VILLAGE OF

Hortonville

Growing with you

2026 Budget

12/4/2025
Public Hearing

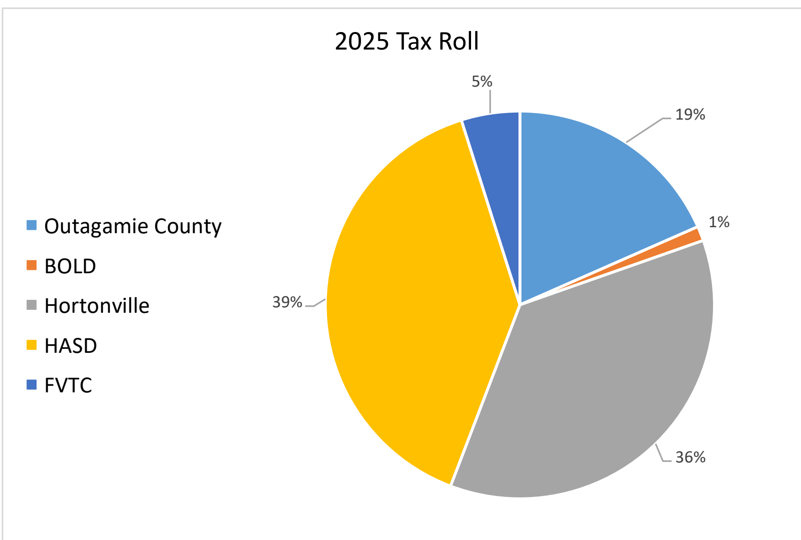
Village of Hortonville
Tax Levy Statistics
2026 Budget

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Dollar Change	Percent Change
Taxing Fund						
General Fund	$1,087,831	$1,151,738	$1,168,323	$1,183,227	$14,904	1.37%
Debt Service	$641,967	$642,550	$670,390	$668,297	-$2,093	-0.33%
Capital Projects	$6,000	$5,000	$5,000	$0	-$5,000	-83.33%
Total Levy	$1,735,798	$1,799,288	$1,843,713	$1,851,524	$7,811	0.47%
$ Change from previous year	71,101	63,490	44,424	7,811		
% Change from previous year	4.27%	3.66%	2.47%	0.42%		

Assessed Valuation	256,156,000	265,765,000	267,751,200	390,547,700	$122,796,500	45.86%
Assessed Tax Rate	**6.7763**	**6.7702**	**6.8859**	**4.7408**	**-2.1451**	
Equalized	$291,437,100	$338,628,100	$379,550,300	$387,276,300	$7,726,000	2.04%
Net New Construction	$ 8,788,000	$ 12,740,600	$ 4,867,900	$ 4,798,500		
Fair Market Ratio	87.8941%	78.4829%	70.5443%	100.8447%		

Summary of Taxes										
Year	Assessed Value/1000	Total Mill Rate	Total	First Dollar Credit	Lottery Credit	Garbage	EMS	Final Bill	Difference
2024	150	19.22799	$ 2,884.20	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 2,820.80	$ (782.81)
2025	150	14.05	$ 2,107.50	$ (49.88)	$ (149.63)	$ 130.00		$ 2,037.99	
2024	250	19.22799	$ 4,807.00	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 4,743.60	$ (1,300.61)
2025	250	14.05	$ 3,512.50	$ (49.88)	$ (149.63)	$ 130.00		$ 3,442.99	
2024	300	19.22799	$ 5,768.40	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 5,705.00	$ (1,559.51)
2025	300	14.05	$ 4,215.00	$ (49.88)	$ (149.63)	$ 130.00		$ 4,145.49	
2024	400	19.22799	$ 7,691.20	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 7,627.80	$ (2,077.31)
2025	400	14.05	$ 5,620.00	$ (49.88)	$ (149.63)	$ 130.00		$ 5,550.49	

	2024	2025	2024 Rate/1000	2025 Rate/1000	Change/1000
Outagamie County	$1,049,101.77	$1,004,191.52	$3.92	$2.57	$ (1.35)
BOLD	$67,985.14	$65,108.49	$0.25	$0.17	$ (0.08)
Hortonville	$2,002,572.74	$1,975,800.42	$7.48	$5.06	$ (2.42)
HASD	$2,183,331.60	$2,146,198.49	$6.56	$5.50	$ (1.06)
FVTC	$271,452.97	$265,387.26	$1.01	$0.68	$ (0.33)
			$19.22	$13.97	$ (5.25)
		School Tax Credit	$1.59	$1.07	$ (0.52)
		Referendum	$1.60	$1.15	
			$19.23	$14.05	$ (5.18)



Summary of Taxes Based on Reval (40% Increase)									
Year	Assessed Value/1000	Total Mill Rate	Total	First Dollar Credit	Lottery Credit	Garbage	EMS	Final Bill	Difference
2024	150	19.22799	$ 2,884.20	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 2,820.80	$ 60.19
2025	210	14.05	$ 2,950.50	$ (49.88)	$ (149.63)	$ 130.00		$ 2,880.99	
2024	250	19.22799	$ 4,807.00	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 4,743.60	$ 104.39
2025	350	14.05	$ 4,917.50	$ (49.88)	$ (149.63)	$ 130.00		$ 4,847.99	
2024	300	19.22799	$ 5,768.40	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 5,705.00	$ 126.49
2025	420	14.05	$ 5,901.00	$ (49.88)	$ (149.63)	$ 130.00		$ 5,831.49	
2024	400	19.22799	$ 7,691.20	$ (52.35)	$ (168.55)	$ 130.00	$ 27.50	$ 7,627.80	$ 170.69
2025	560	14.05	$ 7,868.00	$ (49.88)	$ (149.63)	$ 130.00		$ 7,798.49	

Revenues Fund 100						
Revenues		2026 Budget Summary	2025 Budget Summary	2025 Projected Year End	Change #	Percent Change
	Taxes	$ 1,222,456.27	$ 1,207,217.30	$ 1,207,552.30	$ 15,238.97	1.26%
	Intergovernmental	$ 892,386.41	$ 880,040.79	$ 883,422.42	$ 12,345.62	1.40%
	Licenses & Permits	$ 86,750.00	$ 86,750.00	$ 88,677.84	$ -	0.00%
	Fines, Forfeitures	$ 58,400.00	$ 61,400.00	$ 57,944.80	$ (3,000.00)	-4.89%
	Public Charges for Services	$ 360,029.50	$ 394,094.66	$ 369,791.54	$ (34,065.16)	-8.64%
	Intergovernmental Charges for Service	$ 15,172.78	$ 25,786.70	$ 20,240.44	$ (10,613.92)	-41.16%
	Miscellaneous	$ 100,700.00	$ 114,000.00	$ 128,695.15	$ (13,300.00)	-11.67%
	Other Financing Sources	$ 98,857.52	$ 8,995.00	$ 45,915.00	$ 89,862.52	999.03%
	Total	$ 2,834,752.48	$ 2,778,284.45	$ 2,802,239.49	$ 56,468.03	2.03%

Expenditures Fund 100						
General Government		2026 Budget Summary	2025 Budget Summary	2025 Projected Year End	Change #	Percent Change
	General Government	$ 46,900.00	$ 55,000.61	$ 49,800.00	$ (8,100.61)	-14.73%
	Financial Administration	$ 31,796.00	$ 30,796.00	$ 30,697.90	$ 1,000.00	3.25%
	Court	$ 44,649.97	$ 43,895.07	$ 43,145.07	$ 754.90	1.72%
	Municipal Building	$ 101,743.18	$ 96,265.00	$ 106,682.60	$ 5,478.18	5.69%
	Payroll/Benefits/Education	$ 258,474.95	$ 240,905.96	$ 241,409.74	$ 17,568.99	7.29%
	Elections	$ 11,000.00	$ 3,750.00	$ 3,832.12	$ 7,250.00	193.33%
	Total	$ 494,564.10	$ 470,612.64	$ 475,567.43	$ 23,951.46	5.09%
Public Safety						
	Police Payroll	$ 851,659.98	$ 853,116.22	$ 837,430.51	$ (1,456.24)	-0.17%
	Police Materials	$ 85,995.00	$ 69,850.00	$ 83,395.00	$ 16,145.00	23.11%
	Building Maintenance	$ 1,800.00	$ 1,197.70	$ 1,650.00	$ 602.30	50.29%
	Building Inspection	$ 27,400.00	$ 24,200.00	$ 25,898.87	$ 3,200.00	13.22%
	Fire & EMS	$ 350,200.89	$ 366,753.55	$ 371,853.92	$ (16,552.66)	-4.51%
	Total	$ 1,317,055.87	$ 1,315,117.47	$ 1,320,228.30	$ 1,938.40	0.15%
Public Works						
	Street Maintenance	$ 243,083.96	$ 258,279.88	$ 288,149.66	$ (15,195.92)	-5.88%
	Equipment Maintenance	$ 33,694.53	$ 27,891.00	$ 34,895.00	$ 5,803.53	20.81%
	Refuse/Brush/Weed Control	$ 160,174.28	$ 161,088.23	$ 158,964.23	$ (913.95)	-0.57%
	Payroll/Benefits/Education	$ 124,265.43	$ 94,455.50	$ 122,853.10	$ 29,809.93	31.56%
	Police Vehicle Maintenance	$ 2,308.09	$ -	$ 2,308.09	$ 2,308.09	#DIV/0!
	Snow/Ice	$ 64,556.91	$ 62,571.00	$ 60,741.86	$ 1,985.91	3.17%
	Storm Sewers	$ 17,731.07	$ 17,233.00	$ 16,354.00	$ 498.07	2.89%
	Total	$ 645,814.27	$ 621,518.61	$ 684,265.94	$ 24,295.66	3.91%

Health and Human Service		2026 Budget Summary	2025 Budget Summary	2025 Projected Year End	Change #	Percent Change
	Health and Human Service	$ 12,470.24	$ 20,010.00	$ 9,069.74	$ (7,539.76)	-37.68%
	Total	$ 12,470.24	$ 20,010.00	$ 9,069.74	$ (7,539.76)	-37.68%
Culture & Recreation						
	General Parks/Small Parks	$ 49,066.00	$ 34,716.00	$ 38,393.51	$ 14,350.00	41.34%
	Library Building Maintenance	$ 7,300.24	$ 11,316.50	$ 5,770.24	$ (4,016.26)	-35.49%
	Hortonville Rec	$ 48,500.00	$ 42,700.00	$ 58,972.89	$ 5,800.00	13.58%
	Village Events	$ 7,700.00	$ 8,000.00	$ 8,000.00	$ (300.00)	-3.75%
	Opera House	$ 600.00	$ 600.00	$ -	$ -	0.00%
	Otto Miller Park	$ 17,963.00	$ 22,273.00	$ 16,308.00	$ (4,310.00)	-19.35%
	Miller Park	$ 9,189.17	$ 8,445.00	$ 11,235.52	$ 744.17	8.81%
	Alonzo Park	$ 35,532.39	$ 20,085.83	$ 32,405.14	$ 15,446.56	76.90%
	Black Otter Lake Dam	$ 4,655.00	$ 7,155.00	$ 6,891.00	$ (2,500.00)	-34.94%
	Total	$ 180,505.80	$ 155,291.33	$ 177,976.30	$ 25,214.47	16.24%
Conservation & Development						
	Planning and Zoning	$ 15,750.00	$ 32,750.00	$ 22,750.00	$ (17,000.00)	-51.91%
	Community Promotion	$ 17,800.00	$ 17,700.00	$ 17,555.00	$ 100.00	0.56%
	Total	$ 33,550.00	$ 50,450.00	$ 40,305.00	$ (16,900.00)	-33.50%
Other Financing Uses						
	Transfers and Reserves	$ 150,792.20	$ 145,284.40	$ 145,284.40	$ 5,507.80	3.79%
	Total	$ 150,792.20	$ 145,284.40	$ 145,284.40	$ 5,507.80	3.79%
	Expenditure Total	$ 2,834,752.48	$ 2,778,284.45	$ 2,852,697.11	$ 56,468.03	2.03%
	Net Total	$ -	$ -	$ (50,457.62)	$ -	#DIV/0!

Proposed 2026 General Fund Revenue Budget Summary

- **General**
  - Net New Construction: 1.26%

- **Licenses and Permits**
  - Right-of-Way (R-O-W) Permits: This line remains unchanged for 2026. While this year's revenue shows a large increase of about $21,000, roughly $15,000 of that came from Bug Tussle. A portion of those funds were used to cover engineering oversight costs, so the increase is somewhat misleading.

- **Public Charges for Service**
  - Advertising Fees: This line is increasing since we began charging non-profits, the library, and other organizations for advertising in the *Village Voice* publication. Charges are based on actual cost.
  - Ambulance Fees – these are being paid this year by another to help this year as we assess the ambulance fee issue.

- **Intergovernmental Charges for Service**
  - SAP Program Reimbursement: This amount is decreasing, as 2026 is the final year of the "catch-up" plan implemented to bring volunteer service credits up to date. Once completed, this line will normalize.

- **Miscellaneous**
  - Interest Income: Expected to decrease slightly. However, due to a new loan, the Village will temporarily hold higher cash balances, which will offset some of the decline.
  - Sale of Vehicles: One vehicle sale is anticipated—a Public Works truck.

- **Other Financing Sources**
  - Restricted Fund Balance: $4,000 is allocated for completion of the Outdoor Recreation Comprehensive Plan early next year.

