL	\$ 7	\$ 186	\$ 7	\$ 8	\$ 7	\$ 7

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
POLICE WAGES PT - INSURANCE	\$ 9	\$ -	\$ 9	\$ -	\$ -	\$ -
POLICE WAGES PT - RETIREMENT	\$ 66	\$ -	\$ 66	\$ -	\$ 75	\$ 74
POLICE EXPENSE	\$ 11,500	\$ 25,008	\$ 11,000	\$ 23,462	\$ 11,000	\$ 11,000
POLICE COMPUTER		\$ -	\$ 999	\$ -	\$ -	\$ 1,500
POLICE VEHICLE EXPENSE	\$ 15,000	\$ 19,982	\$ 14,000	\$ 66,565	\$ 14,000	\$ 15,000
POLICE TECHNOLOGY	\$ 4,000	\$ 3,247	\$ 3,500	\$ 4,425	\$ 4,000	\$ 8,000
POLICE EQUIPMENT	\$ 9,000	\$ 18,403	\$ 9,000	\$ 8,520	\$ 9,500	\$ 13,500
POLICE TRAINING EXPENSE	\$ 1,500	\$ 1,234	\$ 1,500	\$ 8,863	\$ 2,000	\$ 7,500
POLICE UNIFORM UPKEEP EXPENSE	\$ 1,500	\$ 2,545	\$ 1,500	\$ 2,858	\$ 2,000	\$ 2,500
MUNICIPAL ATTORNEY PROS	\$ 3,400	\$ 3,700	\$ 3,400	\$ 1,570	\$ 3,500	\$ 3,500
EMS STATE FUNDING	\$ -	\$ 12,195	\$ -	\$ -	\$ -	\$ -
ANIMAL CONTROL	\$ 2,577	\$ 2,667	\$ 2,761	\$ 2,761	\$ 2,816	\$ 2,816
FIRE PROTECTION CON. SER	\$ 30,618	\$ 30,616	\$ 30,712	\$ 30,712	\$ 33,033	\$ 42,099
FIRE EXPENSE	\$ 1,000	\$ -	\$ 1,000	\$ 1,878	\$ 1,000	\$ 2,000
HYDRANT RENTAL	\$ 55,000	\$ 57,452	\$ 57,452	\$ 57,452	\$ 57,452	\$ 57,452
DAM / LAKE EXPENSE	\$ 4,500	\$ 9,350	\$ 4,500	\$ 3,966	\$ 4,500	\$ 4,500
AMBULANCE ASSOCIATION	\$ 19,918	\$ 90,071	\$ 34,058	\$ 34,059	\$ 34,058	\$ 34,058
AMBULANCE ASSIST	\$ -	\$ -	\$ -	\$ 6,969	\$ -	\$ -
EMERGENCY GOVERNMENT	\$ 1,500	\$ 1,719	\$ 1,500	\$ 867	\$ 1,500	\$ 1,500
WIS DOJ BACKGROUND CHECK	\$ 500	\$ 343	\$ 500	\$ 413	\$ 500	\$ 500
SUBTOTAL	\$ 428,847	\$ 544,321	\$ 560,498	\$ 585,988	\$ 589,029	\$ 635,401
<u>SANITATION</u>						
CLEAN UP EXPENSE	\$ 3,500	\$ 2,051	\$ 3,500	\$ 1,833	\$ 3,500	\$ 1,000
SUBTOTAL	\$ 3,500	\$ 2,051	\$ 3,500	\$ 1,833	\$ 3,500	\$ 1,000
<u>PUBLIC WORKS</u>						
PUBLIC WORKS WAGES	\$ 111,592	\$ 114,413	\$ 116,376	\$ 88,266	\$ 84,864	\$ 87,048
PUBLIC WORKS WAGES - FICA	\$ 6,919	\$ 6,833	\$ 7,215	\$ 5,423	\$ 5,262	\$ 5,397
PUBLIC WORKS - MEDICARE	\$ 1,619	\$ 1,592	\$ 1,687	\$ 1,268	\$ 1,231	\$ 1,262
PUBLIC WORKS INSURANCE	\$ 27,669	\$ 20,344	\$ 25,185	\$ 4,957	\$ 2,697	\$ 2,861
PUBLIC WORKS - RETIREMENT	\$ 7,588	\$ 7,780	\$ 8,030	\$ 5,933	\$ 5,898	\$ 6,267
PUBLIC WORKS WAGES - OT	\$ 12,072	\$ 8,558	\$ 12,590	\$ 10,458	\$ 9,182	\$ 9,417
PUBLIC WORKS - OT FICA	\$ 748	\$ 518	\$ 781	\$ 645	\$ 569	\$ 584
PUBLIC WORKS - OT MEDICAL	\$ 175	\$ 121	\$ 183	\$ 151	\$ 133	\$ 137
PUBLIC WORKS - OT INSURANCE	\$ -	\$ 905	\$ -	\$ 304	\$ -	\$ -

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
PUBLIC WORKS - OT RETIREM	\$ 821	\$ 582	\$ 869	\$ 722	\$ 638	\$ 678
PUBLIC WORKS - PT WAGES	\$ 1,000	\$ 892	\$ 1,000	\$ 952	\$ 6,500	\$ 6,500
PUBLIC WORKS - PT FICA	\$ 62	\$ 55	\$ 62	\$ 59	\$ 402	\$ 403
PUBLIC WORKS - PT MEDICAL	\$ 15	\$ 13	\$ 15	\$ 14	\$ 95	\$ 94
STREET MACHINE REPAIR	\$ 7,000	\$ 11,152	\$ 7,000	\$ 7,946	\$ 6,500	\$ 6,500
STREET GAS & OIL	\$ 11,500	\$ 11,530	\$ 11,500	\$ 7,381	\$ 10,500	\$ 10,500
GARAGE UTILITY EXPENSE	\$ 3,200	\$ 3,900	\$ 3,200	\$ 1,734	\$ 3,200	\$ 3,200
GARAGE EXPENSE	\$ 2,000	\$ 4,726	\$ 2,000	\$ 2,762	\$ 2,000	\$ 2,000
STREET EXPENSE	\$ 15,000	\$ 23,127	\$ 15,000	\$ 12,860	\$ 14,500	\$ 14,500
STREET LIGHTS EXPENSE	\$ 25,000	\$ 11,950	\$ 25,000	\$ 22,410	\$ 24,000	\$ 24,960
PUBLIC WORKS EQUIPMENT	\$ 4,000	\$ 3,670	\$ 4,000	\$ 7,349	\$ 4,250	\$ 5,000
STORM SEWERS EXPENSE	\$ 10,000	\$ 10,486	\$ 10,000	\$ 6,910	\$ 8,500	\$ 13,250
SNOW REMOVAL EXPENSE	\$ 30,000	\$ 25,565	\$ 30,000	\$ 40,059	\$ 30,000	\$ 30,000
SIDEWALK EXPENSE	\$ -	\$ 11,516	\$ -	\$ 2,001	\$ -	\$ -
SUBTOTAL	\$ 277,980	\$ 280,228	\$ 281,691	\$ 230,561	\$ 220,920	\$ 230,558

