



2017 Annual Budget



*Approved by the Village Board
November 22, 2016*

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On the Cover

Top Row (L-R): Center Street, Blanchard Park

Bottom Row (L-R): 13th Street Path, Fire Dept. Unit-1, Grand Avenue

BOARD OF TRUSTEES

Cheryl Sherman, Village President
Raymond Bolton, Trustee
Eldor Fruehling, Trustee
Nick Lester, Trustee
Lauri Meixelsperger, Trustee
Craig Bender, Trustee
Andrew Strathman, Trustee

ADMINISTRATIVE COMMITTEE

Eldor Fruehling, Chair
Nick Lester
Cheryl Sherman

VILLAGE OFFICIALS

Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Troy Murphy, Director of Public Works/Utilities
Jennifer Endres Way, Library Director
James Hambrecht, Fire Chief
Timothy Fenner, Village Attorney
Kent Straus, Village Engineer
Mark Roffers, Village Planner
Pete Giese, Building Inspector
Dr. Tom Varley, Health Officer
Joyce Sinkule, Emergency Government Director
Accurate Appraisal, LLC, Assessor

JOINT OFFICIALS

Jerry Strunz, Sauk Prairie Police Chief
Kevin Weber, Sauk Prairie Ambulance Director
John Lehan, Sauk Prairie Recreation Director
Jerry Endres, Sauk Prairie Sewer Plant
Dwight Pulsfus, Sauk Prairie Municipal Court Judge

2017 BUDGET SCHEDULE

Tuesday, August 23, 2016	Committee of the Whole - 2015 Audit Presented, Financial Management Plan Discussed, 2017 Budget Kickoff
Tuesday, September 13, 2016	Village Board Considers Financial Management Plan
Monday, September 19, 2016	Budget Requests Due to Village Administrator
Tuesday, September 27, 2016	Budget Presentations to Village Board – Part I Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (SCDC, Plan Commission) Contingency
Tuesday, October 4, 2016	Administrative Committee Work Session on Budget
Tuesday, October 11, 2016	Budget Presentations to Village Board – Part II General Government (Village Hall, Elections, Legal, Consultants) Public Works (Streets, Machinery, Snow & Ice, Trees, Refuse) Utility Funds (Sewer, Storm, Water, Electric) Capital Projects Fund
Tuesday, October 18, 2016	Administrative Committee Work Session on Budget
Tuesday, October 25, 2016	Budget Presentations to Village Board – Part III General Revenue Debt Service Fund Tax Increment District Funds Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Wednesday, October 26, 2016	Administrative Committee Work Session and Consideration of Budget
Wednesday, October 26, 2016	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 3, 2016	Publication of Budget Summary & Hearing Notice in Newspaper (15 days before the date of the public hearing on budget)
Tuesday, November 22, 2016	Public Hearing and Village Board Consideration of Budget & Levy