  - Subdivision Park Fee Transfer: $16,000 from subdivision park fees (TID 6 developer's agreement) will be used for grass restoration and additional plantings.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-41-41110-000	GENERAL PROPERTY TAXES	1,109,092.04	.00	1,094,188.07	1,094,188.07	1,152,321.00	1,151,738.00
100-41-41140-000	LOTTERY CREDITS	74,134.96	61,984.77	74,134.96	74,134.96	-.04	.00
100-41-41150-000	MANAGED FOREST LAND TAXES	8.47	4.47	8.47	8.47	404.47	8.47
100-41-41310-000	IN LIEU OF TAXES - UTILITY	33,097.20	33,097.20	33,097.20	33,097.00	33,097.00	33,097.00
100-41-41320-000	IN LIEU OF TAXES - CTY HOUSING	6,123.60	6,123.60	6,123.60	5,788.80	5,788.80	5,623.00
100-41-41800-000	INTEREST/PENALTIES ON TAXES	.00	.00	.00	.00	.00	.00
		1,222,456.27	**101,210.04**	**1,207,552.30**	**1,207,217.30**	**1,191,611.23**	**1,190,466.47**
Total:		**1,222,456.27**	**101,210.04**	**1,207,552.30**	**1,207,217.30**	**1,191,611.23**	**1,190,466.47**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-43-43219-000	SAFETY GRANT- LWM	1,340.00	670.00	670.00	670.00	.00	.00
100-43-43410-000	WISCONSIN SHARED REVENUE	591,532.57	598,513.66	572,311.36	572,311.36	464,057.32	559,629.27
100-43-43420-000	WISCONSIN FIRE INSURANCE TAX	17,243.67	17,243.67	17,243.67	14,962.00	14,961.52	12,773.00
100-43-43430-000	WI COMPUTER AID	6,068.00	6,067.89	6,067.89	6,068.00	6,067.89	6,068.00
100-43-43440-000	EXPENDITURE RESTRAINT PROGRAM	9,133.40	.00	26,242.95	26,242.95	26,243.00	26,242.95
100-43-43450-000	VIDEO SERVICE PROVIDER AID	6,608.00	6,608.47	6,608.47	6,608.00	6,608.47	6,608.00
100-43-43520-000	STATE AID- LAW ENFORCEMENT	.00	2,560.00	.00	.00	.00	.00
100-43-43530-000	STATE AID - ROADS	198,525.23	188,867.72	192,742.94	192,742.94	188,963.67	188,935.00
100-43-43531-000	STATE AID - PERSONAL PROPERTY	15,635.54	15,635.54	15,635.54	15,635.54	8,607.18	8,607.00
100-43-43534-000	LOCAL ROAD IMPROVEMENT	.00	.00	.00	.00	.00	.00
100-43-43690-000	OTHER STATE PAYMENTS	.00	.00	.00	.00	.00	.00
100-43-43710-000	OUT COUNTY SALES TAX	46,000.00	45,631.00	45,631.00	42,000.00	39,794.00	42,000.00
100-43-43730-000	CO AID--VET GRAVES	300.00	268.60	268.60	300.00	210.14	400.00
100-43-43810-000	PUBLIC SAFETY GRANTS	.00	.00	.00	2,500.00	.00	2,500.00
		892,386.41	**882,066.55**	**883,422.42**	**880,040.79**	**755,513.19**	**853,763.22**
Total:		**892,386.41**	**882,066.55**	**883,422.42**	**880,040.79**	**755,513.19**	**853,763.22**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-44-44110-000	LIQUOR & BEER LICENSES	5,500.00	4,558.00	4,558.00	5,500.00	4,821.63	5,500.00
100-44-44120-000	OPERATOR LICENSES	2,650.00	2,690.00	2,650.00	2,500.00	2,601.00	2,500.00
100-44-44160-000	CIGARETTE LICENSES	300.00	300.00	300.00	250.00	250.00	250.00
100-44-44170-000	CABLE TV REVENUE	28,000.00	19,809.44	26,000.00	30,000.00	27,158.92	30,000.00
100-44-44230-000	DOG LICENSES	4,000.00	2,960.00	3,900.00	4,000.00	3,955.00	3,500.00
100-44-44240-000	EVENT PERMITS	300.00	100.00	100.00	300.00	100.00	350.00
100-44-44300-000	BUILDING PERMITS	35,000.00	27,744.94	26,000.00	35,000.00	20,083.50	35,000.00
100-44-44310-000	STATE BUILDING SEALS	1,500.00	1,202.00	1,300.00	200.00	231.00	200.00
100-44-44320-000	DRIVEWAY PERMIT FEE	2,000.00	1,990.00	2,000.00	1,500.00	530.00	12,000.00
100-44-44400-000	PLANNING & ZONING FEES	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	900.00
100-44-44410-000	SIGN PERMITS	.00	.00	.00	.00	.00	.00
100-44-44900-000	WATER & SEWER INI CUST FEES	.00	.00	.00	.00	412.00	1,000.00
100-44-44911-000	R-O-W PERMIT FUNDS	6,000.00	21,719.84	20,369.84	6,000.00	5,300.00	2,000.00
		86,750.00	**84,574.22**	**88,677.84**	**86,750.00**	**66,943.05**	**93,200.00**
Total:		**86,750.00**	**84,574.22**	**88,677.84**	**86,750.00**	**66,943.05**	**93,200.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-45-45110-000	COURT FINES & FORFEIT-VILLAGE	50,000.00	39,519.23	50,000.00	55,000.00	58,195.56	48,000.00
100-45-45130-000	PARKING VIOLATION FEES	8,000.00	7,480.00	7,500.00	6,300.00	3,970.00	6,000.00
100-45-45190-000	CODE ENFORCEMENT/NSF FEES	400.00	98.80	444.80	100.00	30.00	150.00
100-45-45230-000	JUDGEMENTS/DAMAGES	.00	.00	.00	.00	.00	.00
		58,400.00	**47,098.03**	**57,944.80**	**61,400.00**	**62,195.56**	**54,150.00**
Total:		**58,400.00**	**47,098.03**	**57,944.80**	**61,400.00**	**62,195.56**	**54,150.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-46-46100-000	PUBLICATION FEES	1,000.00	751.98	900.00	550.00	655.94	250.00
100-46-46111-000	ADVERTISING FEES	2,000.00	90.00	100.00	.00	.00	.00
100-46-46120-000	REAL ESTATE INQUIRY FEES	2,600.00	2,980.00	2,650.00	2,500.00	2,300.00	2,500.00
100-46-46130-000	ELECTION SERVICES	.00	.00	.00	.00	.00	.00
100-46-46180-000	COPIER & FAX CHARGES	50.00	19.50	19.50	50.00	20.16	100.00
100-46-46190-000	MISCELLANEOUS SERVICE CHARGES	.00	.00	.00	.00	4,708.00	.00
100-46-46200-000	POLICE DEPT FEES-ACCID RPT,ETC	250.00	240.00	200.00	200.00	137.00	200.00
100-46-46210-000	POLICE LIAISON OFFICER	118,072.00	69,067.39	98,000.00	114,262.16	95,076.47	103,638.00
100-46-46212-000	CROSSING GUARD	6,000.00	3,052.50	7,000.00	7,000.00	5,280.00	7,000.00
100-46-46220-000	AMBULANCE SUBSIDY	.00	.00	45,000.00	45,012.50	44,050.00	44,040.00
100-46-46230-000	FIRE CALL FEES	500.00	407.00	500.00	1,000.00	275.00	1,500.00
100-46-46310-000	SNOW & ICE CONTROL	.00	.00	.00	.00	.00	.00
100-46-46320-000	CURB & GUTTER REPAIR	.00	.00	.00	.00	.00	.00
100-46-46330-000	SIDEWALK INSTALLATION/REPAIR	5,500.00	.00	.00	.00	.00	.00
100-46-46340-000	STORM SEWERS	.00	.00	.00	.00	.00	.00
100-46-46350-000	SUBDIV DEVELOPER EXP REIMBURSE	.00	.00	.00	.00	.00	.00
100-46-46420-000	REFUSE COLLECTION FEES	148,557.50	.00	148,000.00	147,420.00	135,260.00	135,000.00
100-46-46430-000	RECYCLING CART FEES	2,000.00	1,800.00	2,000.00	800.00	675.00	750.00
100-46-46440-000	WEED CONTROL	.00	99.72	100.00	.00	.00	.00
100-46-46450-000	LEAVES/BRUSH CONTROL	.00	.00	.00	.00	.00	.00
100-46-46540-000	CEMETERY SALES, CHARGES	12,000.00	8,125.00	8,000.00	15,000.00	16,350.00	11,000.00
100-46-46550-000	CEMETERY PERP CARE FEES	6,000.00	4,950.00	6,000.00	5,000.00	3,525.00	3,800.00
100-46-46730-000	ALONZO PARK RENT	2,200.00	2,042.25	2,100.00	1,000.00	100.00	500.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100-46-46734-000	KAYAK RENTAL FEE	1,200.00	1,170.10	1,170.10	1,200.00	.00	.00
100-46-46735-000	OTTO MILLER PARK RENT	.00	.00	.00	.00	.00	.00
100-46-46737-000	BOAT LAUNCH FEES	600.00	590.74	600.00	600.00	654.45	800.00
100-46-46739-000	EVENT FEES	.00	.00	.00	.00	.00	.00
100-46-46740-000	REC DEPT - SUMMER REC FEES	32,000.00	30,934.44	27,912.56	34,000.00	37,371.05	26,000.00
100-46-46750-000	REC DEPT - FIELD TRIP FEES	10,000.00	11,864.38	11,539.38	10,000.00	12,096.31	8,000.00
100-46-46760-000	REC DEPT - T SHIRT SALES	1,000.00	.00	.00	1,000.00	2,000.00	.00
100-46-46770-000	REC DEPT - LEAGUE/PROGRAM FEES	.00	.00	.00	.00	.00	.00
100-46-46800-000	OPERA HOUSE RENT	6,000.00	4,500.00	6,000.00	6,000.00	6,000.00	7,300.00
100-46-46805-000	COMMUNITY CNTR RENT	2,500.00	2,300.00	2,000.00	1,500.00	1,700.00	1,500.00
100-46-46851-000	FACADE LOAN REPAYMENTS	.00	.00	.00	.00	.00	.00
100-46-46900-000	OTHER CHARGES FOR SERVICES	.00	.00	.00	.00	1,521.00	.00
		360,029.50	**144,985.00**	**369,791.54**	**394,094.66**	**369,755.38**	**353,878.00**
Total:		**360,029.50**	**144,985.00**	**369,791.54**	**394,094.66**	**369,755.38**	**353,878.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-47-47320-000	SAP PROGRAM REIMURSEMENT	6,172.54	12,954.00	12,970.20	12,970.20	16,242.70	16,723.08
100-47-47400-000	BOLD- REIMBURSE PORT A POTTY	1,700.00	1,337.50	1,500.00	1,500.00	1,615.00	1,500.00
100-47-47413-000	LIBRARY MAINTENANCE REIMBURSEM	7,300.24	5,371.36	5,770.24	11,316.50	.00	.00
		15,172.78	**19,662.86**	**20,240.44**	**25,786.70**	**17,857.70**	**18,223.08**
Total:		**15,172.78**	**19,662.86**	**20,240.44**	**25,786.70**	**17,857.70**	**18,223.08**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-48-48100-000	INTEREST ON INVESTMENTS	80,000.00	64,803.40	70,000.00	90,000.00	110,985.69	85,000.00
100-48-48102-000	INTEREST - FACADE LOANS	.00	.00	.00	.00	.00	.00
100-48-48105-000	INTEREST ON CEMETERY FUNDS	.00	.00	.00	.00	.00	.00
100-48-48110-000	INTEREST ON SPECIAL ASSESSM'TS	.00	.00	.00	.00	.00	.00
100-48-48150-000	INTEREST CHANGE IN PORTFOLIO	4,500.00	4,559.58	4,500.00	3,500.00	6,635.38	.00
100-48-48309-000	SALE OF VILLAGE EQUIPMENT	.00	.00	.00	.00	295.00	.00
100-48-48320-000	SALE OF PROPERTY	.00	.00	.00	.00	.00	.00
100-48-48330-000	SALE OF STREET SCRAP/EQUIPMT	1,000.00	560.00	500.00	1,000.00	1,193.59	1,000.00
100-48-48340-000	SALE OF VEHICLES	3,000.00	26,750.00	26,750.00	7,000.00	.00	8,000.00
100-48-48360-000	SALE OF P.D. EQUIPMENT	.00	200.00	.00	.00	.00	.00
100-48-48410-000	INSURANCE RECOVERIES - STREETS	.00	.00	.00	.00	.00	.00
100-48-48420-000	INSURANCE RECOVERIES - POLICE	.00	.00	.00	.00	.00	.00
100-48-48430-000	INSURANCE RECOVERIES - OTHER	.00	.00	.00	.00	.00	.00
100-48-48500-000	DONATIONS - GENERAL	.00	.00	.00	.00	.00	.00
100-48-48501-000	DONATIONS - SENIOR ACTIVITIES	1,200.00	3,939.00	3,000.00	1,200.00	3,895.00	1,200.00
100-48-48505-000	GRANTS - PRIVATE	.00	.00	.00	.00	.00	.00
100-48-48510-000	DONATIONS - OPERA HOUSE	.00	.00	.00	.00	.00	.00
100-48-48518-000	GRANTS-ELECTIONS	.00	.00	.00	.00	.00	.00
100-48-48520-000	DONATIONS - LIBRARY	.00	.00	.00	.00	.00	.00
100-48-48540-000	DONATIONS - PARKS	.00	10,798.15	10,798.15	5,000.00	42,714.00	.00
100-48-48542-000	DONATIONS/GRANTS - TREES	.00	.00	.00	.00	.00	5,000.00
100-48-48543-000	DONATIONS/PARK & REC	.00	.00	.00	.00	.00	.00
100-48-48590-000	DONATIONS - MISC	.00	.00	.00	.00	.00	.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100-48-48591-000	DONATIONS - HALLOWEEN	1,000.00	1,050.00	1,000.00	800.00	800.00	800.00
100-48-48592-000	DONATIONS-VET MEM, BRICKS, ETC	.00	600.00	150.00	.00	.00	.00
100-48-48593-000	DONATIONS - BOAT LAUNCH	.00	.00	.00	.00	.00	.00
100-48-48800-000	POLICE CRIME PREVENTN DONATION	2,000.00	4,040.00	4,040.00	1,000.00	1,896.00	.00
100-48-48900-000	MISCELLANEOUS INCOME	8,000.00	12,556.31	12,000.00	4,500.00	28,502.57	4,500.00
		100,700.00	**129,856.44**	**132,738.15**	**114,000.00**	**196,917.23**	**105,500.00**
Total:		**100,700.00**	**129,856.44**	**132,738.15**	**114,000.00**	**196,917.23**	**105,500.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-49-49300-000	FUND BALANCE APPLIED(MEMO A/C)	.00	.00	.00	.00	.00	54,500.00
100-49-49310-000	RESTRICTD BAL APPLIED(MEMO A/C	5,000.00	.00	45,915.00	-17,325.00	.00	.00
100-49-49500-000	TRANSFER - UTILITY FUND	.00	.00	.00	.00	.00	.00
100-49-49630-000	TRANSFER- SUBDIV PARK FEE FUND	16,000.00	.00	.00	.00	.00	.00
100-49-49640-000	TRANSFER-CAPITAL PROJ FUND	77,857.52	.00	.00	.00	.00	4,000.00
		98,857.52	**.00**	**45,915.00**	**-17,325.00**	**.00**	**58,500.00**
Total:		**98,857.52**	**.00**	**45,915.00**	**-17,325.00**	**.00**	**58,500.00**

Proposed 2026 General Fund Expenditures Budget Summary

General Government

- **General Government:** Minimal changes.
- **Financial Administration:** Budgeted at approximately $4,000. This account functions as an in-and-out line for investment fees and related expenses, which should net out by year-end.
- **Court:** No significant changes.
- **Municipal Building:** Property and liability insurance are increasing, largely due to payroll audit adjustments impacting workers' compensation.
- **Payroll/Employee Benefits:** Only changes reflect wage and benefit adjustments.
- **Elections:** Increased costs due to four anticipated elections in 2026.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51000-310	GEN GOVT OFFICE SUPPLY	8,000.00	5,272.13	10,500.00	10,500.00	10,058.84	9,000.00
100-51-51000-312	GENERAL GOVT COMPUTER SUPPLIES	3,000.00	1,572.04	3,000.00	5,500.00	4,129.49	6,000.00
100-51-51000-320	GENERAL GOVT DUES/SUBSCRIPT'S	2,000.00	540.07	2,050.00	2,000.00	3,191.98	2,000.00
100-51-51000-325	GEN GOVT LEGAL,ADS,PUBLICAT'N	2,000.00	1,407.13	1,800.00	3,000.00	3,982.86	1,300.00
100-51-51000-362	VILLAGE-VEHICLE MAINTENANCE	300.00	186.69	250.00	300.00	.00	.00
100-51-51000-363	VILLAGE-VEHICLE FUEL	200.00	133.58	200.00	250.00	194.29	.00
100-51-51000-390	GEN GOVT - OTHER/DOJ BACKGRD	.00	.00	.00	.00	.00	.00
100-51-51300-204	ATTORNEY - OTHER FEES	16,000.00	17,766.50	16,000.00	20,000.00	14,469.15	20,000.00
100-51-51450-204	OFFICE EQUIP-MAINTENANCE	15,400.00	15,795.79	16,000.00	13,450.61	10,566.63	15,000.00
		-46,900.00	**-42,673.93**	**-49,800.00**	**-55,000.61**	**-46,593.24**	**-53,300.00**
Total:		**-46,900.00**	**-42,673.93**	**-49,800.00**	**-55,000.61**	**-46,593.24**	**-53,300.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51500-390	FINANCIAL ADMINISTRATION	4,000.00	6,394.98	3,500.00	3,500.00	19,495.95	3,500.00
100-51-51510-202	CAPITAL ASSET APPRAISAL	.00	.00	.00	.00	.00	.00
100-51-51510-213	ACCOUNTING/AUDIT - AUDITOR	10,000.00	7,217.50	9,500.00	9,500.00	8,066.85	9,000.00
100-51-51530-110	BOARD OF REVIEW - PAYROLL	75.00	75.00	75.00	75.00	.00	75.00
100-51-51530-120	BOARD OF REVIEW - FICA/FED	6.00	5.73	5.74	6.00	.00	6.00
100-51-51530-214	PROPERTY ASSESSMENT-ASSESSOR	16,500.00	16,500.00	16,500.00	16,500.00	7,100.00	7,200.00
100-51-51530-330	BOARD OF REVIEW - TRAINING	45.00	.00	.00	45.00	.00	45.00
100-51-51530-399	MANUFACTURING ASSESSMENT	1,020.00	1,121.28	1,020.00	1,020.00	926.61	1,015.00
100-51-51938-399	OTHER INSURANCE	150.00	97.16	97.16	150.00	132.02	.00
100-51-51940-399	EMPLOYEE BOND INSURANCE	.00	.00	.00	.00	.00	.00
		-31,796.00	**-31,411.65**	**-30,697.90**	**-30,796.00**	**-35,721.43**	**-20,841.00**
Total:		**-31,796.00**	**-31,411.65**	**-30,697.90**	**-30,796.00**	**-35,721.43**	**-20,841.00**