CULTURE & RECREATION

LIBRARY EXPENSE	\$ 65,500	\$ 65,499	\$ 69,000	\$ 69,000	\$ 70,000	\$ 75,000
POOL WAGES	\$ 22,000	\$ 31,541	\$ 26,000	\$ 23,852	\$ 26,000	\$ 26,000
POOL WAGES - FICA	\$ 1,361	\$ 1,956	\$ 1,608	\$ 1,479	\$ 1,608	\$ 1,612
POOL WAGES - MEDICARE	\$ 323	\$ 457	\$ 381	\$ 346	\$ 381	\$ 377
POOL MANAGER OT WAGES	\$ 4,600	\$ 4,688	\$ 4,600	\$ 1,172	\$ 4,600	\$ 4,600
POOL MGR OT WAGES - FICA	\$ 285	\$ 279	\$ 285	\$ 69	\$ 285	\$ 285
POOL MGR OT WAGES - MED	\$ 68	\$ 65	\$ 68	\$ 16	\$ 68	\$ 67
POOL MGR OT WAGES - INSU	\$ -	\$ 758	\$ -	\$ 252	\$ -	\$ -
POOL MGR OT WAGES - RETI	\$ 313	\$ 319	\$ 313	\$ 151	\$ 313	\$ 331
POOL EXPENSE	\$ 22,500	\$ 37,111	\$ 20,000	\$ 21,707	\$ 20,000	\$ 20,000
POOL CONCESSION EXPENSE	\$ 1,000	\$ 976	\$ 1,000	\$ 1,058	\$ 1,000	\$ 1,500
URBAN FORESTRY EXPENSE	\$ 10,000	\$ 15,804	\$ 11,500	\$ 12,160	\$ 15,000	\$ 15,000
TENNIS COURT EXPENSE	\$ 800	\$ 619	\$ 500	\$ 501	\$ 500	\$ 800
HISTORICAL SOCIETY	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
PARK EXPENSE	\$ 10,000	\$ 13,667	\$ 12,000	\$ 11,786	\$ 11,000	\$ 11,000
PARKS EQUIPMENT	\$ -	\$ 1,832	\$ -	\$ -	\$ -	\$ -
BIKE TRAIL EXPENSE	\$ 1,000	\$ 2,527	\$ 1,500	\$ 2,592	\$ 1,500	\$ 2,500

GENERAL FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
CEMETERY EXPENSE	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
SUBTOTAL	\$ 148,750	\$ 187,098	\$ 157,755	\$ 155,141	\$ 161,255	\$ 168,072
<u>CONSERVATION & DEVELOPMENT</u>						
ECONOMIC DEV PROGRAMS	\$ 6,000	\$ 2,065	\$ 5,000	\$ -	\$ 5,000	\$ -
GRANT EXP			\$ -	\$ 10,000	\$ -	\$ -
BUILDING INSPECTOR EXPEN	\$ 7,500	\$ 5,412	\$ 7,500	\$ 15,485	\$ 7,500	\$ 15,000
SALES TAX	\$ 650	\$ 557	\$ 650	\$ 772	\$ 650	\$ 750
SUBTOTAL	\$ 14,150	\$ 8,033	\$ 13,150	\$ 26,257	\$ 13,150	\$ 15,750
<u>CAPITAL OUTLAY</u>						
CAPITAL GEN - CONTINGENC	\$ 787	\$ -	\$ 488	\$ -	\$ 359	\$ -
CAPITAL OUTLAY - POLICE SC	\$ 30,000	\$ -	\$ -	\$ 103,368	\$ 19,000	\$ -
CAPITAL GEN - STREETS MOI	\$ -	\$ -	\$ 36,500	\$ 36,399	\$ -	\$ -
CAPITAL GEN - CODIFCATION	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL GEN - POOL	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
CAPITAL GEN - COMP PLAN	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 1,000
CAPITAL GEN - STREETS	\$ 115,000	\$ 121,631	\$ -	\$ -	\$ -	\$ -
CAPITAL GEN - LAKE RESTOF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ 153,287	\$ 121,631	\$ 36,988	\$ 139,767	\$ 40,359	\$ 11,000
<u>DEBT SERVICE</u>						
PAYMENT TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
PRINCIPAL ON LONG-TERM NOT	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	
INTEREST ON LONG-TERM NOTE	\$ 44,800	\$ 44,800	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ 144,800	\$ 144,800	\$ -	\$ -	\$ 40,000	\$ -
TOTAL EXPENDITURES	\$ 1,457,702	\$ 1,802,376	\$ 1,421,063	\$ 1,547,125	\$ 1,463,108	\$ 1,465,604
	ERP 4.97%					ERP 2.9%
BALANCE - Revenue over Exp	\$ 1,500	\$ (60,603)	\$ 0	\$ 72,284	\$ (0)	\$ 0

CAPITAL IMPROVEMENT PROGRAM

ACCOUNT	BUDGET 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:					
Intergovernmental	\$ -	\$ -		\$ -	\$ -
Borrowing	\$ -	\$ 150,000	\$ 150,000	\$ 300,000	
Misc.	\$ -	\$ -		\$ -	\$ -
Transfer In Royal Bank Unspent Proceeds					\$ 81,000
TOTAL REVENUES	\$ -	\$ 150,000	\$ 150,000	\$ 300,000	\$ 81,000
EXPENSES:					
Streets Project	\$ -	\$ 150,000	\$ 101,568	\$ 100,000	\$ 81,000
Parks Project	\$ -	\$ -		\$ 200,000	
TOTAL EXPENSES	\$ -	\$ 150,000	\$ 101,568	\$ 300,000	\$ 81,000
REVENUES - EXPENSES	\$ -	\$ -	\$ 48,432	\$ -	\$ -