2017 BUDGET PUBLIC NOTICE

VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2017 BUDGET

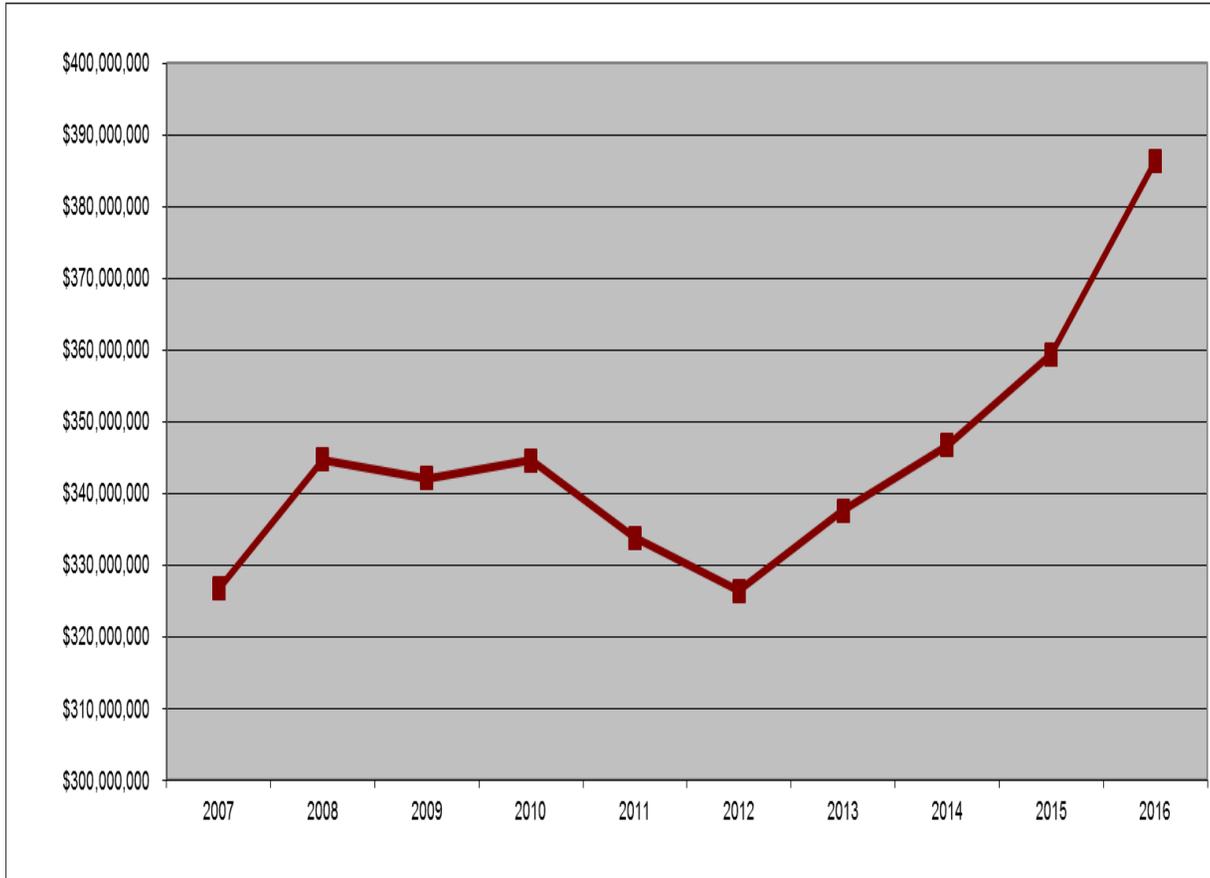
Public notice is hereby given that on November 22, 2016, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2017. A summary of the Proposed Budget is published herewith, and a copy of the complete Proposed Budget is available for public inspection at the Village Hall.

	2016 Budget	2017 Proposed	% CHANGE
GENERAL FUND			
REVENUES			
Taxes	1,585,237	1,733,716	
Intergovernmental Revenue	556,541	555,779	
Licenses, Permits, Fines & Forfeitures	151,420	146,387	
Public Charges for Services	348,995	426,923	
Miscellaneous Revenues	77,457	79,365	
Undesignated Reserves Applied	-	-	
Total General Fund Revenues	2,719,650	2,942,170	8.18%
EXPENDITURES			
General Government	297,900	323,076	
Public Safety	942,269	963,164	
Public Works	897,046	977,794	
Culture & Recreation	551,049	582,854	
Conservation & Development	7,240	13,940	
Contingency	5,419	8,000	
Total General Fund Expenditures	2,700,923	2,868,828	6.22%
GENERAL FUND BALANCE 12/31	1,854,682	1,928,024	
DEBT SERVICE FUND			
REVENUES			
Debt Service Property Tax Levy	1,007,947	1,038,745	
Utility Allocation	130,214	170,709	
TIF Allocation	15,977	25,174	
Other Revenue	-	-	
Total Debt Service Revenues	1,154,137	1,234,628	6.97%
EXPENDITURES			
Total Debt Service Expenditures	1,154,137	1,246,075	7.97%
GENERAL OBLIGATION DEBT BALANCE 12/31	9,333,435	9,243,468	
CAPITAL PROJECTS FUND			
REVENUES			
Capital Projects Property Tax Levy	-	-	
Funds from Borrowing	1,563,295	1,422,352	
Contribution from Utilities/Other Sources	-	-	
Total Capital Project Fund Revenues	1,563,295	1,422,352	-9.02%
EXPENDITURES			
Total Capital Project Fund Expenditures	1,563,295	1,422,352	-9.02%
CAPITAL FUND BALANCE 12/31	251,485	11,481	
TAX INCREMENT DISTRICT (TID) FUND			
REVENUES			
Property Taxes	921,752	638,436	
Exempt Computer Aid	37,431	32,820	
Total TID Revenues	921,752	638,436	-30.74%
EXPENDITURES			
TID #2	896,804	-	
TID #3	199,142	185,511	
TID #4	388,416	436,579	
Repayment of Other Funds	14,465	15,208	
Total TID Expenditures	1,498,827	637,297	-57.48%
TID FUND BALANCE 12/31	236,236	237,375	
SAUK PRAIRIE TRANSIT FUND			
REVENUES			
	137,584	135,449	-1.55%
EXPENDITURES			
	137,584	135,449	-1.55%
TRANSIT FUND BALANCE 12/31	(20,959)	(20,959)	
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)			
Revenues	6,753,485	6,289,993	-6.86%
Expenditures	6,849,225	6,770,400	-1.15%
ENTERPRISE FUND BALANCE 12/31	3,591,969	3,111,562	
PROPERTY TAX LEVY			
General Fund Property Tax	1,369,067	1,448,716	5.82%
Debt Service Fund Property Tax	1,007,947	1,038,745	3.06%
Capital Projects Fund Property Tax	-	-	0.00%
Total Property Tax Levy	2,377,014	2,487,461	4.65%