GeneralLedgerPeriod.ID 526 AND GLBudget.ID 333

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51200-110	JUDGE - PAYROLL	8,680.00	7,233.30	8,680.00	8,680.00	8,901.41	8,680.00
100-51-51200-120	JUDGE - FICA	720.00	553.40	720.00	720.00	719.42	664.02
100-51-51200-202	JUDGE-PROF SERVICE	250.00	.00	250.00	250.00	.00	250.00
100-51-51200-204	JUDGE - MAINT CONTRACTS	400.00	.00	400.00	400.00	.00	400.00
100-51-51200-220	MUNICIPAL JUDGE - UTILITIES	1,000.00	782.21	1,000.00	1,000.00	795.58	1,000.00
100-51-51200-310	JUDGE - OFFICE SUPPLIES	1,000.00	1,457.66	1,500.00	1,000.00	1,146.18	1,000.00
100-51-51200-312	MUNICIPAL JUDGE-COMPUTER SPPLY	2,880.00	1,200.00	1,550.00	2,800.00	1,360.99	2,000.00
100-51-51200-320	JUDGE - DUES/SUBSCRIPTIONS	300.00	150.00	300.00	300.00	.00	300.00
100-51-51200-330	JUDGE - TRAVEL/SEMINARS	1,200.00	800.00	1,200.00	1,200.00	934.27	1,200.00
100-51-51200-340	JUDGE - MAINTENANCE/SUPPLIES	.00	.00	.00	.00	.00	.00
100-51-51200-390	MUNICIPAL JUDGE - OTHER	500.00	.00	500.00	500.00	404.00	500.00
100-51-51200-395	MUNICIPAL JUDGE - HEALTH	100.00	.00	100.00	100.00	.00	100.00
100-51-51201-110	MUN JUDGE ASSISTANT - PAYROLL	25,017.60	21,714.01	24,380.00	24,380.00	22,915.81	22,932.00
100-51-51201-120	MUN JUDGE ASSIST - FICA	1,902.37	1,650.48	1,865.07	1,865.07	1,748.95	1,754.30
100-51-51201-170	MUN JUDGE ASSIST - RETIREMENT	.00	.00	.00	.00	.00	1,582.31
100-51-51201-320	MUN JUDGE ASSTt-DUES/SUBCRIPTN	100.00	85.03	100.00	100.00	56.47	100.00
100-51-51201-330	MUN JUDGE ASST-SEMINARS/EDU	600.00	832.68	600.00	600.00	821.09	600.00
		-44,649.97	**-36,458.77**	**-43,145.07**	**-43,895.07**	**-39,804.17**	**-43,062.63**
Total:		**-44,649.97**	**-36,458.77**	**-43,145.07**	**-43,895.07**	**-39,804.17**	**-43,062.63**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51605-110	MUN BUILDING- PAYROLL	25,000.00	22,820.92	25,000.00	25,000.00	24,601.43	27,965.00
100-51-51605-111	MUN BUILDING- LONGEVITY PAY	.00	.00	.00	.00	.00	192.00
100-51-51605-120	MUN BUILDING- FICA	2,003.18	1,706.40	2,025.00	2,025.00	2,056.01	1,707.00
100-51-51605-135	HEALTH INSURANCE WAIVER PAYMEN	.00	.00	.00	.00	2,000.00	.00
100-51-51605-170	MUN BLDG-RETIREMENT	1,840.00	955.58	1,840.00	1,840.00	1,041.04	1,540.40
100-51-51605-202	MUN BLDG - PROF SERVICES	1,500.00	2,303.98	2,233.72	1,500.00	8,066.51	1,250.00
100-51-51605-204	MUN BLDG - MAINT CONTRACTS	1,500.00	1,693.45	1,403.45	1,500.00	2,080.10	1,500.00
100-51-51605-220	MUN SER CTR - UTILITIES	9,900.00	10,103.41	9,900.00	9,900.00	11,468.42	9,500.00
100-51-51605-340	MUN BLDG- MAINT SUPPLIES	2,500.00	2,218.51	2,500.00	2,500.00	3,218.71	2,500.00
100-51-51605-390	MUN BLDG OTHER	2,000.00	2,031.44	1,500.00	2,500.00	5,663.32	2,500.00
100-51-51605-400	MUN BLDG - MATERIALS	3,500.00	6,537.00	6,280.43	2,500.00	4,343.08	3,500.00
100-51-51930-399	PROPERTY & LIABILITY INSURANCE	52,000.00	52,410.20	54,000.00	47,000.00	44,817.86	43,000.00
		-101,743.18	**-102,780.89**	**-106,682.60**	**-96,265.00**	**-109,356.48**	**-95,154.40**
Total:		**-101,743.18**	**-102,780.89**	**-106,682.60**	**-96,265.00**	**-109,356.48**	**-95,154.40**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51100-110	VILLAGE BOARD PAYROLL	17,647.18	16,225.31	17,649.55	17,091.00	19,911.57	19,370.00
100-51-51100-120	VILLAGE BOARD FICA	1,349.91	1,240.93	1,349.81	1,307.00	1,609.12	1,481.80
100-51-51100-310	VILLAGE BOARD - SUPPLIES	2,200.00	1,438.88	2,000.00	2,000.00	1,366.98	1,500.00
100-51-51100-330	VILLAGE BOARD SEMINAR/TRAVEL	300.00	695.98	395.00	250.00	.00	250.00
100-51-51410-110	ADMINISTRATOR - PAYROLL	47,886.00	41,346.23	44,754.06	46,800.00	45,274.22	45,000.00
100-51-51410-111	ADMINISTRATOR-LONGEVITY PAY	1,241.14	1,123.20	1,123.20	1,123.20	934.99	935.00
100-51-51410-120	ADMINISTRATOR - FICA	3,998.95	3,489.36	3,990.00	3,896.00	3,858.51	3,743.53
100-51-51410-135	HEALTH INSURANCE WAIVER PAYMEN	.00	2,750.00	3,000.00	3,000.00	2,999.76	3,000.00
100-51-51410-170	ADMINISTRATOR - RETIREMENT	3,763.60	2,974.27	3,755.00	3,539.00	3,269.89	3,376.52
100-51-51410-312	ADMINISTRATOR - COMPUTER SPPLY	.00	.00	.00	.00	.00	.00
100-51-51410-320	ADMINISTRATOR-DUES/SUBSCRIPT'N	210.00	200.00	200.00	340.00	210.00	1,000.00
100-51-51410-325	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
100-51-51410-330	ADMINISTRATOR-TRAVEL/SEMINAR	2,100.00	3,438.56	1,635.00	2,100.00	805.82	1,723.00
100-51-51420-110	CLERK-TREAS. - PAYROLL	46,080.00	38,499.35	41,876.58	43,903.00	42,365.10	42,000.00
100-51-51420-111	CLERK/TREAS. - LONGEVITY PAY	1,285.20	1,141.47	1,141.47	1,141.00	1,008.00	1,008.00
100-51-51420-120	CLERK-TREAS. - FICA	3,632.95	2,993.70	3,246.46	3,446.00	3,336.29	3,290.00
100-51-51420-170	CLERK-TREAS. - RETIREMENT	3,418.60	2,777.38	3,012.08	3,131.00	3,071.82	2,968.00
100-51-51420-312	CLERK-TREAS.- COMPUTER SUPPLY	.00	.00	.00	.00	.00	.00
100-51-51420-320	CLERK-TREAS.-DUES/SUBSCRIPT'N	125.00	110.00	110.00	125.00	190.00	125.00
100-51-51420-330	CLERK-TREAS.-TRAVEL/SEMINARS	1,200.00	1,246.22	1,200.00	1,200.00	1,510.10	1,500.00
100-51-51430-110	OFFICE STAFF - PAYROLL	70,445.00	59,841.22	65,748.93	68,250.00	65,866.94	66,933.00
100-51-51430-111	OFFICE STAFF- LONGEVITY PAY	1,397.15	1,023.73	1,023.73	1,023.00	644.63	669.00
100-51-51430-120	OFFICE STAFF - FICA	5,758.90	4,968.01	5,644.62	5,619.00	5,546.87	5,516.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100-51-51430-135	HEALTH INSURANCE WAIVER PAYMEN	4,200.00	3,850.00	4,200.00	4,200.00	4,200.00	4,500.00
100-51-51430-170	OFFICE STAFF - RETIREMENT	5,482.20	4,281.71	4,723.29	5,106.00	4,752.35	4,975.04
100-51-51430-320	OFFICE STAFF-DUES/SUBSCRIPT'N	185.00	245.00	225.00	125.00	60.00	250.00
100-51-51430-330	OFFICE STAFF-TRAVEL,SEMINARS	3,200.00	3,022.33	3,200.00	3,200.00	2,999.11	2,500.00
100-51-51850-132	GENERAL GOVT. - HEALTH INS.	21,053.00	9,552.76	11,283.48	11,719.00	10,893.16	10,800.00
100-51-51850-133	Genrl Govt-HRA REIMBURSEMENT	6,300.00	2,543.59	12,000.00	4,050.00	5,277.85	4,050.00
100-51-51850-134	GENERAL GOVT.-DENTAL INS	1,199.15	512.60	615.12	615.24	615.12	616.00
100-51-51850-136	GENERAL GOVT.-LIFE/DISAB. INS	1,056.02	1,069.07	1,161.44	996.52	988.52	1,006.00
100-51-51850-140	EMPLOYEE BENEFIT-CLOTH'G ALLOW	800.00	629.70	800.00	800.00	744.40	950.00
100-51-51850-395	GEN'L GOVT -HEALTH/EAP/OTHER	960.00	1,160.00	1,110.00	810.00	692.84	1,000.00
		-258,474.95	**-214,390.56**	**-242,173.82**	**-240,905.96**	**-235,003.96**	**-236,035.89**
Total:		**-258,474.95**	**-214,390.56**	**-242,173.82**	**-240,905.96**	**-235,003.96**	**-236,035.89**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-51-51440-110	ELECTIONS - PAYROLL	4,000.00	1,552.25	1,552.25	2,000.00	3,923.35	4,200.00
100-51-51440-120	ELECTIONS - FICA	.00	.00	.00	.00	.00	.00
100-51-51440-310	ELECTIONS - OFFICE SUPPLIES	3,000.00	1,114.44	1,114.44	650.00	2,802.29	3,000.00
100-51-51440-325	ELECTIONS - LEGALS, PUBLICATIO	1,500.00	166.30	166.30	200.00	1,063.53	250.00
100-51-51440-390	ELECTIONS - OTHER, MEALS	1,000.00	286.08	286.08	400.00	20,000.16	500.00
100-51-51440-415	ELECTIONS - OUTAGAMIE CO	1,500.00	713.05	713.05	500.00	1,178.91	2,000.00
		-11,000.00	**-3,832.12**	**-3,832.12**	**-3,750.00**	**-28,968.24**	**-9,950.00**
Total:		**-11,000.00**	**-3,832.12**	**-3,832.12**	**-3,750.00**	**-28,968.24**	**-9,950.00**