DEBT SERVICE

ACCOUNT	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:						
REAL ESTATE TAXES	\$ -	\$ -	\$ 142,800	\$ 142,800	\$ 160,007	\$ 257,156.00
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
MISC.	\$ -	\$ -	\$ -	\$ -	\$ 45,451	
TOTAL REVENUES	\$ 144,800	\$ 144,800	\$ 142,800	\$ 142,800	\$ 245,458	\$ 257,156
EXPENSES:						
UNREALIZED LOSS ON INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
PRINCIPAL ON LONG-TERM NOTE	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 199,276	\$ 207,713
INTEREST ON LONG-TERM NOTE	\$ 44,800	\$ 44,800	\$ 42,800	\$ 42,800	\$ 46,182	\$ 49,443
SUBTOTAL	\$ 144,800	\$ 144,800	\$ 142,800	\$ 142,800	\$ 245,458	\$ 257,156
BALANCE REVENUE-EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	(0)

WATER FUND

ACCOUNT	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:						
Late Payment Charges	\$ 500	\$ 683	\$ 500	\$ 778	\$ 650	\$ 650
Industrial	\$ 45,442	\$ 44,690	\$ 45,221	\$ 38,871	\$ 55,795	\$ 55,795
Industrial PFC DC	\$ 4,137	\$ 3,690	\$ 3,690	\$ 3,690	\$ 4,599	\$ 4,599
Public Authority	\$ 15,220	\$ 16,968	\$ 17,536	\$ 17,101	\$ 22,465	\$ 22,465
Public Authority PFC DC	\$ 6,024	\$ 5,735	\$ 5,828	\$ 5,634	\$ 6,901	\$ 6,901
Residential	\$ 123,537	\$ 130,319	\$ 131,314	\$ 128,811	\$ 169,821	\$ 169,821
Residential PFC DC	\$ 37,325	\$ 38,970	\$ 38,964	\$ 38,923	\$ 48,578	\$ 48,578
Commercial	\$ 21,268	\$ 25,723	\$ 25,800	\$ 27,573	\$ 36,207	\$ 36,207
Commercial PFC DC	\$ 6,643	\$ 7,772	\$ 7,767	\$ 8,157	\$ 10,091	\$ 10,091
Interdepartmental	\$ 5,262	\$ 5,688	\$ 6,588	\$ 3,531	\$ 5,710	\$ 5,710
Interdepartmental PFC DC	\$ 1,928	\$ 2,097	\$ 2,097	\$ 2,097	\$ 2,600	\$ 2,600
Rural Residential	\$ 3,343	\$ 3,316	\$ 3,280	\$ 3,121	\$ 3,915	\$ 3,915
Rural Residential PFC DC	\$ 758	\$ 792	\$ 792	\$ 792	\$ 988	\$ 988
Multi-Family Residential	\$ 1,099	\$ 1,386	\$ 1,303	\$ 1,547	\$ 1,989	\$ 1,989
Multi-Family Residential PFC DC	\$ 192	\$ 216	\$ 216	\$ 216	\$ 269	\$ 269
Public Fire Protection (General)	\$ 55,000	\$ 57,452	\$ 57,452	\$ 57,452	\$ 57,452	\$ 57,452
Other Revenue	\$ 2,500	\$ 5,648	\$ 2,500	\$ 7,203	\$ 3,500	\$ 3,500
Customer Contribut to Capital	\$ 550	\$ -	\$ 550	\$ -	\$ 550	\$ 550
Miscellaneous Revenue	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ 100
CIAC Municipality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 2,778	\$ 2,399	\$ 2,778	\$ 3,830	\$ 4,474	\$ 4,474
Surplus from Unrestricted Fund Bal						\$ 20,226
Total Revenue	\$ 333,606	\$ 353,543	\$ 354,276	\$ 349,325	\$ 436,652	\$ 456,880
EXPENSES:						
Electricity - Contract -SVCS	\$ 20,165	\$ 16,993	\$ 17,180	\$ 16,900	\$ 15,309	\$ 17,000
Depreciation Expense	\$ 125,000	\$ 59,736	\$ 128,000	\$ 60,137	\$ 125,000	\$ 65,000
Depreciation Expense-Contributed	\$ -	\$ 55,975	\$ -	\$ 55,973	\$ -	\$ 65,000
Tax Equivalent	\$ 45,000	\$ 43,024	\$ 45,000	\$ 43,273	\$ 45,000	\$ 45,000
Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operators Wages	\$ 28,006	\$ 28,336	\$ 29,649	\$ 41,838	\$ 31,922	\$ 36,504
Operators Wages - FICA	\$ 1,736	\$ 1,659	\$ 1,838	\$ 1,775	\$ 1,979	\$ 2,263
Operators Wages - Medicare	\$ 406	\$ 383	\$ 430	\$ 415	\$ 463	\$ 529
Operators Health Insurance	\$ 7,863	\$ 5,330	\$ 6,889	\$ 6,138	\$ 7,793	\$ 8,529
Operators Wages - Retirement	\$ 1,904	\$ 1,894	\$ 2,046	\$ 2,113	\$ 2,219	\$ 2,628
Operators Wages - Overtime	\$ 2,583	\$ 1,880	\$ 2,735	\$ 2,266	\$ 2,943	\$ 3,422
Operators Wages OT - FICA	\$ 160	\$ 141	\$ 170	\$ 130	\$ 182	\$ 212
Operators Wages OT - Medicare	\$ 37	\$ 33	\$ 40	\$ 30	\$ 43	\$ 50
Operators Wages OT - Insurance	\$ -	\$ 417	\$ -	\$ 464	\$ -	\$ -
Operators Wages OT - Retirement	\$ 176	\$ 161	\$ 189	\$ 156	\$ 205	\$ 246
PT Operator Wage	\$ -	\$ -	\$ -	\$ -	\$ 3,498	\$ -
PT Operators Soc Sec	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ -
PT Operators Medi	\$ -	\$ -	\$ -	\$ -	\$ 51	\$ -
Administrator Wage	\$ 12,931	\$ 13,090	\$ 13,812	\$ 17,507	\$ 16,037	\$ 16,625
Administrator FICA	\$ 802	\$ 790	\$ 856	\$ 967	\$ 994	\$ 1,031
Administrator Medicare	\$ 188	\$ 185	\$ 200	\$ 226	\$ 233	\$ 241
Administrator Insurance	\$ 1,309	\$ 1,082	\$ 1,486	\$ 1,605	\$ 1,673	\$ 5,044
Administrator Retirement	\$ 879	\$ 890	\$ 953	\$ 1,078	\$ 1,115	\$ 1,197
Admin Assoc. Wage	\$ -	\$ -	\$ 8,944	\$ 7,434	\$ 8,736	\$ 9,589
Admin Assoc. FICA	\$ -	\$ -	\$ 555	\$ 425	\$ 542	\$ 595
Admin Assoc. Medicare	\$ -	\$ -	\$ 130	\$ 99	\$ 127	\$ 139
Admin Assoc. Insurance	\$ -	\$ -	\$ 7,153	\$ 1,370	\$ 2,182	\$ 2,369
Admin Assoc. Retirement	\$ -	\$ -	\$ 617	\$ 505	\$ 607	\$ 690
Office Wages	\$ 27,203	\$ 28,401	\$ 29,759	\$ 40,157	\$ 32,190	\$ 35,425
Office FICA	\$ 1,687	\$ 1,487	\$ 1,845	\$ 1,598	\$ 1,996	\$ 2,196
Office Medicare	\$ 394	\$ 345	\$ 432	\$ 374	\$ 467	\$ 514
Office Health Insurance	\$ 17,830	\$ 17,078	\$ 20,684	\$ 19,558	\$ 23,987	\$ 16,807