Niki Conway, Clerk/Treasurer
Publish 11/03/2016

➤ Published November 3, 2016, in the *Sauk Prairie Star*.

TREND IN EQUALIZED VALUE OF PROPERTY

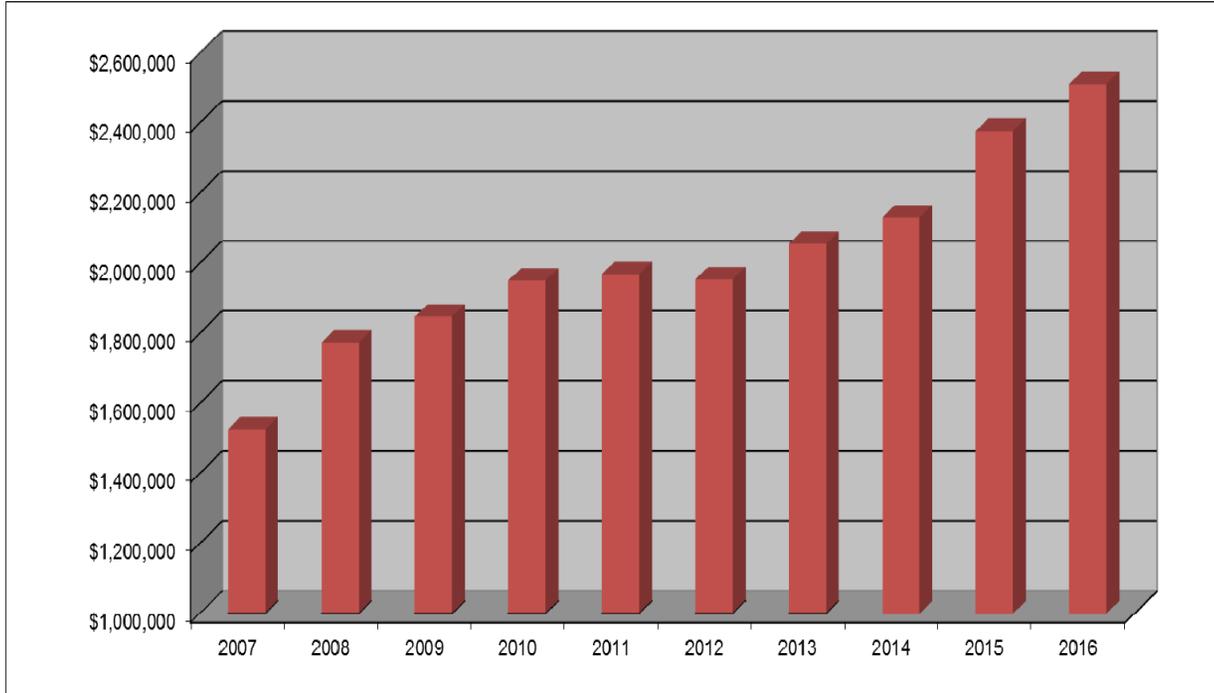


Total Equalized Value (Includes TIF Increment)