VILLAGE OF Hortonville Growing with you

Proposed 2026 General Fund Expenditures Budget Summary

Public Safety

- **Police Payroll:** Slight increase due to newer employees at the lower end of the union scale.
- **Police Materials:**
  - Computer supplies increasing to cover VC3 IT costs.
  - Vehicle repairs increasing as the department extends the life of current vehicles (resale value difference between 50,000 and 75,000 miles is minimal).
  - Grant expenditures include new protective vests.
- **Building Maintenance:** Higher costs due to the maintenance contract for the backup generator.
- **Building Inspection:** Increased to account for anticipated new construction.
- **Fire & EMS:** No major changes.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-52-52100-110	POLICE CHIEF - PAYROLL	85,300.00	70,573.93	80,000.00	82,808.00	88,221.33	79,592.00
100-52-52100-111	POLICE - CHIEF LONGEVITY PAY	4,335.00	4,000.00	4,000.00	1,987.00	1,751.02	1,785.00
100-52-52100-120	POLICE - CHIEF FICA	6,856.95	6,644.61	6,487.00	6,487.00	7,866.80	6,225.00
100-52-52100-135	POLICE - CHIEF HEALTH WAIVER	.00	.00	.00	.00	.00	.00
100-52-52100-170	POLICE - CHIEF WRS RETIREMENT	13,153.60	10,865.48	12,677.00	12,677.00	13,032.54	11,556.00
100-52-52101-110	POLICE CLERK - PAYROLL	49,260.00	42,074.84	48,000.00	48,000.00	45,352.96	46,136.00
100-52-52101-111	POLICE CLERK-LONGEVITY PAY	979.00	720.10	720.00	720.00	461.34	461.00
100-52-52101-120	POLICE CLERK - FICA	3,842.95	3,061.73	3,727.00	3,727.00	3,344.59	3,564.67
100-52-52101-135	POLICE-HEALTH INS WAIVER	6,000.00	.00	6,000.00	6,000.00	.00	.00
100-52-52101-170	POLICE CLERK - RETIREMENT	3,617.60	3,000.35	3,386.00	3,386.00	3,247.55	3,215.19
100-52-52102-110	POLICE - SALARY FT OFFICERS	450,922.00	369,878.34	440,000.00	445,188.40	405,014.07	405,831.00
100-52-52102-111	POLICE - FT LONGEVITY PAY	6,162.00	6,348.89	6,303.63	10,784.07	7,617.42	7,617.00
100-52-52102-120	POLICE - FT FICA	33,331.00	29,061.70	35,340.88	35,340.88	32,251.26	31,858.27
100-52-52102-135	POLICE - FT HEALTH WAIVER	6,000.00	5,500.00	6,000.00	6,000.00	5,625.00	3,000.00
100-52-52102-170	POLICE - FT WRS RETIREMENT	67,941.00	57,119.03	65,000.00	69,064.87	60,402.36	59,135.62
100-52-52103-110	POLICE - PT PAYROLL	1,500.00	549.64	1,500.00	2,500.00	2,004.70	1,000.00
100-52-52103-111	LONGEVITY PAY	40.00	31.41	45.00	45.00	27.93	60.00
100-52-52103-120	POLICE - PT FICA	120.00	44.47	115.00	191.25	162.04	81.09
100-52-52103-170	POLICE - PT WRS RETIREMENT	330.00	.00	223.00	373.75	.00	150.52
100-52-52110-110	CROSSING GUARD - PAYROLL	7,000.00	9,345.00	10,700.00	10,700.00	10,637.00	10,700.00
100-52-52110-120	CROSSING GUARD - FICA	819.00	714.99	819.00	819.00	830.91	819.00
100-52-52110-140	CROSSING GUARD-CLOTHING ALLOW	250.00	.00	125.00	250.00	174.43	250.00
100-52-52110-170	CROSSING GUARD-RETIREMENT	.00	.00	.00	.00	.00	.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100-52-52110-390	CROSSING GUARD, MISC. EXPENSE	250.00	.00	125.00	250.00	111.88	250.00
100-52-52850-132	PUBLIC SAFETY - HEALTH INS.	75,582.00	54,554.38	76,509.00	76,509.00	70,136.21	70,000.00
100-52-52850-133	PUB SAFETY-HRA REIMBURSEMENT	22,500.00	2,410.88	22,500.00	22,500.00	13,160.95	22,500.00
100-52-52850-134	PUBLIC SAFETY- DENTAL INS.	3,966.00	3,051.10	4,101.00	4,101.00	4,100.76	4,101.00
100-52-52850-136	PUBLIC SAFETY-LIFE/DISAB. INS.	1,601.88	1,810.88	2,707.00	2,707.00	2,416.85	2,101.00
100-52-52850-395	PUBLIC SAFETY-HEALTH/EAP/OTHER	.00	280.00	320.00	.00	.00	.00
		-851,659.98	**-681,641.75**	**-837,430.51**	**-853,116.22**	**-777,951.90**	**-771,989.36**
Total:		**-851,659.98**	**-681,641.75**	**-837,430.51**	**-853,116.22**	**-777,951.90**	**-771,989.36**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-52-52100-140	POLICE - CLOTHING ALLOWANCE	6,250.00	6,227.71	7,500.00	5,000.00	6,194.09	4,100.00
100-52-52100-160	POLICE - EDUCATION	3,500.00	1,441.52	2,500.00	3,000.00	-309.20	2,000.00
100-52-52100-220	POLICE - UTILITIES	18,000.00	12,600.63	18,000.00	18,000.00	14,268.30	16,500.00
100-52-52100-310	POLICE - OFFICE SUPPLIES	2,500.00	1,381.36	2,000.00	2,500.00	2,842.05	3,000.00
100-52-52100-312	GENERAL POLICE COMPUTER SUPP	14,000.00	19,681.31	14,000.00	8,662.50	10,559.18	7,000.00
100-52-52100-320	POLICE - DUES/INVESTIGATION FE	150.00	27.61	100.00	150.00	.00	150.00
100-52-52100-330	POLICE-TRAVEL, MEALS, COSTS	2,000.00	486.57	1,000.00	300.00	105.73	500.00
100-52-52100-362	POLICE-VEHICLE REPAIRS/MAINT.	5,000.00	3,225.28	4,000.00	2,500.00	3,537.75	4,000.00
100-52-52100-363	POLICE - VEHICLE FUEL	13,000.00	9,071.42	12,500.00	13,000.00	11,067.62	12,000.00
100-52-52100-390	POLICE - OTHER SUPPLIES/EXPENS	16,000.00	11,317.12	15,000.00	16,000.00	20,521.89	16,000.00
100-52-52100-391	CRIME PREV DONATIONS EXPENSED	1,000.00	2,265.03	1,000.00	1,000.00	7,141.46	500.00
100-52-52100-392	PD - GRANTS EXPENSED	3,595.00	3,595.00	3,595.00	.00	.00	.00
100-52-52100-395	POLICE - HEALTH SUPPLIES	500.00	1,099.28	1,100.00	400.00	196.00	750.00
100-52-52500-220	CIVIL DEFENSE SIREN-UTILITIES	500.00	925.13	1,100.00	.00	673.91	1,400.00
		-85,995.00	**-73,344.97**	**-83,395.00**	**-70,512.50**	**-76,798.78**	**-67,900.00**
Total:		**-85,995.00**	**-73,344.97**	**-83,395.00**	**-70,512.50**	**-76,798.78**	**-67,900.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-52-52105-204	PD BLDG - MAINT CONTRACTS	1,250.00	.00	1,250.00	647.70	924.50	250.00
100-52-52105-340	PD BLDG - SUPPLIES	200.00	.00	100.00	200.00	77.77	450.00
100-52-52105-390	PD BLDG - OTHER EXPENSES	250.00	213.78	200.00	250.00	104.67	300.00
100-52-52105-400	PD BLDG - MATERIALS	100.00	.00	100.00	100.00	.00	250.00
		-1,800.00	**-213.78**	**-1,650.00**	**-1,197.70**	**-1,106.94**	**-1,250.00**
Total:		**-1,800.00**	**-213.78**	**-1,650.00**	**-1,197.70**	**-1,106.94**	**-1,250.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-52-52400-110	BUILDING INSPECTION, PAYROLL	20,000.00	21,062.75	20,000.00	18,000.00	14,194.69	15,000.00
100-52-52400-111	BUILDING INSP - LONGEVITY PAY	700.00	498.87	498.87	700.00	615.16	700.00
100-52-52400-120	BUILDING INSPECTOR, FICA	2,000.00	1,649.51	1,700.00	1,500.00	1,174.10	1,201.05
100-52-52400-215	BUILDING INSPECT'N-FEES PAID	3,500.00	1,866.15	2,500.00	3,500.00	3,162.15	4,000.00
100-52-52400-310	BUILDING INSPECTION-SUPPLIES	1,200.00	2,061.66	1,200.00	500.00	342.49	500.00
100-52-52400-330	BLDG INSPECTOR-TRAV/SEMINAR	.00	.00	.00	.00	.00	100.00
		-27,400.00	**-27,138.94**	**-25,898.87**	**-24,200.00**	**-19,488.59**	**-21,501.05**
Total:		**-27,400.00**	**-27,138.94**	**-25,898.87**	**-24,200.00**	**-19,488.59**	**-21,501.05**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-52-52220-170	FIRE - SAP - RETIREMENT	17,434.32	38,622.54	38,622.54	36,634.32	.00	.00
100-52-52220-213	FIRE DISTRICT - AUDIT	1,480.00	1,480.00	1,480.00	650.00	1,681.25	650.00
100-52-52220-397	FIRE DISTRICT - STATE INS REV	17,243.67	17,243.67	17,243.67	14,961.52	14,961.52	12,773.00
100-52-52220-399	FIRE DISTRICT BUDGET	99,348.90	100,943.72	100,943.71	100,943.71	97,755.00	97,755.30
100-52-52240-399	FIRE PROTECTION(HYDRANT RENTAL	168,554.00	126,415.50	168,554.00	168,554.00	168,554.00	168,554.00
100-52-52300-202	GOLD CROSS AMBULANCE SUBSIDY	46,140.00	45,010.00	45,010.00	45,010.00	44,040.00	44,040.00
		-350,200.89	**-329,715.43**	**-371,853.92**	**-366,753.55**	**-326,991.77**	**-323,772.30**
Total:		**-350,200.89**	**-329,715.43**	**-371,853.92**	**-366,753.55**	**-326,991.77**	**-323,772.30**

Proposed 2025 General Fund Expenditures Budget Summary

Public Works

- **Street Maintenance:** Overall decrease due to reallocation of payroll.

- **Equipment Maintenance:** Increase due to in-house repair work planned for the bucket truck rather than purchasing a replacement.

- **Refuse/Brush/Weed Control:**
    - Compost and brush payroll decreasing based on reduced staff hours.
    - Professional services increasing due to higher contractor usage.

- **Payroll/Benefits/Education:** Minimal changes aside from wage and insurance adjustments.

- **Police Vehicle Maintenance:** Reintroduced to account for in-house minor maintenance on police squads.

- **Snow & Ice Removal:** Slight increase to reflect updated county costs.

- **Storm Sewers:** Similar to 2025; additional contracted services planned for 2026 delayed from this year due to timing of quotes.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53300-110	STREET MAINT - PAYROLL	95,326.00	122,072.72	120,000.00	103,102.00	133,304.08	157,735.55
100-53-53300-111	PUB WKS-LONGEVITY PAY	2,759.00	2,323.66	2,278.50	2,278.50	1,354.48	1,249.00
100-53-53300-120	STREET MAINT - FICA	8,679.85	9,278.07	9,615.00	8,331.13	10,761.60	12,931.14
100-53-53300-135	HEALTH INSURANCE WAIVER PAYMEN	300.00	275.00	300.00	12,000.00	5,125.00	10,050.00
100-53-53300-170	STREET MAINT - RETIREMENT	8,019.11	8,128.32	8,880.00	7,568.25	9,187.41	11,663.38
100-53-53300-202	STREET MAINT - PROF SERVICES	2,500.00	670.83	2,500.00	2,500.00	1,509.78	5,000.00
100-53-53300-220	STREET MAINT - UTILITIES,PHONE	3,000.00	3,277.21	3,000.00	3,000.00	3,528.79	2,700.00
100-53-53300-230	STREET MAINT - CONTRACTUAL	40,000.00	34,601.34	40,000.00	40,000.00	40,476.01	60,000.00
100-53-53300-312	STREET MAINT - COMPUTER SUPPLY	2,500.00	1,891.36	2,300.00	1,000.00	1,075.95	500.00
100-53-53300-340	STREET MAINT- CLEANING SUPPLY	500.00	25.58	.00	500.00	117.00	500.00
100-53-53300-390	STREET MAINT-OTHER EXPENSE	1,500.00	326.86	500.00	1,500.00	1,297.80	2,000.00
100-53-53300-400	STREET MAINT-MATERIALS	7,000.00	6,341.90	6,500.00	6,000.00	7,513.17	5,000.00
100-53-53300-410	STREET MAINT - PARTS, SUPPLIES	7,000.00	6,582.26	7,000.00	6,000.00	6,341.13	6,000.00
100-53-53300-415	STREET MAINT-COUNTY	5,000.00	258.49	2,000.00	5,000.00	5,895.62	5,000.00
100-53-53330-202	CURB & GUTTER - CONTRACTUAL	2,500.00	3,400.00	3,400.00	2,500.00	1,370.00	2,500.00
100-53-53410-400	STREET SIGNS - MATERIALS	2,000.00	3,902.66	3,289.66	1,500.00	2,114.26	1,500.00
100-53-53410-415	STREET SIGNS - COUNTY	500.00	.00	.00	500.00	270.24	500.00
100-53-53420-202	STREET LIGHTING - CONTRACTOR	.00	.00	.00	500.00	372.00	500.00
100-53-53420-220	STREET LIGHTING - UTILITIES	43,000.00	38,497.74	43,000.00	43,000.00	44,209.52	40,000.00
100-53-53420-400	STREET LIGHTING - MATERIALS	.00	.00	.00	500.00	.00	500.00
100-53-53430-202	SIDEWALKS - CONTRACTOR	11,000.00	33,586.50	33,586.50	11,000.00	10,301.50	16,000.00
		-243,083.96	**-275,440.50**	**-288,149.66**	**-258,279.88**	**-286,125.34**	**-341,829.07**
Total:		**-243,083.96**	**-275,440.50**	**-288,149.66**	**-258,279.88**	**-286,125.34**	**-341,829.07**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53110-110	MACH./EQUIP. MAINT-PAYROLL	11,000.00	11,504.37	11,000.00	7,700.00	10,208.15	.00
100-53-53110-120	MACH./EQUIP. MAINT-FICA	881.40	852.18	882.00	624.00	813.98	.00
100-53-53110-170	MACH./EQUIP. MAINT-RETIREMENT	813.13	653.56	813.00	567.00	533.74	.00
100-53-53110-410	MACH./EQUIP. MAINT-REPAIR/SUPL	12,000.00	17,911.54	13,500.00	10,000.00	11,038.50	15,000.00
100-53-53110-411	MACH./EQUIP. MAINT-GAS/FUEL	6,000.00	4,585.89	5,000.00	6,000.00	4,948.08	6,000.00
100-53-53130-410	MOWER REPAIR - PARTS, ETC	1,500.00	3,334.11	2,500.00	1,500.00	2,120.37	1,500.00
100-53-53130-411	MOWER GAS, FUEL	1,500.00	2,146.71	1,200.00	1,500.00	1,672.98	1,500.00
		-33,694.53	**-40,988.36**	**-34,895.00**	**-27,891.00**	**-31,335.80**	**-24,000.00**
Total:		**-33,694.53**	**-40,988.36**	**-34,895.00**	**-27,891.00**	**-31,335.80**	**-24,000.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53620-202	REFUSE COLLECTION-CONTRACTOR	145,000.00	120,045.00	144,139.23	144,139.23	131,839.40	131,000.00
100-53-53630-110	LANDFILL/COMPOST/BRUSH-PAYROLL	6,000.00	5,311.80	6,000.00	8,400.00	7,453.89	.00
100-53-53630-120	LANDFILL/COMPOST/BRUSH-FICA	480.76	391.53	481.00	681.00	563.93	.00
100-53-53630-170	LANDFILL/COMPOST/BRUSH-RETIRE.	443.52	314.04	444.00	618.00	415.92	.00
100-53-53630-202	COMPOSTING/BRUSH - PROF SERV	7,000.00	6,600.00	7,000.00	6,000.00	5,700.00	5,000.00
100-53-53630-390	LANDFILL- FUEL	500.00	200.18	200.00	500.00	383.36	500.00
100-53-53630-400	LANDFILL/COMPOST/BRUSH-MATER'L	500.00	.00	500.00	500.00	315.37	500.00
100-53-53640-400	WEED CONTROL - MATERIALS	250.00	175.41	200.00	250.00	53.70	250.00
		-160,174.28	**-133,037.96**	**-158,964.23**	**-161,088.23**	**-146,725.57**	**-137,250.00**
Total:		**-160,174.28**	**-133,037.96**	**-158,964.23**	**-161,088.23**	**-146,725.57**	**-137,250.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53010-110	PUB. WORKS EDUC. - PAYROLL	1,500.00	2,050.20	2,050.00	1,500.00	1,966.45	.00
100-53-53010-120	PUB. WORKS EDUC.- FICA	122.00	148.74	148.74	122.00	153.71	.00
100-53-53010-170	PUB. WORKS EDUC. - RETIREMENT	111.00	142.49	142.49	111.00	131.31	.00
100-53-53010-330	PUB WORKS EDU TRAVEL/SEMINARS	1,500.00	1,600.00	1,600.00	1,500.00	.00	.00
100-53-53010-390	PUB. WORKS EDUC. - OTHER EXP.	250.00	529.37	529.37	50.00	.00	.00
100-53-53100-110	PW DIRECTOR - PAYROLL	45,845.00	39,285.28	44,799.00	44,799.00	43,182.51	43,060.00
100-53-53100-111	PW DIRECTOR - LONGEVITY	685.00	.00	448.00	448.00	.00	.00
100-53-53100-120	PW DIRECTOR - FICA	3,507.14	3,251.02	3,691.00	3,691.00	3,632.35	3,523.59
100-53-53100-135	HEALTH INSURANCE WAIVER PAYMEN	3,000.00	2,750.00	3,000.00	3,000.00	3,000.00	3,000.00
100-53-53100-140	PW DIRECTOR - CLOTHING ALLOWAN	300.00	.00	150.00	300.00	94.95	300.00
100-53-53100-170	PW DIRECTOR - WRS RETIREMENT	3,300.84	2,753.33	3,353.00	3,353.00	3,060.61	3,178.14
100-53-53100-201	PUB WORKS - ENGINEERING, GEN'L	2,184.63	18,572.34	3,000.00	3,000.00	252.50	3,000.00
100-53-53100-320	PW DIRECTOR - DUES/SUBSCRIPTIO	500.00	-22.07	.00	500.00	40.50	500.00
100-53-53100-330	PW DIRECTOR - TRAVEL/SEMINARS	1,000.00	.00	.00	1,000.00	.00	1,000.00
100-53-53850-132	PUBLIC WORKS-HEALTH INS.	44,021.00	35,248.15	43,755.00	43,755.00	20,046.69	18,730.00
100-53-53850-133	PUB WORKS-HRA REIMBURSEMENT	11,212.50	9,728.52	12,150.00	12,150.00	623.17	5,625.00
100-53-53850-134	PUBLIC WORKS-DENTAL INS.	2,300.03	1,427.15	1,136.50	1,136.50	1,109.76	2,053.00
100-53-53850-136	PUBLIC WORKS-LIFE/DISAB. INS.	381.29	650.66	800.00	800.00	740.70	800.00
100-53-53850-140	PUB WORKS-CLOTHING ALLOWANCE	2,395.00	1,883.07	2,100.00	2,100.00	2,111.43	2,100.00
100-53-53850-180	PUB. WORKS EMPL. BENEFIT-OTHER	150.00	.00	.00	150.00	.00	150.00
100-53-53850-395	PUB WORKS -HEALTH/EAP/OTHER	.00	.00	.00	.00	.00	.00
		-124,265.43	**-119,998.25**	**-122,853.10**	**-123,465.50**	**-80,146.64**	**-87,019.73**
Total:		**-124,265.43**	**-119,998.25**	**-122,853.10**	**-123,465.50**	**-80,146.64**	**-87,019.73**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53111-110	EQUIP MAINT-PD VEHICLES - PAY	2,000.00	1,532.60	2,000.00	.00	.00	.00
100-53-53111-120	EQUIP MAINT-PD VEHICLES-FICA	160.25	111.96	160.25	.00	.00	.00
100-53-53111-170	EQUIP MAINT-PD VEHICLES-RETIRE	147.84	99.19	147.84	.00	.00	.00
		-2,308.09	**-1,743.75**	**-2,308.09**	**.00**	**.00**	**.00**
Total:		**-2,308.09**	**-1,743.75**	**-2,308.09**	**.00**	**.00**	**.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53310-110	SNOW/ICE CONTROL - PAYROLL	15,000.00	9,574.99	15,000.00	15,000.00	10,157.24	.00
100-53-53310-120	SNOW/ICE CONTROL - FICA	1,201.91	705.57	1,216.00	1,216.00	845.71	.00
100-53-53310-170	SNOW/ICE CONTROL- RETIREMENT	1,105.00	574.41	1,105.00	1,105.00	693.41	.00
100-53-53310-202	SNOW/ICE CONTROL - PROF SERV	.00	.00	.00	.00	375.00	500.00
100-53-53310-390	SNOW/ICE CONTROL - OTHER EXP	1,000.00	420.86	420.86	2,000.00	921.91	2,000.00
100-53-53310-400	SNOW/ICE CONTROL-MATERIALS	1,250.00	764.70	1,000.00	1,250.00	1,285.88	1,250.00
100-53-53310-415	SNOW/ICE CONTROL - COUNTY	45,000.00	34,680.48	42,000.00	42,000.00	34,984.71	40,000.00
		-64,556.91	**-46,721.01**	**-60,741.86**	**-62,571.00**	**-49,263.86**	**-43,750.00**
Total:		**-64,556.91**	**-46,721.01**	**-60,741.86**	**-62,571.00**	**-49,263.86**	**-43,750.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-53-53440-110	STORM SEWERS - PAYROLL	1,500.00	950.73	1,000.00	1,500.00	956.23	.00
100-53-53440-120	STORM SEWERS - FICA	120.19	69.56	80.00	122.00	60.97	.00
100-53-53440-170	STORM SEWERS - RETIREMENT	110.88	65.33	74.00	111.00	44.91	.00
100-53-53440-202	STORM SEWERS - PROF SERVICES	2,500.00	907.33	2,000.00	2,500.00	4,576.19	2,500.00
100-53-53440-230	STORM SEWER - CONTRACTUAL	12,000.00	50,000.00	12,000.00	20,000.00	.00	10,000.00
100-53-53440-400	STORM SEWERS - MATERIALS	1,500.00	776.57	1,200.00	1,000.00	1,087.79	1,000.00
		-17,731.07	**-52,769.52**	**-16,354.00**	**-25,233.00**	**-6,726.09**	**-13,500.00**
Total:		**-17,731.07**	**-52,769.52**	**-16,354.00**	**-25,233.00**	**-6,726.09**	**-13,500.00**