Office Retirement	\$	1,850	\$	2,092	\$	2,053	\$	2,117	\$	2,237	\$	2,551
Office Wages - Overtime	\$	2,554	\$	1,249	\$	2,734	\$	2,066	\$	2,958	\$	3,321
Office Wages - OT FICA	\$	135	\$	66	\$	170	\$	113	\$	183	\$	206
Office Wages - OT Medicare	\$	37	\$	15	\$	40	\$	26	\$	43	\$	48
Office Wages - OT Insurance	\$	-	\$	670	\$	-	\$	889	\$	-	\$	-
Office Wages - OT Retirement	\$	174	\$	85	\$	189	\$	143	\$	206	\$	239
Operating Supplies Expense	\$	10,000	\$	11,529	\$	10,000	\$	6,601	\$	10,000	\$	7,000
Operator's Expense	\$	100	\$	-	\$	100	\$	-	\$	153	\$	-
Transportation Expense	\$	1,200	\$	1,593	\$	1,200	\$	2,704	\$	1,200	\$	2,000
Maintenance and Repairs Expense	\$	10,000	\$	43,184	\$	10,000	\$	60,074	\$	10,000	\$	40,000
Chemical Expense	\$	20,000	\$	31,136	\$	34,159	\$	24,328	\$	23,934	\$	24,000
Equipment Expense	\$	500	\$	-	\$	500	\$	210	\$	500	\$	500
Outside Services	\$	20,000	\$	-	\$	20,000	\$	6,469	\$	18,000	\$	-
Office Expense	\$	5,000	\$	4,280	\$	5,000	\$	5,000	\$	4,500	\$	4,500
Telephone Expense	\$	1,629	\$	1,611	\$	1,629	\$	1,494	\$	1,700	\$	1,700
Computer Expense	\$	5,000	\$	6,276	\$	5,000	\$	8,998	\$	4,000	\$	4,000
Radio Read Support	\$	2,725	\$	2,200	\$	2,725	\$	2,382	\$	2,725	\$	2,725
Insurance	\$	7,359	\$	8,283	\$	6,357	\$	6,536	\$	7,718	\$	7,509
Printing Expense	\$	700	\$	340	\$	700	\$	112	\$	500	\$	500
Uniform Expense	\$	600	\$	892	\$	600	\$	600	\$	600	\$	600
Training Expense	\$	750	\$	680	\$	750	\$	535	\$	750	\$	750
Audit/Accounting Expense	\$	5,950	\$	6,656	\$	10,000	\$	8,982	\$	6,500	\$	9,611
Miscellaneous Expense	\$	1,000	\$	134	\$	1,000	\$	2,703	\$	7,862	\$	3,000
Regulatory Commission Expense	\$	-	\$	3,585	\$	-	\$	9,468	\$	-	\$	900
Delinquent Utility Expense	\$	-	\$	(1)	\$	-	\$	1	\$	-	\$	-
Interest Expense	\$	3,848	\$	3,219	\$	3,848	\$	2,924	\$	2,676	\$	2,374
Contributions	\$	-	\$	(4,263)	\$	-	\$	-	\$	-	\$	-
ETF LIFE Ins Contribution Made	\$	-	\$	(53)	\$	-	\$	(51)	\$	-	\$	-
Total Expenses	\$	397,370	\$	404,767	\$	440,345	\$	479,935	\$	436,652	\$	456,881
Revenue - Expenses	\$	(63,764)	\$	(51,224)	\$	(86,069)	\$	(130,611)	\$	0	\$	(0)
ADD AMORTIZATION FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
ADD DEPRECIATION FUNDS	\$	128,000	\$	128,000	\$	128,000	\$	116,110	\$	128,000	\$	130,000
SUBTRACT LONG-TERM DEBT PRINCIP	\$	28,630	\$	28,630	\$	28,628	\$	25,655	\$	25,951	\$	26,251
Capital Outlay												
UTILITY SYSTEM IMPROVEMENT ACCT	\$	35,606	\$	48,146	\$	13,302	\$	-	\$	87,549	\$	103,749
COMP PLAN	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	-
CD - WATER UTILITY VEHICLE	\$	-	\$	-	\$	-	\$	-	\$	9,500	\$	-
Total Capital Outlay	\$	35,606	\$	48,146	\$	13,302	\$	-	\$	102,049	\$	103,749
Balance after Designating Funds	\$	-	\$	-	\$	-	\$	(40,155)	\$	-	\$	(0)