2007	\$326,741,500
2008	\$344,674,200
2009	\$342,070,800
2010	\$344,612,100
2011	\$333,774,800
2012	\$326,468,600
2013	\$337,577,200
2014	\$346,728,200
2015	\$359,383,000
2016	\$386,355,000

18.24% increase since 2007

TREND IN VILLAGE TAX LEVY

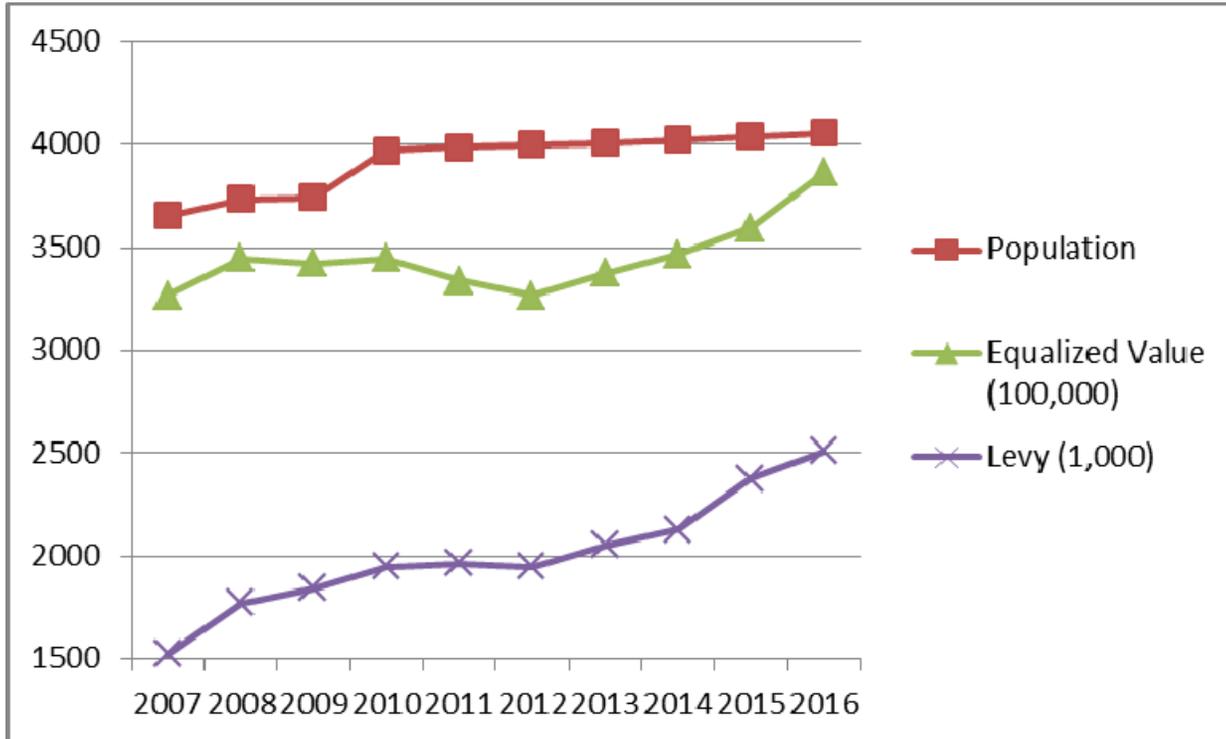


Village of Prairie du Sac Tax Levy

Year	Levy	Change
2007	\$ 1,522,525	
2008	\$ 1,771,584	16.36%
2009	\$ 1,844,888	4.14%
2010	\$ 1,947,777	5.58%
2011	\$ 1,966,466	0.96%
2012	\$ 1,950,697	-0.80%
2013	\$ 2,052,431	5.22%
2014	\$ 2,129,317	3.75%
2015	\$ 2,377,014	11.63%
2016	\$ 2,509,680	5.58%

- Levy shown is comprised of General Fund and Debt Service Fund levies.
- The Village is in compliance with State imposed tax levy limits.