Proposed 2026 General Fund Expenditures Budget Summary

Health and Human Services

- Health and Human Services
  - **Cemetery Maintenance:** Payroll costs increasing as the Village is no longer contracting out grass cutting and trimming.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-54-54100-399	ANIMAL CONTROL/LICENSES/STRAYS	3,100.00	947.75	.00	3,100.00	3,433.75	3,100.00
100-54-54910-110	CEMETERY - PAYROLL	5,000.00	6,533.16	5,000.00	2,000.00	3,822.16	.00
100-54-54910-111	CEMETERY- LONGEVITY PAY	.00	.00	.00	.00	.00	.00
100-54-54910-120	CEMETERY - FICA	400.64	490.49	400.00	162.00	379.54	.00
100-54-54910-135	HEALTH INSURANCE WAIVER PAYMEN	.00	.00	.00	.00	1,250.00	.00
100-54-54910-170	CEMETERY - RETIREMENT	369.60	183.44	370.00	148.00	238.32	.00
100-54-54910-202	CEMETERY CARE SERVICES	2,000.00	3,903.74	2,153.74	5,000.00	19,150.00	12,500.00
100-54-54910-204	CEMETERY-EQUIP/PROG MAINT FEE	800.00	790.00	790.00	800.00	790.00	800.00
100-54-54910-220	CEMETERY - UTILITIES	300.00	205.43	270.00	300.00	266.46	300.00
100-54-54910-400	CEMETERY - MATERIALS	500.00	122.84	86.00	500.00	.00	1,000.00
		-12,470.24	**-13,176.85**	**-9,069.74**	**-12,010.00**	**-29,330.23**	**-17,700.00**
Total:		**-12,470.24**	**-13,176.85**	**-9,069.74**	**-12,010.00**	**-29,330.23**	**-17,700.00**

Proposed 2026 General Fund Expenditures Budget Summary

Culture and Recreation

- **General & Small Parks:** Increased material costs using $16,000 in park fees for improvements near Terrace Manor.
- **Veterans Park:** Decrease following completion of the 2025 brickwork project.
- **Library Building Maintenance:** Based on prior-year expenses.
- **Hortonville Recreation:** Increased costs due to higher labor rates in 2025
- **Village Events:**
  - Event materials decreased—expected to ramp up again post-downtown reconstruction.
  - Staff and wellness line increased to support morale, especially given lower wage increases.
- **Opera House:** No major changes; 2025 costs reflected a five-year elevator inspection billed to the tenant as part of their quarterly lease payments.
- **Otto Miller Park:** Slight overall decrease based on recent spending trends.
- **Miller Park:** Unchanged.
- **Alonzo Park:** Utility costs increased to reflect splash pad operations.
- **Black Otter Lake Dam:** Funding held steady to maintain reserves for future work; inspections occur every other year (last completed in 2025).

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55200-110	PARKS - PAYROLL	14,000.00	10,630.49	11,000.00	14,000.00	13,799.20	.00
100-55-55200-120	PARKS - FICA	1,135.00	799.97	880.00	1,135.00	1,057.81	.00
100-55-55200-170	PARKS - RETIREMENT	1,031.00	345.99	813.00	1,031.00	418.62	.00
100-55-55200-363	PARKS - VEHICLE FUEL	250.00	.00	.00	250.00	.00	250.00
100-55-55200-390	PARKS - OTHER SUPPLIES/EXPENSE	6,500.00	3,847.45	5,000.00	6,500.00	8,301.52	6,500.00
100-55-55200-400	PARKS - MATERIALS	18,000.00	4,000.93	4,000.93	4,000.00	4,592.08	4,750.00
100-55-55255-400	BLACK OTTER PARK - MATERIALS	3,300.00	3,022.59	3,252.59	2,000.00	1,230.73	.00
100-55-55260-220	VETERANS MEMORIAL PK-UTILITIES	300.00	230.66	300.00	300.00	284.99	300.00
100-55-55260-400	VETERANS MEMOR'L PARK-MATERIAL	250.00	7,920.00	7,920.00	7,920.00	310.00	500.00
100-55-55265-220	MEMORIAL SQUARE - UTILITIES	1,000.00	507.37	600.00	1,000.00	668.05	500.00
100-55-55265-340	MEMORIAL SQUARE - MAINT MAT'LS	.00	.00	.00	250.00	.00	250.00
100-55-55265-390	MEMORIAL SQUARE - SUPPLY/EXP	.00	.00	.00	250.00	.00	250.00
100-55-55265-400	MEMORIAL SQUARE - MATERIALS	.00	274.99	274.99	500.00	2,891.16	1,000.00
100-55-55290-400	BLACK OTTER BOAT LANDING-MATL	3,300.00	4,122.00	4,352.00	3,000.00	3,914.77	3,000.00
		-49,066.00	**-35,702.44**	**-38,393.51**	**-42,136.00**	**-37,468.93**	**-17,300.00**
Total:		**-49,066.00**	**-35,702.44**	**-38,393.51**	**-42,136.00**	**-37,468.93**	**-17,300.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55150-110	LIBRARY MAINTENANCE - PAYROLL	5,000.00	2,731.31	5,000.00	8,500.00	68.60	14,295.00
100-55-55150-111	LIBRARY MAINTENENCE- LONGEVITY	.00	.00	.00	45.50	.00	48.00
100-55-55150-120	LIBRARY MAINT - FICA	400.64	208.41	400.64	650.25	8.27	818.00
100-55-55150-135	HEALTH INSURANCE WAIVER PAYMEN	.00	.00	.00	.00	.00	.00
100-55-55150-170	LIBRARY MAINT - RETIREMENT	369.60	53.60	369.60	590.75	.00	740.00
100-55-55150-202	LIBRARY BLDG MAINT-PROF SERV	530.00	2,071.44	.00	530.00	.00	530.00
100-55-55150-340	LIB BLDG MAINT - SUPPLIES	500.00	.00	.00	500.00	.00	500.00
100-55-55150-390	LIB BLDG MAINT - OTHER	500.00	388.41	.00	500.00	.00	500.00
		-7,300.24	**-5,453.17**	**-5,770.24**	**-11,316.50**	**-76.87**	**-17,431.00**
Total:		**-7,300.24**	**-5,453.17**	**-5,770.24**	**-11,316.50**	**-76.87**	**-17,431.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55300-110	RECREATION DEPT - PAYROLL	36,500.00	38,572.78	38,572.78	30,500.00	28,359.66	24,000.00
100-55-55300-120	RECREATION DEPT - FICA	3,000.00	2,950.85	2,950.85	2,200.00	2,169.47	1,836.00
100-55-55300-320	RECREATION DEPT-DUES/SUBSCRIP.	.00	.00	.00	.00	.00	.00
100-55-55300-390	RECREATION DEPT-SUPPLY/EXPENSE	9,000.00	17,449.26	17,449.26	10,000.00	16,363.44	8,000.00
		-48,500.00	**-58,972.89**	**-58,972.89**	**-42,700.00**	**-46,892.57**	**-33,836.00**
Total:		**-48,500.00**	**-58,972.89**	**-58,972.89**	**-42,700.00**	**-46,892.57**	**-33,836.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55340-202	EVENTS - PROF SERVICES	.00	.00	.00	.00	.00	.00
100-55-55340-325	EVENTS - ADS, PUBLICATIONS	.00	.00	.00	250.00	.00	.00
100-55-55340-390	EVENTS - OTHER SUPPLY/EXP	.00	.00	.00	250.00	485.00	250.00
100-55-55340-398	SENIOR ACTIVITIES	1,200.00	2,478.87	1,200.00	1,200.00	2,436.65	1,200.00
100-55-55340-399	HALLOWEEN SUPPLIES	1,500.00	1,943.82	1,800.00	1,800.00	1,455.36	1,500.00
100-55-55340-400	EVENTS - MATERIALS	1,000.00	.00	500.00	2,000.00	.00	500.00
100-55-55350-390	STAFF EVENTS/WELLNESS MTGS	2,000.00	943.85	2,000.00	1,500.00	889.26	1,000.00
100-55-55350-400	CHRISTMAS DECORAT'N-MATERIALS	2,000.00	.00	1,000.00	1,000.00	982.49	1,000.00
		-7,700.00	**-5,366.54**	**-6,500.00**	**-8,000.00**	**-6,248.76**	**-5,450.00**
Total:		**-7,700.00**	**-5,366.54**	**-6,500.00**	**-8,000.00**	**-6,248.76**	**-5,450.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55130-110	OPERA HOUSE - PAYROLL	.00	.00	.00	.00	.00	.00
100-55-55130-120	OPERA HOUSE - FICA	.00	.00	.00	.00	.00	.00
100-55-55130-170	OPERA HOUSE - RETIREMENT	.00	.00	.00	.00	.00	.00
100-55-55130-202	OPERA HOUSE -PROFESS'L SERV.	500.00	4,425.74	.00	500.00	.00	1,200.00
100-55-55130-220	OPERA HOUSE - UTILITIES	.00	.00	.00	.00	.00	.00
100-55-55130-340	OPERA HOUSE -MAINT. SUPPLIES	.00	.00	.00	.00	.00	.00
100-55-55130-390	OPERA HOUSE -OTHER SUPPL/EXP	100.00	.00	.00	100.00	87.68	.00
100-55-55130-400	OPERA HOUSE - MATERIALS	.00	.00	.00	.00	94.95	.00
		-600.00	**-4,425.74**	**.00**	**-600.00**	**-182.63**	**-1,200.00**
Total:		**-600.00**	**-4,425.74**	**.00**	**-600.00**	**-182.63**	**-1,200.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55210-110	OTTO MILLER PARK - PAYROLL	3,000.00	535.74	2,000.00	5,000.00	3,547.74	.00
100-55-55210-120	OTTO MILLER PARK - FICA	241.00	39.91	160.00	405.00	267.93	.00
100-55-55210-170	OTTO MILLER - RETIREMENT	222.00	22.17	148.00	368.00	233.54	.00
100-55-55210-201	OTTO MILLER PARK - ENGINEERING	4,000.00	.00	.00	4,000.00	.00	.00
100-55-55210-202	OTTO MILLER PARK-PROF. SERV.	5,500.00	9,238.00	9,000.00	8,500.00	18,697.97	22,500.00
100-55-55210-220	OTTO MILLER PARK - UTILITIES	5,000.00	4,101.99	5,000.00	4,000.00	5,038.90	4,000.00
100-55-55210-340	OTTO MILLER PARK-MAINT. SUPPLY	.00	.00	.00	.00	.00	.00
100-55-55210-350	OTTO MILLER PARK-EQUIP. RENTAL	.00	.00	.00	.00	.00	.00
100-55-55210-390	OTTO MILLER PARK-OTHER SUPP/EX	.00	.00	.00	.00	.00	.00
100-55-55210-400	OTTO MILLER PARK - MATERIALS	.00	.00	.00	.00	.00	.00
100-55-55210-410	OTTO MILLER-MACH. MAINT/REPAIR	.00	.00	.00	.00	.00	.00
		-17,963.00	**-13,937.81**	**-16,308.00**	**-22,273.00**	**-27,786.08**	**-26,500.00**
Total:		**-17,963.00**	**-13,937.81**	**-16,308.00**	**-22,273.00**	**-27,786.08**	**-26,500.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55220-110	MILLER PARK - PAYROLLL	3,500.00	4,049.15	3,500.00	3,200.00	2,860.70	.00
100-55-55220-120	MILLER PARK - FICA	280.45	300.83	281.00	259.00	219.41	.00
100-55-55220-170	MILLER PARK- RETIREMENT	258.72	248.49	259.00	236.00	170.78	.00
100-55-55220-202	MILLER PARK-PROF. SERVICES	1,000.00	4,173.75	4,173.75	1,000.00	684.00	3,500.00
100-55-55220-220	MILLER PARK - UTILITIES	900.00	674.93	900.00	1,000.00	881.32	1,500.00
100-55-55220-340	MILLER PARK - MAINT SUPPLY	750.00	721.77	721.77	750.00	1,003.24	750.00
100-55-55220-390	MILLER PARK - OTHER	1,250.00	873.67	700.00	750.00	743.57	750.00
100-55-55220-400	MILLER PARK - MATERIALS	1,250.00	1,048.21	700.00	1,250.00	725.00	750.00
		-9,189.17	**-12,090.80**	**-11,235.52**	**-8,445.00**	**-7,288.02**	**-7,250.00**
Total:		**-9,189.17**	**-12,090.80**	**-11,235.52**	**-8,445.00**	**-7,288.02**	**-7,250.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55230-110	ALONZO PARK - PAYROLL	8,000.00	6,215.03	7,500.00	9,000.00	7,813.02	.00
100-55-55230-120	ALONZO PARK - FICA	641.02	462.47	600.00	730.00	582.62	.00
100-55-55230-170	ALONZO PARK - RETIREMENT	591.37	339.71	555.00	663.00	481.20	.00
100-55-55230-202	ALONZO PARK - PROF SERVICES	3,300.00	1,793.39	143.39	1,500.00	.00	5,000.00
100-55-55230-220	ALONZO PARK - UTILITIES	20,000.00	13,816.30	20,000.00	5,192.83	924.81	900.00
100-55-55230-340	ALONZO PARK - MAINT MATERIALS	1,500.00	1,535.89	1,600.00	1,500.00	425.98	1,500.00
100-55-55230-390	ALONZO PARK-OTHER SUPPLY/EXP	500.00	584.25	410.58	500.00	898.81	500.00
100-55-55230-400	ALONZO PARK - MATERIALS	1,000.00	1,846.89	1,596.17	1,000.00	18.40	1,000.00
		-35,532.39	**-26,593.93**	**-32,405.14**	**-20,085.83**	**-11,144.84**	**-8,900.00**
Total:		**-35,532.39**	**-26,593.93**	**-32,405.14**	**-20,085.83**	**-11,144.84**	**-8,900.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-55-55420-110	BLACK OTTER LAKE DAM - PAYROLL	1,000.00	328.75	500.00	1,000.00	574.84	.00
100-55-55420-120	BLACK OTTER LAKE DAM - FICA	81.00	24.57	40.00	81.00	43.67	.00
100-55-55420-170	BLACK OTTER LAKE DAM-RETIREM'T	74.00	15.81	37.00	74.00	39.67	.00
100-55-55420-201	BLACK OTTER LAKE DAM - ENG	.00	.00	.00	1,500.00	.00	.00
100-55-55420-202	BLACK OTTER LAKE DAM-PROF SERV	3,000.00	6,314.00	6,314.00	4,000.00	3,000.00	4,000.00
100-55-55420-220	BLACK OTTER DAM - UTILITIES	.00	.00	.00	.00	.00	.00
100-55-55420-340	BLACK OTTER LAKE DAM-MAINT SPL	250.00	.00	.00	250.00	.00	250.00
100-55-55420-400	BLACK OTTER LAKE DAM-MATERIALS	250.00	.00	.00	250.00	.00	250.00
		-4,655.00	**-6,683.13**	**-6,891.00**	**-7,155.00**	**-3,658.18**	**-4,500.00**
Total:		**-4,655.00**	**-6,683.13**	**-6,891.00**	**-7,155.00**	**-3,658.18**	**-4,500.00**

Proposed 2026 General Fund Expenditures Budget Summary

Conservation and Development

- Planning and Zoning
  - Comprehensive Plan – Professional Services: This budget is reducing down as the Outdoor Recreation Plan Nears Completion.