SEWER FUND

ACCOUNT NAME	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUE:						
Late Payment Charge	\$ 200	\$ 79	\$ 200	\$ 94	\$ 200	\$ 200
Industrial	\$ 311	\$ 338	\$ 351	\$ 608	\$ 594	\$ 594
Ornu	\$ 139,820	\$ 122,725	\$ 123,365	\$ 87,433	\$ 88,236	\$ 88,236
Land O'Lakes	\$ 234,249	\$ 204,776	\$ 224,024	\$ 170,859	\$ 187,537	\$ 187,537
Public Authority	\$ 43,401	\$ 45,064	\$ 45,241	\$ 47,355	\$ 46,139	\$ 46,139
Residential	\$ 244,453	\$ 249,851	\$ 251,367	\$ 251,553	\$ 259,567	\$ 259,567
Commercial	\$ 45,875	\$ 50,570	\$ 50,869	\$ 55,738	\$ 59,937	\$ 59,937
Interdepartmental	\$ 6,676	\$ 10,541	\$ 11,890	\$ 7,031	\$ 7,047	\$ 7,047
Rural Residential	\$ 1,838	\$ 2,138	\$ 2,100	\$ 2,085	\$ 2,133	\$ 2,133
Sewage Dumpage Revenue	\$ 15,212	\$ 17,465	\$ 16,918	\$ 18,416	\$ 18,758	\$ 18,758
Penalties (Late Fees)	\$ 1,000	\$ 802	\$ 1,000	\$ 915	\$ 1,000	\$ 1,000
Miscellaneous Revenue	\$ 2,500	\$ 450	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Customer Contribute to Capital	\$ 450	\$ -	\$ 450	\$ -	\$ 450	\$ -
Interest Income	\$ 4,784	\$ 18,464	\$ 15,002	\$ 26,785	\$ 27,778	\$ 29,000
TIF #4 Payment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Contributed Capital 2020 CWF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution from Muni	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Reserve	\$ 75,872	\$ -	\$ 76,361	\$ -	\$ -	\$ -
Total Revenue	\$ 826,639	\$ 733,263	\$ 831,636	\$ 678,872	\$ 711,876	\$ 702,648
EXPENSES:						
Depreciation Expense	\$ 190,000	\$ 194,075	\$ 190,000	\$ 192,076	\$ 190,000	\$ 195,000
Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operators Wages	\$ 65,347	\$ 66,118	\$ 69,182	\$ 94,403	\$ 74,486	\$ 85,176
Operators Wages - FICA	\$ 4,051	\$ 3,966	\$ 4,289	\$ 4,142	\$ 4,618	\$ 5,281
Operators Wages - Medicare	\$ 948	\$ 915	\$ 1,003	\$ 969	\$ 1,080	\$ 1,235
Operators Health Insurance	\$ 12,326	\$ 12,639	\$ 16,075	\$ 14,321	\$ 18,184	\$ 19,902
Operators Retirement	\$ 4,444	\$ 4,528	\$ 4,774	\$ 4,931	\$ 5,177	\$ 6,133
Operators Wages - Overtime	\$ 6,027	\$ 4,491	\$ 6,382	\$ 5,263	\$ 6,866	\$ 7,985
Operators Wages OT - FICA	\$ 374	\$ 238	\$ 396	\$ 302	\$ 426	\$ 495
Operators Wages OT - Medicare	\$ 87	\$ 56	\$ 93	\$ 71	\$ 100	\$ 116
Operators Wages OT - Insurance	\$ -	\$ 742	\$ -	\$ 1,081	\$ -	\$ -
Operators Wages OT - Retirement	\$ 410	\$ 273	\$ 440	\$ 363	\$ 477	\$ 575
PT Operator Wages	\$ -	\$ -	\$ -	\$ -	\$ 19,824	\$ 15,000
PT Operator Soc Sec	\$ -	\$ -	\$ -	\$ -	\$ 1,229	\$ 930
PT Operator Medi	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ 210
Administrator Wage	\$ 12,931	\$ 13,090	\$ 13,812	\$ 17,507	\$ 16,037	\$ 16,625
Administrator FICA	\$ 802	\$ 790	\$ 856	\$ 967	\$ 994	\$ 1,031
Administrator - Medicare	\$ 188	\$ 184	\$ 200	\$ 226	\$ 233	\$ 241
Administrator - Insurance	\$ 1,309	\$ 1,082	\$ 1,486	\$ 1,605	\$ 1,673	\$ 5,044
Administrator - Retirement	\$ 879	\$ 890	\$ 953	\$ 1,077	\$ 115	\$ 1,197
Admin Assoc. Wage	\$ -	\$ -	\$ 8,944	\$ 7,434	\$ 8,736	\$ 9,589
Admin Assoc. FICA	\$ -	\$ -	\$ 555	\$ 425	\$ 542	\$ 595
Admin Assoc. Medicare	\$ -	\$ -	\$ 130	\$ 99	\$ 127	\$ 139
Admin Assoc. Insurance	\$ -	\$ -	\$ 7,153	\$ 1,370	\$ 2,182	\$ 2,369
Admin Assoc. Retirement	\$ -	\$ -	\$ 617	\$ 505	\$ 607	\$ 690
Office Wages	\$ 27,203	\$ 28,401	\$ 29,759	\$ 43,821	\$ 32,190	\$ 35,425
Office Wages - FICA	\$ 1,687	\$ 1,487	\$ 1,845	\$ 1,598	\$ 1,996	\$ 2,196
Office Wages - Medicare	\$ 394	\$ 345	\$ 432	\$ 374	\$ 467	\$ 514
Office Wages - Insurance	\$ 17,830	\$ 17,077	\$ 20,684	\$ 19,558	\$ 23,987	\$ 26,807
Office Wages - Retirement	\$ 1,850	\$ 1,931	\$ 2,053	\$ 2,116	\$ 2,237	\$ 2,551
Office Wages - Overtime	\$ 2,554	\$ 1,189	\$ 2,734	\$ 2,048	\$ 2,958	\$ 3,321
Office Wages - OT FICA	\$ 158	\$ 63	\$ 170	\$ 112	\$ 183	\$ 206
Office Wages - OT Medicare	\$ 37	\$ 15	\$ 40	\$ 26	\$ 43	\$ 48
Office Wages - OT Insurance	\$ -	\$ 634	\$ -	\$ 877	\$ -	\$ -
Office Wages - OT Retirement	\$ 174	\$ 81	\$ 189	\$ 141	\$ 206	\$ 239
Electricity	\$ 68,393	\$ 75,886	\$ 64,647	\$ 67,812	\$ 65,088	\$ 66,000
Operating Supplies Expense	\$ 25,000	\$ 24,490	\$ 25,000	\$ 38,188	\$ 25,000	\$ 30,000
Operator's Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transportation Expense	\$	2,000	\$	1,577	\$	2,000	\$	2,702	\$	2,500	\$	2,500
Garbage Expense	\$	1,100	\$	1,066	\$	1,100	\$	1,176	\$	1,100	\$	1,100
Maintenance and Repairs Expense	\$	15,000	\$	34,718	\$	15,000	\$	91,149	\$	14,000	\$	56,000
Lab Expense	\$	1,500	\$	2,126	\$	1,500	\$	404	\$	1,500	\$	1,500
Lab Equipment Expense	\$	1,000	\$	-	\$	1,000	\$	418	\$	1,000	\$	1,000
Water Usage Expense	\$	2,000	\$	1,689	\$	2,000	\$	1,757	\$	2,000	\$	2,000
Chemical Expense	\$	100,000	\$	30,642	\$	70,000	\$	20,515	\$	35,000	\$	20,000
Equipment Expense	\$	2,500	\$	-	\$	-	\$	198	\$	1,500	\$	1,500
Telephone Expense	\$	1,509	\$	1,611	\$	1,509	\$	1,494	\$	1,500	\$	1,500
Office Expense	\$	6,000	\$	4,282	\$	6,000	\$	6,707	\$	4,500	\$	4,500
Outside services ConSVCS	\$	70,000	\$	57,961	\$	75,000	\$	-	\$	40,000	\$	5,000
Efficiency Program	\$	200	\$	-	\$	200	\$	-	\$	200	\$	-
Radio Read Support	\$	2,999	\$	2,200	\$	2,999	\$	2,382	\$	2,999	\$	3,500
Computer Expense	\$	5,000	\$	6,276	\$	5,000	\$	8,998	\$	4,500	\$	6,300
Insurance	\$	8,004	\$	8,283	\$	6,357	\$	6,536	\$	7,718	\$	7,509
Miscellaneous Expense	\$	4,000	\$	4,445	\$	4,500	\$	8,320	\$	8,347	\$	3,347
Printing Expense	\$	400	\$	340	\$	400	\$	-	\$	400	\$	800
Uniform Expense	\$	800	\$	892	\$	800	\$	600	\$	800	\$	800
Training Expense	\$	500	\$	645	\$	650	\$	310	\$	650	\$	650
Audit/Accounting Expense	\$	5,950	\$	5,206	\$	10,000	\$	7,082	\$	7,000	\$	7,578
Taxes	\$	10,000	\$	2,267	\$	10,000	\$	2,196	\$	10,000	\$	2,196
Delinquent Utility Expense					\$	-	\$	1	\$	-	\$	-
Contributions	\$	-	\$	(6,412)	\$	-	\$	(7,491)	\$	-	\$	-
Interest Expense	\$	35,963	\$	41,732	\$	35,963	\$	37,750	\$	34,364	\$	30,205
I/I Investigation & Rehab	\$	75,000	\$	-	\$	75,000	\$	-	\$	-	\$	-
ETF Life Insurance Contrib Made					\$		\$	(91)	\$	-	\$	-
Total Expenses	\$	796,826	\$	657,225	\$	801,870	\$	718,922	\$	689,931	\$	702,348
Revenue - Expenses	\$	29,814	\$	76,038	\$	29,767	\$	(40,050)	\$	21,946	\$	300
ADD AMORTIZATION FUNDS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
ADD DEPRECIATION FUNDS	\$	190,000	\$	190,000	\$	190,000	\$	192,076	\$	190,000	\$	\$192,076.00
ADD TIF #2 RE-PAYMENT WWTP PRIN	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
SUBTRACT LONG-TERM DEBT PRINCI	\$	210,310	\$	210,263	\$	210,263	\$	171,836	\$	175,850	\$	179,960
Capital Outlay												
TREATMENT REPLACEMENT FUND	\$	9,504	\$	9,504	\$	9,504	\$	9,504	\$	9,504	\$	9,504
UTILITY VEHICLE	\$	-	\$	-	\$	-	\$	-	\$	26,592		
Subtotal	\$	(0)	\$	46,271	\$	0	\$	(29,314)	\$	0	\$	2,912
COLLECTION SYSTEM REPLACEMEN	\$	(0)	\$	46,271	\$	0	\$	-	\$	0	\$	2,912
Balance after Designated Funds	\$	-	\$	-	\$	-	\$	(29,314)	\$	-	\$	-