TREND IN POPULATION, EQUALIZED VALUE AND TAX LEVY



The Village's population has grown:

11% since 2007

25% since the 2000 Census

2016 PAYABLE 2017 MILL RATE

VILLAGE OF PRAIRIE DU SAC
2016 Total Tax Levies Payable in 2017

Taxing Districts	2015 Levy	2015 Mill Rate	2016 Levy	2016 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,302,837.00	\$ 9.202	\$3,400,534.49	\$ 9.348	1.59%
Village of Prairie du Sac	\$ 2,377,013.76	\$ 6.623	\$2,509,680.00	\$ 6.899	4.18%
Sauk County	\$ 1,471,863.00	\$ 4.101	\$1,631,195.45	\$ 4.484	9.35%
Madison Area Tech School	\$ 296,573.03	\$ 0.826	\$ 345,052.59	\$ 0.949	14.80%
Tax Increment District (TID)	\$ 921,759.42	\$ 2.568	\$ 641,473.01	\$ 1.763	-31.33%
State of Wisconsin	\$ 60,989.45	\$ 0.170	\$ 65,566.76	\$ 0.180	6.08%
TOTAL	\$ 8,431,035.66	\$ 23.489	\$8,593,502.30	\$ 23.624	0.57%

	2015	2016	Change
Total Assessed Value	\$358,928,900	\$ 363,767,900	1.35%
Village Equalized Value	\$359,383,000	\$ 386,355,000	7.51%

Taxing Districts	2015 % of Total Levy	2015 Taxes for \$225,000	2016 % of Total Levy	2016 Taxes for \$225,000	Change From Prior Year
Sauk Prairie School District	39.2%	\$ 2,070.43	39.6%	\$ 2,103.32	\$ 32.89
Village of Prairie du Sac	28.2%	\$ 1,490.07	29.2%	\$ 1,552.30	\$ 62.24
Sauk County	17.5%	\$ 922.66	19.0%	\$ 1,008.94	\$ 86.28
Madison Area Tech School	3.5%	\$ 185.91	4.0%	\$ 213.42	\$ 27.51
Tax Increment District (TID)	10.9%	\$ 577.82	7.5%	\$ 396.77	\$ (181.05)
State of Wisconsin	0.7%	\$ 38.23	0.8%	\$ 40.55	\$ 2.32
TOTAL	100%	\$ 5,285.12	100%	\$ 5,315.31	\$ 30.18

Levies and Mill Rates do not include School Tax Credit, Lottery Credit or First Dollar Credit.

Your Tax Dollar -- How Is It Divided?