  - Planning/Mapping Professional Services: This line is dedicated to the ongoing expansion of our GIS system.

- Community Promotion
  - Community Promotion Professional Services: Slight Increase to Cover the Village Voice Publication changes.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-56-56640-202	EXTRA TERR/INTERGOVT-PROF SERV	.00	.00	.00	.00	.00	.00
100-56-56650-400	FACADE RESTORATN FUND EXPENSE	.00	.00	.00	.00	14,920.00	15,000.00
100-56-56660-202	COMPREHENSIVE PLAN-PROF SERV	5,000.00	6,453.78	10,000.00	15,000.00	5,946.78	22,000.00
100-56-56670-202	PLANNING/MAPPING - PROF SERV	10,000.00	16,881.21	12,000.00	17,000.00	17,885.75	20,500.00
100-56-56730-220	CONTRACTURAL	750.00	.00	750.00	750.00	.00	750.00
		-15,750.00	**-23,334.99**	**-22,750.00**	**-32,750.00**	**-38,752.53**	**-58,250.00**
Total:		**-15,750.00**	**-23,334.99**	**-22,750.00**	**-32,750.00**	**-38,752.53**	**-58,250.00**

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-56-56710-202	Commty Prom-Prof Serv	8,000.00	.00	500.00	500.00	3,565.00	3,440.00
100-56-56710-310	COMMUNITY PROMOT'N-OFFICE SUPL	5,000.00	11,386.92	12,000.00	12,000.00	10,284.02	10,000.00
100-56-56710-312	WEBSIT DEVELOPMENT & MAINT	1,200.00	755.00	755.00	900.00	755.00	700.00
100-56-56710-320	COMMUNITY PROMOT'N-DUES/SUBSCR	3,500.00	3,450.00	4,000.00	4,000.00	3,199.00	2,600.00
100-56-56710-390	COMMUNITY PROMOT'N-MISC SUP/EX	100.00	159.90	300.00	300.00	.00	300.00
		-17,800.00	**-15,751.82**	**-17,555.00**	**-17,700.00**	**-17,803.02**	**-17,040.00**
Total:		**-17,800.00**	**-15,751.82**	**-17,555.00**	**-17,700.00**	**-17,803.02**	**-17,040.00**

Proposed 2026 General Fund Expenditures Budget Summary

Other Financial Uses

- Transfers and Reserves
  - **Library-Funded Portion**
    This section reflects the library-funded portion. The library's increase includes the 1.26% net new construction growth from the previous year, as well as additional service-related expenses that we have begun charging directly to the library. This approach ensures that costs are properly attributed, and the more accurately we track these expenses, the more funding we receive from the county.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
100 - GENERAL FUND							
100-59-59220-999	TRANSFER TO LIBRARY FUND	150,792.20	145,284.40	145,284.40	145,284.40	143,222.00	.00
100-59-59470-999	TRANSFER TO CAP PROJ FUND	.00	.00	.00	.00	342,599.00	.00
100-59-59650-399	CONTINGENCY FUND	.00	.00	.00	.00	.00	18,512.00
		-150,792.20	**-145,284.40**	**-145,284.40**	**-145,284.40**	**-485,821.00**	**-18,512.00**
Total:		**-150,792.20**	**-145,284.40**	**-145,284.40**	**-145,284.40**	**-485,821.00**	**-18,512.00**

VILLAGE OF

Hortonville

Growing with you

2026 Budget

Other Funds

Other Funds Summary						
	12/31/2024	2025	2025	2026	2025-2026	
DESCRIPTION	ACTUAL	Projected	APPROVED	Proposed	ACCT TOTAL	ACCT TOTAL
		YEAR END	BUDGET	BUDGET	% CHANGE	$ CHANGE
REVENUE						
Debt Service Fund	750,723	926,641	921,873	674,371	-26.85%	-247,502
Capital Project Fund	1,524,257	732,155	502,795	417,652	-16.93%	-85,143
Library Fund	330,169	389,687	361,058	390,687	8.21%	29,629
TID #3	128,469	208,071	131,476	108,768	-17.27%	-22,708
TID #4	248,936	272,422	270,768	493,499	82.26%	222,732
TID #5	2,260	16,669	202,864	1,375,310	577.95%	1,172,446
TID #6	16,134	256,134	136,803	234,591	71.48%	97,788
HHH	11,313	11,119	13,864	13,864	0.00%	0
TOTAL REVENUE	3,012,261	2,812,898	2,541,501	3,708,742	45.93%	1,167,241
EXPENDITURES						
Debt Service Fund	904,201	919,100	917,049	673,871	-26.52%	-243,178
Capital Project Fund	1,524,258	1,013,411	874,900	232,858	-77.01%	-673,760
Library Fund	297,297	368,568	361,351	383,834	6.22%	22,483
TID #3	112,158	145,210	124,838	114,921	-7.94%	-9,917
TID #4	190,081	272,422	323,185	493,499	52.70%	170,314
TID #5	1,185	16,444	200,232	1,416,482	607.42%	1,216,249
TID #6	51,341	203,276	151,932	263,735	73.59%	111,803
HHH	10,194	10,519	13,864	13,971	0.77%	107
TOTAL EXPENDITURE	3,090,716	2,948,951	2,967,352	3,593,170	21.09%	625,818

Proposed 2026 Library Fund Summary Page

- **Library:**
  - County Library Aid- increasing by $22,249
    - This is due to the fact that check-outs to non-resident users increased in 2024 (2-year rotation)
  - Transfer from General Fund- increased by 2.84%
    - Increase due to net new construction and additional funds to cover administrative charges
  - New funds created- kits, video games, FOHL revenue and FOHL expenses

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
200 - LIBRARY FUND							
200-43-43720-000	COUNTY LIBRARY AID	230,123.00	207,874.00	230,123.00	207,874.00	173,499.00	173,499.00
200-43-43721-000	LIBRARY GRANTS	600.00	1,145.00	600.00	600.00	300.00	600.00
200-46-46710-000	LIBRARY COPIES & FAXES	500.00	1,265.84	500.00	500.00	1,303.93	500.00
200-46-46711-000	LIBRARY COLLECTION AGENCY	.00	.00	.00	.00	57.30	.00
200-46-46712-000	LIBRARY MATERIAL REPLACEMENT	750.00	1,231.77	750.00	500.00	1,349.74	500.00
200-48-48100-000	LIBRARY INTEREST ON INVESTMENT	4,300.00	4,212.71	4,300.00	4,300.00	5,591.06	.00
200-48-48300-000	LIBRARY SALE OF PROPERTY/EQUIP	.00	20.00	.00	.00	.00	.00
200-48-48500-000	LIBRARY DONATIONS	2,000.00	6,357.27	2,000.00	2,000.00	4,845.73	2,000.00
200-48-48600-000	LIBRARY DONATIONS FOHL	3,000.00	.00	2,000.00	.00	.00	.00
200-49-49210-000	TRANSFER FROM GENERAL FUND	149,414.00	145,284.40	149,414.00	145,284.40	143,222.00	143,222.00
200-49-49300-000	FUND BALANCE APPLIED	.00	.00	.00	.00	.00	.00
		390,687.00	**367,390.99**	**389,687.00**	**361,058.40**	**330,168.76**	**320,321.00**
200-55-55110-110	LIBRARY - PAYROLL	60,446.58	51,436.80	61,002.24	58,656.00	51,080.66	53,000.00
200-55-55110-111	LIBRARY - LONGEVITY PAY	1,675.22	1,525.06	1,675.22	1,525.06	1,272.00	1,272.00
200-55-55110-120	LIBRARY - FICA	4,624.16	3,918.13	4,666.67	4,487.18	4,058.46	4,151.81
200-55-55110-135	HEALTH INSURANCE WAIVER PAYMEN	.00	.00	.00	.00	.00	.00
200-55-55110-170	LIBRARY - RETIREMENT	4,352.15	3,709.14	4,392.16	4,076.59	3,745.69	3,744.77
200-55-55110-330	LIBRARY - TRAVEL, SEMINARS	2,500.00	518.03	1,000.00	1,000.00	1,214.85	500.00
200-55-55111-110	LIBRARY STAFF- PAYROLL	149,784.44	128,077.60	151,212.76	152,211.04	126,605.38	127,556.00
200-55-55111-111	LIBRARY STAFF- LONGEVITY	1,452.50	891.01	1,452.50	1,278.68	395.27	400.00
200-55-55111-120	LIBRARY STAFF- FICA	11,458.51	9,906.52	11,567.78	11,644.14	10,004.14	9,788.63
200-55-55111-170	LIBRARY STAFF- WRS RETIREMENT	10,784.48	6,453.63	10,887.32	10,578.67	6,422.21	8,828.96

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
200-55-55111-330	LIBRARY - TRAVEL, SEMINARS	3,000.00	2,616.10	3,000.00	2,500.00	2,247.40	300.00
200-55-55112-132	LIBRARY - HEALTH INSURANCE	14,471.60	10,693.52	7,235.80	6,292.00	6,834.00	5,720.00
200-55-55112-133	LIBRARY-HRA REIMBURSEMENT	4,500.00	4,241.78	4,500.00	2,250.00	286.59	2,250.00
200-55-55112-134	LIBRARY- DENTAL INS	773.20	585.90	750.00	322.00	390.57	322.00
200-55-55112-136	LIBRARY - LIFE/DISAB. INSURANC	750.00	505.78	954.40	700.00	381.16	172.00
200-55-55112-140	LIBRARY- CLOTHING ALLOWANCE	800.00	514.22	900.00	800.00	827.25	750.00
200-55-55112-395	LIBRARY - HEALTH/EAP/OTHER	200.00	280.00	560.00	200.00	.00	250.00
200-55-55113-202	LIBRARY - PROFESSIONAL SERVICE	4,700.00	910.90	4,500.00	1,000.00	.00	1,500.00
200-55-55113-204	LIBRARY- MAINT CONTRACT	7,300.24	8,324.81	7,300.24	8,500.00	19,534.60	18,000.00
200-55-55113-213	LIBRARY - AUDIT	800.00	800.00	800.00	800.00	933.35	800.00
200-55-55113-220	LIBRARY - UTILITIES	6,500.00	6,252.95	6,500.00	6,500.00	6,723.11	7,500.00
200-55-55113-310	LIBRARY - OFFICE SUPPLIES	10,000.00	4,157.91	10,000.00	13,700.00	127.30	250.00
200-55-55113-312	LIBRARY - OWLS MEMBERSHIP	18,166.00	16,969.00	18,166.00	16,969.00	15,924.00	17,970.00
200-55-55113-320	LIBRARY - MEMBERSHIP & DUES	500.00	230.42	500.00	500.00	152.00	200.00
200-55-55113-340	LIBRARY - BUILDING MAINT SUPPL	200.00	41.77	200.00	300.00	.00	300.00
200-55-55113-390	LIBRARY - OTHER SUPPLIES/EXPEN	.00	75.21	150.00	250.00	142.00	250.00
200-55-55113-399	LIBRARY - PROPERTY/LIAB INS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
200-55-55114-380	LIBRARY PROGRAMS - ADULT	5,000.00	2,410.33	3,000.00	3,000.00	2,398.17	3,000.00
200-55-55114-381	LIBRARY PROGRAMS - TEENS	1,500.00	1,260.88	1,500.00	1,500.00	1,101.96	2,000.00
200-55-55114-382	LIBRARY PROGRAMS - CHILDREN'S	5,000.00	2,541.23	3,000.00	3,000.00	2,726.28	3,000.00
200-55-55115-380	LIBRARY BOOKS - ADULT	13,000.00	8,925.59	12,800.00	13,000.00	8,813.80	13,000.00
200-55-55115-381	LIBRARY BOOKS - TEEN	9,000.00	1,039.35	8,000.00	9,000.00	2,788.51	9,000.00
200-55-55115-382	LIBRARY BOOKS - CHILDREN'S	11,000.00	5,085.70	11,000.00	11,000.00	8,388.61	11,000.00
200-55-55115-383	LIBRARY BOOKS - KITS	1,500.00	.00	1,200.00	.00	.00	.00
200-55-55115-390	LIBRARY BOOKS - ADULT LG PRINT	2,000.00	1,751.08	2,000.00	2,000.00	2,337.94	3,500.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
200-55-55115-399	LIBRARY BOOKS - MAG & NEWSPAPE	900.00	804.44	1,000.00	1,000.00	569.69	1,700.00
200-55-55116-380	LIBRARY A/V ADULT	1,700.00	871.47	1,000.00	1,700.00	955.51	2,500.00
200-55-55116-381	LIBRARY A/V TEENS	.00	.00	.00	.00	1,326.27	1,500.00
200-55-55116-382	LIBRARY A/V CHILDREN'S	900.00	452.32	600.00	900.00	.00	.00
200-55-55116-383	LIBRARY A/V VIDEO GAMES	3,000.00	.00	1,000.00	.00	.00	.00
200-55-55116-390	LIBRARY A/V E-BOOKS/ERESEARCH	2,595.00	2,211.28	2,595.00	2,211.00	2,045.99	2,046.00
200-55-55117-390	LIBRARY DONATIONS EXPENSED	1,000.00	9,822.86	1,000.00	3,000.00	3,040.88	600.00
200-55-55117-391	LIBRARY DONATIONS EXP FOHL	3,000.00	.00	2,000.00	.00	.00	.00
200-55-55117-399	LIBRARY DONATIONS MATERIALS	2,000.00	879.59	2,000.00	2,000.00	501.35	2,000.00
		-383,834.08	**-302,692.31**	**-368,568.09**	**-361,351.36**	**-297,296.95**	**-321,622.17**
Total:		**6,852.92**	**64,698.68**	**21,118.91**	**-292.96**	**32,871.81**	**-1,301.17**

Proposed 2026 Debt Summary Page

- **Debt:**
  - **TID Debt Funding Change**
    The main change this year regarding debt is that the TIDs will not be covering their own debt payments. Instead, they are contributing to the capital projects fund, and the associated debt is being placed on the tax levy. This allows us to avoid taking out a loan and incurring unnecessary interest costs.