TID #4

ACCOUNT	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUE:						
TIF TAXES	\$ 373,596	\$ 267,749	\$ 335,594	\$ 290,680	\$ 229,909	\$ 229,909
STATE AID - COMPUTERS	\$ 260	\$ 260	\$ 316	\$ 260	\$ 259	\$ 260
STATE AID - PERSONAL PROPERTY	\$ -	\$ 316	\$ 316	\$ 316	\$ 316	\$ 18,629
OTHER STATE AID	\$ -	\$ 176,005	\$ -	\$ -	\$ -	\$ -
TIF #4 MISC REVENUE	\$ -	\$ 10,000	\$ -	\$ 46	\$ -	\$ -
INTEREST	\$ 25	\$ 40	\$ 25	\$ -	\$ 25	\$ 40
INTEREST ON TIF ADVANCE	\$ (65,000)	\$ (47,950)	\$ (35,000)	\$ (43,745)	\$ (35,000)	\$ (15,000)
MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE:	\$ 308,881	\$ 406,419	\$ 301,250	\$ 247,557	\$ 195,509	\$ 233,838
EXPENSES:						
DEVELOPER INCENTIVE	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
ATTORNEY CONTRACT SERVICES	\$ 10,000	\$ 440	\$ -	\$ -	\$ -	\$ 600
ENGINEERING CONSULTANT FEES	\$ 20,000	\$ 38,765	\$ -	\$ 5,661	\$ -	\$ -
URBAN FORESTRY EXPENSE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
TIF 4 OFFICE EXP	\$ -	\$ -	\$ -	\$ 195	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ 175,000	\$ 1,150	\$ -	\$ 8,288	\$ -	\$ 5,300
STREETS	\$ -	\$ 152,530	\$ -	\$ -	\$ -	\$ -
ACCOUNTING WAGES	\$ 3,635	\$ 3,761	\$ 3,635	\$ 4,051	\$ 4,212	\$ 4,696
ACCOUNTING FICA	\$ 225	\$ 196	\$ 225	\$ 209	\$ 261	\$ 291
ACCOUNTING MEDI.	\$ 53	\$ 46	\$ 53	\$ 49	\$ 61	\$ 68
ACCOUNTING INS.	\$ 2,322	\$ 2,237	\$ 2,686	\$ 2,605	\$ 3,138	\$ 3,517
ACCOUNTING RET.	\$ 247	\$ 256	\$ 251	\$ 279	\$ 293	\$ 338
OFFICE WAGES OT	\$ 341	\$ 162	\$ 341	\$ 195	\$ 395	\$ 440
OFFICE OT FICA	\$ 21	\$ 8	\$ 21	\$ 11	\$ 24	\$ 27
OFFICE OT MEDI.	\$ 5	\$ 2	\$ 5	\$ 2	\$ 6	\$ 6
OFFICR OT INS.	\$ -	\$ 91	\$ -	\$ 88	\$ -	\$ -
OFFICE OT RET.	\$ 23	\$ 11	\$ 23	\$ 13	\$ 27	\$ 32
ADMIN. WAGES	\$ 11,084	\$ 11,081	\$ 11,838	\$ 13,678	\$ 13,746	\$ 14,250
ADMIN. FICA	\$ 687	\$ 669	\$ 734	\$ 829	\$ 852	\$ 884
ADMIN. MEDI.	\$ 161	\$ 156	\$ 172	\$ 194	\$ 199	\$ 207
ADMIN. INS.	\$ 1,122	\$ 915	\$ 1,274	\$ 1,376	\$ 1,434	\$ 4,323
ADMIN. RET.	\$ -	\$ 753	\$ -	\$ 924	\$ 955	\$ 1,026
ADMIN ASSOC. WAGE	\$ -	\$ -	\$ 2,236	\$ 1,829	\$ 2,184	\$ 2,397
ADMIN ASSOC. FICA	\$ -	\$ -	\$ 139	\$ 106	\$ 135	\$ 149
ADMIN ASSOC. MEDI	\$ -	\$ -	\$ 32	\$ 25	\$ 32	\$ 35
ADMIN ASSOC. INS.	\$ -	\$ -	\$ 1,788	\$ 343	\$ 545	\$ 592
ADMIN ASSOC. RET	\$ -	\$ -	\$ 154	\$ 126	\$ 152	\$ 173
AUDIT & ACCOUNTING CON. SVC	\$ -	\$ 965	\$ -	\$ 783	\$ -	\$ -
DEBT SERVICE						
PRINCIPAL ON LONG-TERM NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON LONG-TERM NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF REIMBURSE - SEWER	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
TOTAL EXPENDITURES:	\$ 240,926	\$ 229,193	\$ 35,607	\$ 51,857	\$ 38,654	\$ 39,350
REVENUES - EXPENSES	\$ 67,955	\$ 177,227	\$ 265,643	\$ 195,700	\$ 156,856	\$ 194,488