■ Sauk Prairie School District

■ Village of Prairie du Sac

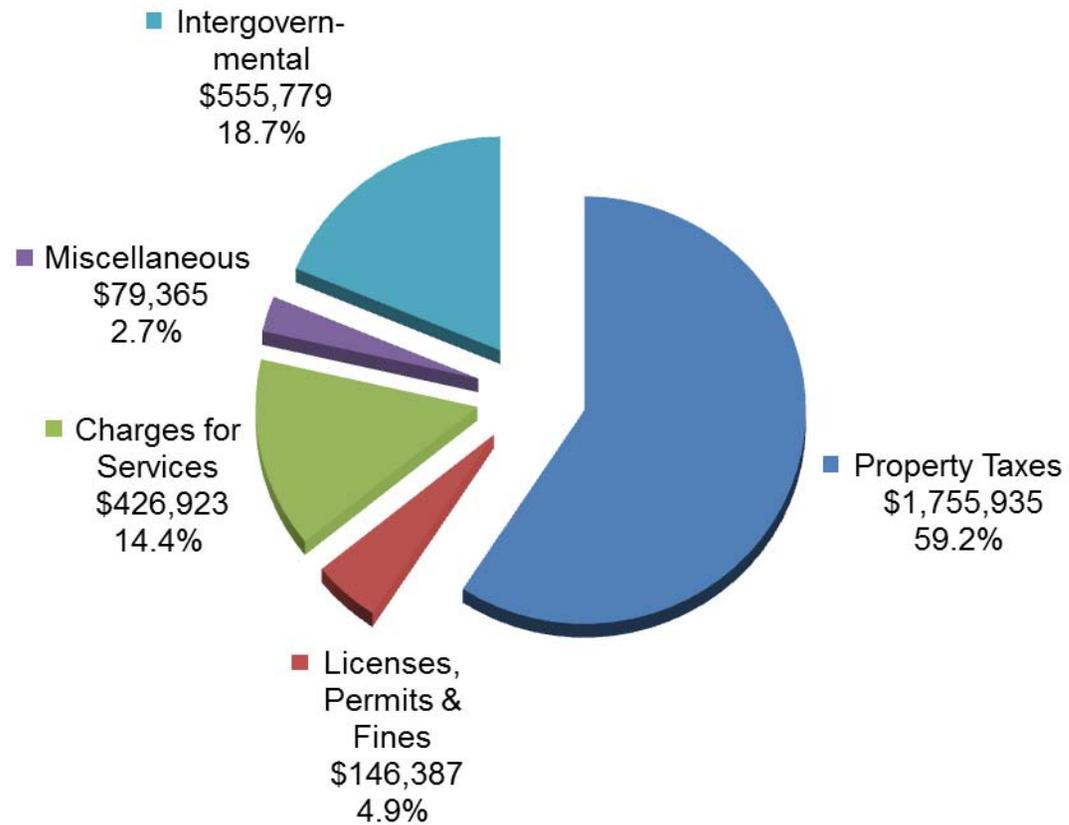
■ Sauk County

■ Madison Area Tech School

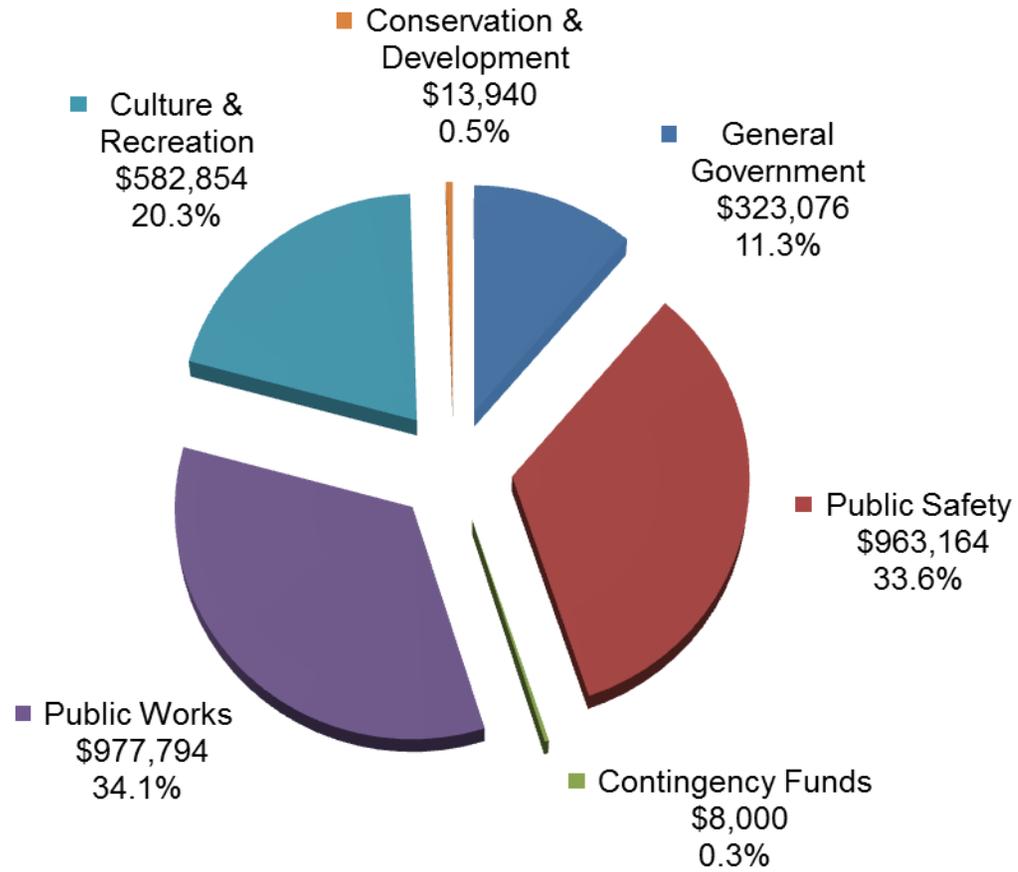
■ Tax Increment District (TID)