  - **Upcoming Bond**
    The bond we plan to issue this year will not require any payments until next year, which is when it will appear in this section.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
310 - DEBT SERVICE FUND							
310-41-41110-000	GENERAL PROPERTY TAXES	668,297.00	.00	670,389.72	670,389.72	641,967.00	642,550.35
310-42-42505-000	SP ASS-'17 IND PK AV RECONSTRU	.00	.00	.00	.00	.00	.00
310-42-42511-000	SP ASS-19 GRANDVIEW RECON	.00	.00	.00	.00	.00	.00
310-42-42512-000	SP ASS -19 BROOKWOOD DRIVE	.00	.00	.00	.00	.00	.00
310-42-42514-000	SP ASS -22 WILDWIND	5,572.60	.00	5,572.60	5,572.60	8,079.78	7,173.48
310-42-42515-000	SP ASS -23 Cedar	.00	9,774.53	9,774.53	3,573.94	17,647.98	.00
310-48-48100-000	INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00	.00
310-48-48110-000	INTEREST ON SPECIAL ASSESSM'TS	501.49	.00	820.68	2,253.35	.00	91.20
310-48-48130-000	INTEREST ON ADVANCE TO W/S	.00	.00	.00	.00	.00	.00
310-48-48900-000	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
310-49-49421-000	Transfer from TIF#3	.00	.00	81,227.50	81,227.50	83,028.00	83,028.00
310-49-49422-000	Transfer from TIF#4	.00	.00	122,265.68	122,265.68	.00	141,910.00
310-49-49423-000	Transfer from TIF#5	.00	.00	.00	.00	.00	3,334.00
310-49-49424-000	Transfer from TIF#6	.00	.00	36,590.40	36,590.40	.00	.00
310-49-49450-000	TRANSFER-CAP PROJ FUND	.00	.00	.00	.00	.00	.00
310-49-49500-000	TRANSFER FROM W/S UTILITY	.00	.00	.00	.00	.00	.00
		674,371.09	**9,774.53**	**926,641.11**	**921,873.19**	**750,722.76**	**878,087.03**
310-58-58100-617	PRIN- 2013 BONDS-GF	155,000.00	.00	150,000.00	150,000.00	145,000.00	145,000.00
310-58-58100-618	2013 Bonds principal-TIF#3	60,000.00	.00	55,000.00	55,000.00	55,000.00	55,000.00
310-58-58100-629	PRINCIPLE-CIP LOAN	87,000.00	304,230.34	355,000.00	355,000.00	407,903.90	407,903.55
310-58-58100-630	LOAN TO TID 4- LAND PURCHASE	105,000.00	105,000.00	105,000.00	105,000.00	89,999.63	90,000.00
310-58-58100-632	LOAN WILDWIND P1 - PRINCIPLE	5,572.60	5,572.60	5,572.60	5,572.60	7,721.04	6,079.20

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
310-58-58100-633	ENG MAIN ST LOAN - VILLAGE	12,408.68	7,646.48	9,463.31	9,463.31	10,107.38	10,144.30
310-58-58100-634	ENG MAIN ST LOAN - TID 4	8,717.43	6,796.88	7,721.52	7,721.52	38,552.46	38,551.80
310-58-58100-635	ENGIN MAIN ST LOAN - TID 6	32,635.70	28,037.11	34,030.73	34,030.73	.25	.25
310-58-58100-636	STORMWATER LOAN PRIN - TID 3	8,793.75	2,096.59	1,387.45	.00	.00	.00
310-58-58100-640	LOAN PRINCIPLE - TID 6 PROPERT	16,742.37	.00	.00	.00	.00	.00
310-58-58200-617	2014A BONDS - MUN COMPLEX	57,300.00	31,162.50	62,325.00	62,325.00	66,965.00	66,965.00
310-58-58200-618	2013 Bonds interest-TIF#3	24,425.00	13,133.75	26,227.50	26,227.50	28,027.50	28,027.50
310-58-58200-629	INTEREST CIP LOAN	.00	.00	.00	17,750.00	11,195.87	11,167.11
310-58-58200-630	2021 INTEREST DEV INCEN LOAN	6,075.00	5,145.24	8,896.88	8,896.88	11,528.97	11,484.38
310-58-58200-632	INTEREST - WILDWIND P1 LOAN	501.49	835.89	1,003.09	1,003.09	584.68	1,094.28
310-58-58200-633	INTEREST - MAIN STREET LOAN	305.87	752.02	851.41	851.41	1,380.33	1,370.39
310-58-58200-634	INTEREST - MAIN ST TID 4	236.59	572.98	647.28	647.28	1,036.11	1,873.94
310-58-58200-635	INTEREST - MAIN ST TID 6	890.11	2,256.13	2,559.67	2,559.67	4,197.39	3,333.24
310-58-58200-636	INTEREST- FIRE TRUCK LOAN	32,100.59	28,799.02	34,391.24	34,391.24	11,986.54	.00
310-58-58200-637	STORMWATER LOAN INT - TID 3	3,511.65	979.76	663.45	.00	.00	.00
310-58-58200-639	LOAN INTEREST - TID 6 PROPERTY	11,258.31	.00	.00	.00	.00	.00
310-58-58200-640	2025 INTEREST CIP LOAN	2,496.35	10,571.76	17,750.00	.00	.00	.00
310-58-58201-637	PRINCIPLE-FIRE TRUCK LOAN	42,899.41	33,700.98	40,608.76	40,608.76	13,013.46	.00
		-673,870.90	**-587,290.03**	**-919,099.89**	**-917,048.99**	**-904,200.51**	**-877,994.94**
Total:		**500.19**	**-577,515.50**	**7,541.22**	**4,824.20**	**-153,477.75**	**92.09**

Proposed 2026 CIP Summary

- **2026 Projects – CIP Budget of $417,652.41**

  - **Long-Term Notes (2026)**
    In 2026, we will take out long-term notes totaling $120,000, which will be combined with the bond planned for the downtown project. These funds will support standard CIP expenses, including public works equipment and police department tasers and radios.

  - **Recent Loan Approval**
    At our last meeting, we approved an $87,000 loan to help fund lighting décor, asphalt patching for the fire department's parking lot, and other downtown amenities.

  - **Transfers from TIDs**
    We decided to use transfers from the TIDs to ensure financial stability after the next three years of major projects. Our capacity to borrow without raising taxes will be limited, so this approach helps fund future projects without relying on additional loans, which are repaid directly through taxes. We plan to reserve $184,794.89 to cover potential overages or future project needs.

  - **General Fund Transfer**

    - **Ambulance Services - $46,140**
      The transfer into the general fund is what we are doing as a stop loss because currently. The State DOR believes the method we we currently use is not permitted under their interpretation of the law—an interpretation that several municipalities and legal experts dispute. To avoid placing the village in a legally vulnerable position, we are using this transfer as a temporary solution while we evaluate long-term funding options for the ambulance service.

    - **General Construction Maintenance**
      We are transferring $31,717.52 next year for General construction Maintenance. This is a stop gap for this year as the amount we could charge in taxes was reduced this year due to a new allocation of personal property to the Village.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
443 - GENERAL CAPITAL PROJECTS FUND							
443-41-41110-000	GENERAL PROPERTY TAXES	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
443-42-42401-000	SPECIAL ASSESSMENTS-WILDWIND22	.00	.00	.00	.00	.00	4,921.44
443-42-42509-000	SP ASS '24 WILDWIND PH 2	3,898.32	4,034.75	5,847.48	5,847.48	84,310.69	.00
443-42-42510-000	SP ASS '24 ALLEY #3	928.89	.00	1,249.00	1,249.00	5,936.57	.00
443-42-42511-000	SP ASS '25 MIL ST	8,215.58	35,321.20	35,321.20	.00	.00	.00
443-42-42512-000	Sp Ass '25 Cedar Street	2,311.94	.00	.00	.00	.00	.00
443-43-43530-000	STATE AID - ROADS	.00	.00	.00	.00	.00	.00
443-43-43550-000	DNR GRANTS	.00	501,246.00	501,246.00	263,206.99	.00	501,246.00
443-43-43560-000	STATE AID - LRIP	.00	.00	.00	.00	.00	.00
443-44-44910-000	R-O-W PERMIT ROAD FUND FEES	.00	.00	.00	.00	.00	.00
443-48-48100-000	INVESTMENT INTEREST	.00	.00	.00	.00	.00	.00
443-48-48110-000	INTEREST ON SPECIAL ASSESSMENT	4,011.77	29.36	1,491.19	1,491.19	.00	2,067.02
443-48-48340-000	SALE OF VEHICLES	.00	.00	.00	.00	18,384.41	.00
443-48-48360-000	SALE OF PROPERTY	.00	.00	.00	.00	.00	.00
443-48-48420-000	Insurance Recoveries - Police	.00	.00	.00	.00	.00	.00
443-48-48500-000	DONATIONS - GENERAL	.00	.00	.00	.00	44,500.00	.00
443-48-48510-000	COMMUNITY HALL DONATIONS	.00	.00	.00	.00	.00	.00
443-48-48540-000	DONATIONS- PARKS	.00	.00	.00	5,000.00	.00	.00
443-49-49100-000	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	342,599.00	.00
443-49-49120-000	LONG TERM NOTES	120,000.00	.00	87,000.00	100,000.00	1,023,526.57	420,000.00
443-49-49300-000	FUND BALANCE APPLIED(MEMO A/C)	.00	.00	95,000.00	95,000.00	.00	200,000.00
443-49-49425-000	TRANSFER FROM W/S UTILITY	.00	.00	.00	.00	.00	.00
443-49-49435-000	TRANSFER FROM SUBDIV PARK FEES	.00	.00	.00	26,000.00	.00	.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
443-49-49437-000	TRANSFER FROM LIB DONATION TRS	.00	.00	.00	.00	.00	.00
443-49-49438-000	TRANSFER FROM TID 3	96,730.40	.00	.00	.00	.00	.00
443-49-49439-000	TRANSFER FROM TID4	120,029.02	.00	.00	.00	.00	.00
443-49-49440-000	TRANSFER FROM TID 5	.00	.00	.00	.00	.00	.00
443-49-49441-000	TRANSFER FROM TID 6	61,526.49	.00	.00	.00	.00	.00
		417,652.41	**540,631.31**	**732,154.87**	**502,794.66**	**1,524,257.24**	**1,133,234.46**
443-52-52220-810	FIRE DEPT EQUIPMENT OUTLAY	35,000.00	.00	.00	.00	564,220.43	24,147.00
443-53-53420-400	STREET LIGHTING - MATERIALS	20,000.00	.00	.00	.00	.00	.00
443-56-56600-202	PROF SERVICES - DEMOLITION	.00	.00	.00	.00	.00	13,000.00
443-57-57140-800	GEN-PUB BLDG-LAND PURCHASE	.00	448.60	448.60	.00	346.11	.00
443-57-57200-391	MSC IMPROVEMENTS	.00	.00	7,000.00	7,000.00	7,158.38	8,457.00
443-57-57213-390	LIBRARY CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
443-57-57300-390	POLICE OTHER CAPITAL OUTLAY	30,000.00	.00	.00	.00	.00	15,000.00
443-57-57310-391	POLICE DEPT VEHICLE PURCHASE	.00	7,566.13	7,566.13	.00	46,968.50	52,500.00
443-57-57500-391	PUBLIC WORKS CAPITAL IMPROVEMT	10,000.00	.00	.00	.00	.00	.00
443-57-57510-391	PUBLIC WORKS EQUIPMENT	60,000.00	.00	.00	.00	101,988.66	77,925.00
443-57-57520-400	PLANNING & MAPPING	.00	23,729.45	23,729.45	20,000.00	3,876.25	11,794.00
443-57-57530-202	JOHN ST MILL & OVERLAY	.00	87,673.35	87,673.35	100,000.00	.00	.00
443-57-57610-391	OTTO MILLER CAP IMPROVEMENTS	.00	.00	.00	.00	.00	.00
443-57-57623-391	MILLER PARK CAP IMPROV	.00	.00	.00	.00	.00	.00
443-57-57624-202	ALONZO PARK-CAP OUTLAY PROF	.00	.00	.00	.00	2,421.55	80,000.00
443-57-57624-390	ALONZO PARK CAP IMPROVE	.00	682,760.37	682,760.37	647,900.37	525,345.92	737,253.00
443-57-57625-391	BLACK OTTER PARK CAPITAL IMPRO	.00	.00	.00	.00	32,144.00	.00
443-57-57802-202	ALLEY #2 PROJECT - DOWNTOWN	.00	99,777.65	99,777.65	100,000.00	19,575.00	30,000.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
443-57-57803-202	ALLEY #3 PAVING OVERLAY	.00	.00	.00	.00	5,767.84	.00
443-57-57820-202	OLK STREET PAVING	.00	.00	.00	.00	.00	.00
443-57-57831-201	WILDWIND Phase 1 Final Paving	.00	.00	.00	.00	576.00	.00
443-57-57837-202	N MILL STREET RECONSTRUCTION	.00	49,269.11	49,269.11	.00	133,427.00	100,000.00
443-57-57995-201	MAIN ST RECONSTUCT ENGINEERING	.00	55,172.37	55,172.37	.00	18,994.63	36,600.00
443-57-57995-202	STREET PROJECTS - 2023	.00	.00	.00	.00	61,447.84	36,295.00
443-57-57995-203	DOWNTOWN RECONSTRUCTION	.00	.00	.00	.00	.00	.00
443-59-59100-600	Transfer to Utility	.00	.00	.00	.00	.00	.00
443-59-59100-999	TRANSFER TO GENERAL FUND	77,857.52	.00	.00	.00	.00	.00
443-59-59660-399	LAND & BUILDING FUND	.00	14.01	14.01	.00	.00	.00
443-59-59870-399	TRANSFER - DEBT SERVICE FUND	.00	.00	.00	.00	.00	.00
		-232,857.52	**-1,006,411.04**	**-1,013,411.04**	**-874,900.37**	**-1,524,258.11**	**-1,222,971.00**
Total:		**184,794.89**	**-465,779.73**	**-281,256.17**	**-372,105.71**	**-.87**	**-89,736.54**

Proposed 2026 TID 3 Summary Page

- **TID 3 Update:**
  No Big Changes this year in TID 3.

431 - TIF #3 FUND

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
431-41-41120-000	TAX INCREMENTS	103,533.41	.00	131,476.30	131,476.30	128,469.00	128,468.99
431-43-43531-000	STATE AID - PERSONAL PROPERTY	5,234.82	5,234.82	5,234.82	.00	.00	.00
431-48-48100-000	INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00	.00
431-48-48110-000	INTEREST ON SPEC ASSESS	.00	.00	.00	.00	.00	.00
431-48-48380-000	TIF#3 GEN REVENUE	.00	.00	.00	.00	.00	.00
431-48-48390-000	TIF#3 Land Sales	.00	.00	.00	.00	.00	.00
431-49-49120-000	LONG TERM NOTE PROCEEDS	.00	71,360.00	71,360.00	.00	.00	.00
		108,768.23	**76,594.82**	**208,071.12**	**131,476.30**	**128,469.00**	**128,468.99**
431-52-52000-110	PAYROLL-TID 3	2,846.40	2,480.78	2,782.89	2,782.89	3,029.89	2,921.23
431-52-52000-111	LONGEVITY PAY- TID 3	73.94	67.39	67.39	55.60	60.78	60.70
431-52-52000-120	FICA - TID 3	217.75	209.30	230.79	230.79	256.57	243.02
431-52-52000-132	HEALTH INSURANCE - TID 3	.00	.00	.00	.00	.00	.00
431-52-52000-133	HRA - TID 3	.00	.00	.00	.00	.00	.00
431-52-52000-134	DENTAL INSURANCE - TID 3	.00	.00	.00	.00	.00	.00
431-52-52000-135	HEALTH INS VOUCHER - TID 3	178.88	165.00	178.39	178.39	195.12	194.75
431-52-52000-136	LIFE/DISABILITY - TID 3	5.90	5.43	5.07	5.07	5.76	5.53
431-52-52000-170	ADMINISTRATION RETIRE- TID 3	217.75	178.41	208.16	208.16	217.31	219.19
431-52-52000-202	Professional Services - TID 3	.00	.00	.00	.00	.00	.00
431-53-53510-201	TIF #3 - ENGINEERING	.00	3,798.35	25,000.00	25,000.00	20,000.00	.00
431-53-53510-202	TIF #3 - PROF SERVICES	13,000.00	2,561.95	13,000.00	13,000.00	3,590.00	12,000.00
431-53-53510-210	TIF #3 - Construction	.00	.00	20,860.00	.00	.00	.00
431-53-53510-213	ACCOUNTING/AUDIT - AUDITOR	1,500.00	925.25	1,500.00	2,000.00	1,625.05	2,000.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
431-53-53510-325	TIF #3 - LEGALS, PUBLICATIONS	.00	.00	.00	.00	.00	.00
431-53-53510-390	TIF #3 - OTHER	150.00	150.00	150.00	150.00	150.00	.00
431-53-53510-400	TIF #3 - MATERIALS	.00	.00	.00	.00	.00	.00
431-56-56705-202	ECON DEV - PROF SERVICES	.00	.00	.00	.00	.00	.00
431-59-59330-999	TRANSFER TO DEBT SERVICE	.00	.00	81,227.50	81,227.50	83,028.00	83,028.00
431-59-59600-999	TRANSFER TO W/S UTILITY	.00	.00	.00	.00	.00	.00
431-59-59700-999	TRANSFER TO CAPITAL PROJECTS	96,730.40	.00	.00	.00	.00	.00
		-114,921.02	**-10,541.86**	**-145,210.19**	**-124,838.40**	**-112,158.48**	**-100,672.42**
Total:		**-6,152.79**	**66,052.96**	**62,860.93**	**6,637.90**	**16,310.52**	**27,796.57**