TID #5

ACCOUNT	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUE:						
TIF TAXES	\$ -	\$ -	\$ -	\$ -	\$ 2,130	\$ 10,000
STATE AID - COMPUTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID - PERSONAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF #4 MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON TIF ADVANCE	\$ -	\$ 280	\$ -	\$ (577)	\$ -	\$ (2,000)
MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE:	\$ -	\$ 280	\$ -	\$ (577)	\$ 2,130	\$ 8,000
EXPENSES:						
DEVELOPER INCENTIVE	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
ATTORNEY CONTRACT SERVICES	\$ -	\$ 9,330	\$ -	\$ -	\$ 4,500	\$ 4,500
ENGINEERING CONSULTANT FEES	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
URBAN FORESTRY EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
STREETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING MEDI.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING INS.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNTING RET.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE WAGES OT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE OT FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE OT MEDI.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICR OT INS.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE OT RET.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN. WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN. FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN. MEDI.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN. INS.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN. RET.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ASSOC. WAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ASSOC. FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ASSOC. MEDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ASSOC. INS.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMIN ASSOC. RET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUDIT & ACCOUNTING CON. SVC	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRINCIPAL ON LONG-TERM NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON LONG-TERM NOTES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TIF REIMBURSE - SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES:	\$ -	\$ 9,330	\$ -	\$ -	\$ 51,000	\$ 16,000
REVENUES - EXPENSES	\$ -	\$ (9,050)	\$ -	\$ (577)	\$ (48,870)	\$ (8,000)

ROOM TAX FUND

ACCOUNT	BUDGET 2023		ACTUAL 2023		BUDGET 2024		ACTUAL 2024		BUDGET 2025		BUDGET 2026	
REVENUES:												
Room Tax Revenue	\$	36,295	\$	36,992	\$	38,757	\$	32,301	\$	41,217	\$	25,000
Other Room Tax Revenue	\$	-	\$	8,280	\$	-	\$	4,400	\$	-	\$	-
Interest	\$	1,500	\$	2,056	\$	1,750	\$	2,046	\$	2,400	\$	2,400
TOTAL REVENUES												
	\$	37,795	\$	47,328	\$	40,507	\$	38,747	\$	43,617	\$	27,400
EXPENSES:												
Labor Day Celebration	\$	400	\$	400	\$	500	\$	-	\$	7,500	\$	-
Cesky Den	\$	750	\$	-	\$	500	\$	-	\$	-	\$	-
Driftless WI	\$	1,200	\$	867	\$	900	\$	-	\$	-	\$	-
Tractor Pull	\$	2,500	\$	2,500	\$	2,500	\$	2,500	\$	3,500	\$	3,500
Cheyenne Valley	\$	500	\$	10,000	\$	-	\$	-	\$	500	\$	1,000
Other	\$	945	\$	16,630	\$	959	\$	6,069	\$	-	\$	-
Website	\$	-	\$	-	\$	1,500	\$	-	\$	-	\$	-
Hotel Miscellaneous Advertising	\$	4,000	\$	3,050	\$	4,000	\$	3,150	\$	4,000	\$	6,000
Advertising Grants	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	-
Train Project	\$	10,000	\$	-	\$	-	\$	10,000	\$	-	\$	-
Chamber	\$	15,000	\$	15,000	\$	12,500	\$	12,500	\$	15,000	\$	15,000
Community Events	\$	-	\$	-	\$	5,000	\$	8,586	\$	468	\$	200
Transfer to General	\$	-	\$	-	\$	12,148	\$	-	\$	12,649	\$	-
TOTAL EXPENSES												
	\$	37,795	\$	48,447	\$	40,507	\$	42,805	\$	43,617	\$	25,700
REVENUES - EXPENSES												
	\$	0	\$	(1,118)	\$	0	\$	(4,059)	\$	0	\$	1,700
CAPITAL OUTLAY												
Tourism Center (set aside)	\$	-	\$	-	\$	-			\$	-		
BALANCE												
	\$	0	\$	(1,118)	\$	0			\$	0	\$	1,700

REFUSE/RECYCLING FUND

ACCOUNT	BUDGET 2023	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:						
Refuse / Recycling Collection Fees	\$ 93,288	\$ 89,623	\$ 99,000	\$ 94,253	\$ 100,800	\$ 100,800
Miscellaneous Revenue	\$ 500	\$ -	\$ 500	\$ -	\$ 250	\$ -
Transfer In	\$ -	\$ 4,092	\$ -	\$ 3,148	\$ -	\$ -
TOTAL REVENUES	\$ 93,788	\$ 93,716	\$ 99,500	\$ 97,401	\$ 101,050	\$ 100,800
EXPENSES:						
Refuse / Recycling Expense	\$ 93,288	\$ 100,959	\$ 99,000	\$ 96,905	\$ 100,800	\$ 100,800
Miscellaneous Expense	\$ 500	\$ -	\$ 500	\$ -	\$ 250	\$ -
TOTAL EXPENSES	\$ 93,788	\$ 100,959	\$ 99,500	\$ 96,905	\$ 101,050	\$ 100,800
REVENUES - EXPENSES	\$ -	\$ (7,243)	\$ -	\$ 496	\$ -	\$ -

HILLSBORO PUBLIC LIBRARY

ACCOUNT	BUDGET 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES:					
City of Hillsboro	\$ 65,500	\$ 69,000	\$ 69,000	\$ 70,000	\$ 75,000
Vernon County	\$ 44,718	\$ 34,826	\$ 34,826	\$ 38,337	\$ 40,558
Juneau County	\$ 5,441	\$ 5,421	\$ 5,421	\$ 6,974	\$ 6,372
Monroe County	\$ 3,846	\$ 3,938	\$ 3,938	\$ 2,461	\$ 3,861
Richland County	\$ 12,860	\$ 12,446	\$ 12,446	\$ 13,098	\$ 10,478
Sauk County	\$ 10,916	\$ 9,853	\$ 9,853	\$ 8,715	\$ 7,693
LaCrosse County	\$ -	\$ 23	\$ 23	\$ -	\$ 213
Town of Greenwood	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Town of Hillsboro	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Town of Forest	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	\$ 500	\$ 500	\$ 1,000	\$ 500	\$ 1,000
WRLS Grants & Gates	\$ -	\$ -	\$ -	\$ -	\$ -
Copies	\$ 2,000	\$ 1,500	\$ 2,097	\$ 1,500	\$ 1,500
Interest Income	\$ 200	\$ 500	\$ 4,352	\$ 4,000	\$ 4,000
Fines	\$ 1,000	\$ 1,000	\$ 571	\$ 1,000	\$ 1,000
Donations/Room Rental	\$ 100	\$ 1,100	\$ 12,089	\$ 100	\$ 5,100
Book Replacement / Lost Books	\$ 1,000	\$ 500	\$ 449	\$ 1,000	\$ 500
General Fund Transfer In	\$ 500	\$ -	\$ -	\$ 500	\$ -
TOTAL REVENUES:	\$ 154,081	\$ 142,607	\$ 158,064	\$ 150,185	\$ 159,275
EXPENSES:					
Librarian Wage	\$ 52,000	\$ 53,560	\$ 53,560	\$ 55,016	\$ 56,116
Librarian FICA	\$ 3,224	\$ 3,321	\$ 3,307	\$ 3,411	\$ 3,479
Librarian Medicare	\$ 754	\$ 777	\$ 773	\$ 797	\$ 814
Librarian Insurance	\$ 1,904	\$ 1,904	\$ 1,330	\$ 1,904	\$ 1,904
Librarian Retirement	\$ 3,536	\$ 3,696	\$ 3,696	\$ 3,824	\$ 3,900
Aide Wage	\$ 21,700	\$ 22,835	\$ 20,359	\$ 23,909	\$ 24,555
Aide FICA	\$ 1,345	\$ 1,416	\$ 1,262	\$ 1,482	\$ 1,522
Aide Medicare	\$ 315	\$ 331	\$ 295	\$ 347	\$ 356

Aide Insurance	\$	193	\$	187	\$	193	\$	193	\$	193
Aide Retirement	\$	1,476	\$	1,405	\$	1,576	\$	1,662	\$	1,706
Assistant Wage	\$	-	\$	-	\$	-	\$	-	\$	8,500
Assistant FICA	\$	-	\$	-	\$	-	\$	-	\$	527
Assistant Medicare	\$	-	\$	-	\$	-	\$	-	\$	123
Intern Wage	\$	5,350	\$	4,680	\$	4,900	\$	5,200	\$	5,200
Intern FICA	\$	332	\$	290	\$	304	\$	322	\$	322
Intern Medicare	\$	78	\$	68	\$	71	\$	75	\$	75
Circulation (Books, DVD, Mags, Etc.)	\$	15,000	\$	14,263	\$	12,000	\$	15,000	\$	14,000
Librarian Expense	\$	2,200	\$	1,298	\$	1,500	\$	1,468	\$	1,500
Office Supplies	\$	2,000	\$	1,810	\$	1,500	\$	1,500	\$	2,000
Equipment & Copier	\$	1,500	\$	1,825	\$	1,500	\$	1,500	\$	1,825
Building & Repairs	\$	1,800	\$	5,520	\$	2,000	\$	4,000	\$	4,000
Training Expense	\$	750	\$	-	\$	-	\$	-	\$	-
Phone	\$	850	\$	763	\$	850	\$	850	\$	850
Power & Light	\$	4,500	\$	4,271	\$	5,400	\$	5,400	\$	2,500
Water & Sewer	\$	800	\$	668	\$	850	\$	850	\$	850
Binding	\$	100	\$	-	\$	-	\$	-	\$	-
Building Insurance	\$	1,200	\$	1,054	\$	1,300	\$	2,000	\$	1,500
Cleaning Contract	\$		\$	2,300	\$	3,000	\$	3,400	\$	3,400
Petty Cash	\$		\$	-	\$		\$	-	\$	-
Shared System	\$		\$	-	\$		\$	-	\$	-
	\$		\$	-	\$		\$	-	\$	-
	\$		\$	10,757	\$	11,000	\$	11,000	\$	12,500
WRLS operating fees	\$	11,000	\$		\$	11,000	\$	1,000	\$	1,200
e book buying pool	\$	1,000	\$	1,026	\$	1,000	\$	250	\$	375
tech fees	\$	-	\$	-	\$	325	\$	325	\$	250
swank license	\$	250	\$	-	\$	-	\$	3,500	\$	3,000
Library Programming	\$	6,000	\$	2,945	\$	2,200	\$		\$	
Contingency	\$	9,425	\$	-	\$	3,298	\$	-	\$	233
TOTAL EXPENSES:	\$	150,581	\$	139,713	\$	142,607	\$	150,185	\$	159,275
Subtotal - Revenues over Expenses	\$	3,500	\$	18,351	\$	0	\$	0	\$	0

ARPA FUNDS

ACCOUNT NAME	BUDGET 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUE:					
INTEREST-ARPA	\$ 1,925	\$ 1,500	\$ 2,247		
ARPA	\$ -	\$ -	\$ 145,803	\$ -	
TOTAL REVENUES	\$ 1,925	\$ 1,500	\$ 148,051	\$ -	\$ -
EXPENSES:					
DESIGNATED USE	\$ -	\$ 148,013	\$ -	\$ -	\$ -
TRANSFER OUT	\$ -	\$ -	\$ 150,631	\$ -	\$ 150,631
TOTAL EXPENSES	\$ -	\$ 148,013	\$ 150,631	\$ -	\$ 150,631
REVENUES - EXPENSES	\$ 1,925	\$ (146,513)	\$ (2,581)	\$ -	\$ (150,631)