Proposed 2026 TID 4 Summary Page

- **TID 4 Update:**
  - TID 4 will fund the construction of the Main Street Bridge by Miller Park next year. We will be issuing a bond for this project, and TID 4 will be responsible for repaying that bond.
  - About $40,000 is included for a potential stormwater fix in the industrial park, but funding will depend on the findings in the upcoming report.
  - TID 5's allocated share of this work is $11,874.77.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
432 - TIF #4 FUND							
432-41-41120-000	TAX INCREMENTS	209,191.73	.00	270,767.53	270,767.53	248,936.00	248,936.00
432-43-43531-000	STATE AID - PERSONAL PROPERTY	1,654.45	1,654.45	1,654.45	.00	.00	.00
432-48-48100-000	INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00	.00
432-48-48390-000	TIF#4 Land Sales	.00	.00	.00	.00	.00	.00
432-49-49120-000	LONG TERM NOTE PROCEEDS	282,653.00	.00	.00	.00	.00	.00
		493,499.18	**1,654.45**	**272,421.98**	**270,767.53**	**248,936.00**	**248,936.00**
432-52-52000-110	PAYROLL - TID 4	5,780.74	5,044.28	5,731.20	5,731.20	5,614.08	5,660.51
432-52-52000-111	LONGEVITY PAY- TID 4	150.16	137.03	114.50	114.50	117.44	117.61
432-52-52000-120	FICA - TID 4	442.23	425.68	440.00	440.00	479.78	470.89
432-52-52000-132	HEALTH INSURANCE - TID 4	.00	.00	.00	.00	.00	.00
432-52-52000-133	HRA - TID 4	.00	.00	.00	.00	.00	.00
432-52-52000-134	DENTAL INSURANCE - TID 4	.00	.00	.00	.00	.00	.00
432-52-52000-135	HEALTH INS VOUCHER - TID 4	367.38	335.50	367.38	367.38	376.80	377.37
432-52-52000-136	LIFE/DISABILITY - TID 4	10.43	11.01	10.43	10.43	9.36	10.72
432-52-52000-170	ADMINISTRATION RETIRE - TID 4	495.45	362.93	495.45	495.45	406.78	424.73
432-52-52000-202	Professional Services - TID 4	.00	.00	.00	.00	.00	.00
432-53-53510-201	TIF #4 - ENGINEERING	12,000.00	40,375.52	99,332.37	99,332.37	22,368.84	121,667.00
432-53-53510-202	TIF #4 - PROF SERVICES	40,000.00	11,500.00	11,500.00	.00	.00	2,000.00
432-53-53510-210	PUBLIC WORKS CONSTRUCTION	.00	.00	.00	.00	.00	70,000.00
432-53-53510-213	ACCOUNTING/AUDIT - AUDITOR	1,300.00	711.00	711.00	1,300.00	1,466.50	4,000.00
432-53-53510-325	TIF #4 - LEGALS, PUBLICATIONS	300.00	.00	.00	300.00	.00	300.00
432-53-53510-390	TIF #4 - OTHER	150.00	150.00	150.00	150.00	150.00	150.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
432-53-53510-400	TIF #4 - MATERIALS	.00	.00	.00	.00	.00	.00
432-53-53511-202	TIF #4 - Prof Services	.00	.00	.00	.00	.00	.00
432-53-53511-210	TIF #4 - Construction	282,653.00	.00	.00	.00	.00	.00
432-53-53511-790	TIF #4 - Developer Incentive	17,946.00	17,975.89	17,975.89	17,976.00	17,975.89	17,976.00
432-56-56705-202	ECON DEV - PROF SERVICES	.00	.00	.00	.00	.00	.00
432-57-57710-391	TIF #4- LAND PURCHASE	.00	.00	.00	.00	.00	.00
432-58-58290-390	OTHER FISCAL CHARGES	.00	.00	.00	.00	.00	.00
432-59-59233-999	Increment share to TID5	11,874.77	.00	13,328.08	74,702.01	.00	.00
432-59-59330-999	TRANSFER TO DEBT SERVICE	.00	.00	122,265.68	122,265.68	141,116.00	141,910.00
432-59-59700-999	TRANSFER TO CAPITAL PROJECTS	120,029.02	.00	.00	.00	.00	.00
		-493,499.18	**-77,028.84**	**-272,421.98**	**-323,185.02**	**-190,081.47**	**-365,064.83**
Total:		**.00**	**-75,374.39**	**.00**	**-52,417.49**	**58,854.53**	**-116,128.83**

Proposed 2026 TID 5 Summary Page

- **TID 5 Update:**
    - TID 5 will cover most of the costs associated with the Main Street reconstruction. This becomes feasible as TID 4 contributes more funding in the coming years, especially since its debt to SC Swiderski Development will be partially paid off this year and fully paid off in 2027.
    - Ehlers plans to present a financial analysis to the board on December 18th. Based on current projections, we can fully fund all downtown projects within the TID—even without cost sharing from TID 4. You will receive this presentation before any bonds are issued.
    - We expect to receive a \$100,000 WEDC grant related to the Small Business Development Loan Program. Approximately \$150,000 in expenses for this grant will support assistance to local businesses.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
433 - TIF #5 FUND							
433-41-41120-000	TAX INCREMENTS	3,028.08	.00	3,162.00	3,162.10	2,260.00	2,260.00
433-43-43531-000	STATE AID - PERSONAL PROPERTY	179.01	179.01	179.01	.00	.00	.00
433-43-43532-000	WEDC GRANT	100,000.00	.00	.00	.00	.00	.00
433-48-48100-000	INTEREST ON INVESTMENTS	.00	.00	.00	.00	.00	.00
433-48-48390-000	TIF#5 Land Sales	.00	.00	.00	.00	.00	.00
433-49-49120-000	LONG TERM NOTE PROCEEDS	1,260,228.00	.00	.00	125,000.00	.00	.00
433-49-49232-999	INCREMENT SHARE FROM TID 4	11,874.77	.00	13,328.08	74,702.01	.00	.00
		1,375,309.86	**179.01**	**16,669.09**	**202,864.11**	**2,260.00**	**2,260.00**
433-52-52000-110	PAYROLL - TID 5	83.68	.00	66.93	66.93	.00	51.39
433-52-52000-111	LONGEVITY	2.17	.00	1.34	1.34	.00	1.07
433-52-52000-120	FICA - TID 5	6.40	.00	5.12	5.12	.00	4.02
433-52-52000-132	HEALTH INSURANCE - TID 5	.00	.00	.00	.00	.00	.00
433-52-52000-133	HRA - TID 5	.00	.00	.00	.00	.00	.00
433-52-52000-134	DENTAL INSURANCE - TID 5	.00	.00	.00	.00	.00	.00
433-52-52000-135	HEALTH INS VOUCHER - TID 5	5.26	.00	4.29	4.29	.00	3.43
433-52-52000-136	LIFE/DISABILITY - TID 5	.17	1.26	1.11	.12	.58	.10
433-52-52000-170	ADMINISTRATION RETIRE - TID 5	6.02	.00	4.62	4.62	.00	3.63
433-53-53510-201	TIF #5 - ENGINEERING	.00	.00	.00	.00	.00	.00
433-53-53510-202	TIF #5 - PROF SERVICES	1,260,228.00	15,500.00	15,500.00	200,000.00	.00	.00
433-53-53510-213	ACCOUNTING/AUDIT - AUDITOR	.00	711.00	711.00	.00	1,034.50	1,500.00
433-53-53510-325	TIF #5 - LEGALS, PUBLICATIONS	.00	.00	.00	.00	.00	.00
433-53-53510-390	TIF #5 - OTHER	150.00	150.00	150.00	150.00	150.00	.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
433-53-53510-400	TIF #5 - MATERIALS	.00	.00	.00	.00	.00	.00
433-56-56705-202	ECON DEV - PROF SERVICES	156,000.00	.00	.00	.00	.00	.00
433-57-57710-390	TIF #5 PURCHASE - OTHER	.00	.00	.00	.00	.00	.00
433-58-58290-390	OTHER FISCAL CHARGES	.00	.00	.00	.00	.00	.00
433-59-59330-999	TRANSFER TO DEBT SERVICE	.00	.00	.00	.00	.00	.00
433-59-59600-999	TRANSFER TO W/S UTILITY	.00	.00	.00	.00	.00	.00
433-59-59700-999	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00
		-1,416,481.70	**-16,362.26**	**-16,444.41**	**-200,232.42**	**-1,185.08**	**-1,563.64**
Total:		**-41,171.84**	**-16,183.25**	**224.68**	**2,631.69**	**1,074.92**	**696.36**

Proposed 2026 TID 6 Summary Page

- **TID 6 Update:**
  - The construction costs in TID 6 are tied to the Alonzo Park entrance redesign. The CIP may temporarily cover part of this project depending on the grant reimbursement timeline.

  - TID 6 will also be doing some work on the property we bought near the Terrace Manor Subdivision. They will fund pond maintenance along with some new plantings.

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
434 -							
434-41-41120-000	TAX INCREMENTS	30,266.67	.00	36,802.61	36,802.61	16,134.00	16,133.74
434-43-43531-000	STATE AID - PERSONAL PROPERTY	4,324.00	4,324.00	4,324.00	.00	.00	.00
434-48-48390-000	LAND SALES	.00	.00	.00	.00	.00	.00
434-49-49120-000	LONG TERM NOTE PROCEEDS	200,000.00	215,007.00	215,007.00	100,000.00	.00	.00
		234,590.67	**219,331.00**	**256,133.61**	**136,802.61**	**16,134.00**	**16,133.74**
434-53-53000-110	PAYROLL - TID 6	836.38	661.52	778.98	778.98	356.21	367.00
434-53-53000-111	LONGEVITY TID 6	21.73	17.97	17.97	15.56	7.67	7.62
434-53-53000-120	FICA - TID 6	63.98	55.81	60.36	60.36	30.74	30.53
434-53-53000-132	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
434-53-53000-133	HRA REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
434-53-53000-134	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
434-53-53000-135	HEALTH INS VOUCHER TID 6	52.50	44.00	49.93	49.93	24.72	24.46
434-53-53000-136	LIFE/DISABILITY TID 6	1.73	1.38	1.42	1.42	.60	.70
434-53-53000-170	ADMINISTRATION RETIRE - TID 6	60.22	47.52	53.75	53.75	25.94	27.54
434-53-53510-201	TIF #6 - ENGINEERING	.00	41,442.11	39,690.53	.00	26,976.47	66,667.00
434-53-53510-202	TID 6 - Prof Services	200,000.00	.00	.00	.00	16,602.00	.00
434-53-53510-213	ACCOUNTING/AUDIT - AUDITOR	1,022.00	711.00	1,022.00	1,022.00	2,966.50	.00
434-53-53510-325	TIF #6 - LEGALS, PUBLICATIONS	.00	.00	.00	.00	.00	.00
434-53-53510-390	TIF #6 - OTHER	150.00	150.00	150.00	150.00	150.00	.00
434-53-53510-400	TIF #6 - MATERIALS	.00	.00	.00	.00	.00	.00
434-56-56705-202	ECON DEV - PROF SERVICES	.00	.00	.00	.00	.00	.00
434-57-57710-000	LAND PURCHASE	.00	104,447.00	104,087.00	100,000.00	.00	.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
434-58-58290-390	OTHER FISCAL CHARGE	.00	.00	.00	.00	.00	.00
434-59-59100-999	TRANSFER TO GENERAL FUND	.00	.00	16,000.00	.00	.00	.00
434-59-59330-999	TRANSFER TO DEBT SERVICE	.00	.00	41,364.44	49,800.28	4,200.00	3,334.00
434-59-59331-999	TRANSFER TO W/S UTILITY	.00	.00	.00	.00	.00	.00
434-59-59700-999	TRANSFER TO CAPITAL PROJECTS	61,526.49	.00	.00	.00	.00	.00
		-263,735.03	**-147,578.31**	**-203,276.38**	**-151,932.28**	**-51,340.85**	**-70,458.85**
Total:		**-29,144.36**	**71,752.69**	**52,857.23**	**-15,129.67**	**-35,206.85**	**-54,325.11**

Proposed 2026 HHH Summary Page

- **HHH:**
  - No significant changes in 20262626

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
445 -							
445-42-42000-000	HHH-DONATIONS RIDESHARE	.00	1,005.00	600.00	.00	1,175.65	.00
445-47-47339-000	Other Loc Govt Trans Service	13,864.00	11,368.49	10,518.75	13,864.00	10,137.46	13,684.00
445-49-49900-000	HHH-MISC INCOME	.00	.00	.00	.00	.00	.00
		13,864.00	**12,373.49**	**11,118.75**	**13,864.00**	**11,313.11**	**13,684.00**
445-51-51000-204	HHH-VEHICLE INSURANCE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
445-51-51000-213	HHH-AUDIT FEE	120.00	180.00	180.00	120.00	188.90	120.00
445-51-51000-311	HHH-CELL PHONES	600.00	445.67	500.00	600.00	485.73	600.00
445-51-51000-320	HHH-VOLUNTEER PAY	1,000.00	.00	1,100.00	1,000.00	1,067.35	1,000.00
445-51-51000-325	HHH-MARKETING & PROMOTION	500.00	.00	.00	500.00	.00	500.00
445-51-51000-350	HHH-STORAGE FACILITY	300.00	-300.00	300.00	300.00	-300.00	300.00
445-51-51000-362	HHH-VEHICLE MAINTENANCE	1,000.00	263.95	.00	1,000.00	.00	1,000.00
445-51-51000-363	HHH-FUEL	2,000.00	427.03	250.00	2,000.00	381.68	2,000.00
445-51-51000-364	HHH-SUPPLIES	500.00	9.49	100.00	500.00	14.72	500.00
445-52-52000-110	HHH-PAYROLL	4,680.00	4,630.90	4,680.00	4,680.00	4,903.60	4,500.00
445-52-52000-111	HHH-LONGEVITY	107.00	78.75	78.75	.00	49.59	.00
445-52-52000-120	HHH-FICA	384.00	406.25	384.00	384.00	437.74	384.00
445-52-52000-131	HHH-PREPAID INSURANCE	.00	.00	.00	.00	.00	.00
445-52-52000-132	HHH-HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
445-52-52000-133	HHH-HRA REIMBURSEMENTS	.00	.00	.00	.00	.00	.00
445-52-52000-134	HHH-DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
445-52-52000-135	HHH-HEALTH CARE VOUCHER	434.00	550.00	600.00	434.00	600.00	434.00
445-52-52000-136	HHH-LIFE/DISABILITY	14.00	14.04	14.00	14.00	11.28	14.00

Acct#	Title	Proposed Budget	Current Actual	Projected Year End	Current Budget	PY Actual	PY Budget
445-52-52000-170	HHH-ADMINISTRATION RETIREMENT	332.00	330.21	332.00	332.00	353.82	332.00
445-59-59100-999	HHH-TRANS TO VILLAGE FUND BAL	.00	.00	.00	.00	.00	.00
		-13,971.00	**-9,036.29**	**-10,518.75**	**-13,864.00**	**-10,194.41**	**-13,684.00**
Total:		**-107.00**	**3,337.20**	**600.00**	**.00**	**1,118.70**	**.00**