■ State of Wisconsin

GENERAL FUND – 2017 REVENUES



GENERAL FUND – 2017 EXPENDITURES



CAPITAL IMPROVEMENTS PLAN

Summary of Public Works Improvements - 2016												5/23/2016
Opinion of Probable Cost												
Village of Prairie Du Sac												
Street	PASER Rating (2013)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year
3rd Street Reconstruction	4	1,200	Broadway Street	CTH PF	\$276,635	\$44,500	\$7,500	\$157,000	\$486,000	\$122,000	\$608,000	2017
13th Street Reconstruction	5	650	CTH PF	North Street	\$145,000	\$26,500	--	--	\$172,000	\$60,000	\$232,000	2017
8th Street Reconstruction	2	875	Washington Street	CTH PF	\$250,295	\$100,900	\$12,500	\$178,375	\$542,000	\$136,000	\$678,000	2018
7th Street Reconstruction	4	525	Oak Street	Lincoln Avenue	\$144,485	\$40,750	\$7,500	\$129,030	\$322,000	\$81,000	\$403,000	2018
6th Street Reconstruction	2	2,700	Grand Avenue	CTH PF	\$722,835	\$212,875	\$17,500	\$431,500	\$1,385,000	\$346,000	\$1,731,000	2019-2020
Grand Avenue Reconstruction	4	600	15th Street	13th Street	\$185,719	\$51,625	\$5,000	\$9,000	\$251,000	\$63,000	\$314,000	Future-Priority Street
Lueders Road Sidewalk	--	2,600	Oak Street	Broadway Street	\$110,700	--	--	--	\$111,000	\$28,000	\$139,000	Future
Water Street Parking Lot Resurfacing	--	--	--	--	\$96,000	--	--	--	\$96,000	\$24,000	\$120,000	Future
8th Street Reconstruction	3	1,300	Grand Avenue	Broadway Street	\$340,080	\$122,150	\$10,000	\$209,000	\$681,000	\$170,000	\$851,000	Future
Winnie Avenue Reconstruction	3	1,000	Park Avenue	Water Street	\$242,733	\$81,000	\$10,000	\$145,800	\$480,000	\$120,000	\$600,000	Future
Holley Court Reconstruction	6	1,400	Grand Avenue	Broadway Street	\$354,937	\$49,500	\$7,500	\$214,350	\$626,000	\$157,000	\$783,000	Future
Industrial Park Resurfacing	4,5,6	5,300	--	--	\$332,000	--	--	--	\$332,000	\$83,000	\$415,000	Future

Overview

3rd Street Reconstruction - Full reconstruction of street from Broadway to PF. Sidewalk spot replacement on both sides of street. Minor sanitary sewer repairs. Water main and service replacement from Galena to Broadway. Minor storm sewer improvements.

13th Street Reconstruction - Full reconstruction of street from PF to North Street with new curb and gutter. Leave curb along Cenex property. New storm sewer from PF to North. Sidewalk on one side of street.

8th Street Reconstruction - Full reconstruction of street from Washington to PF. Sidewalk spot replacement Galena to PF (20% assumed). New sidewalk Washington to Galena both sides. New water main and services Washington to PF. Minor sanitary repairs. New storm sewer Washington to PF.

7th Street Reconstruction - Full reconstruction of street from Oak to Lincoln. New sidewalk on both sides. Minor sanitary sewer repairs. Water main and service replacement from Oak to Lincoln and main between 6th and 7th. New storm sewer from Oak to Lincoln.

6th Street Reconstruction - Full reconstruction of street from Grand to PF. Sidewalk spot replacement on west side. New sidewalk on east side from Grand to Galena. Minor sanitary repairs. Water main and service replacement from Grand to PF. New storm sewer from Grand to PF.

Grand Avenue Reconstruction - Full reconstruction of street from 15th to 13th. New sidewalk on both sides. Minor sanitary sewer repairs. Water service replacement from 15th to 13th. New storm sewer from 15th to 14th.

Lueders Road Sidewalk - New sidewalk along the east side of Lueders Road from Oak Street to Broadway Street.

Water Street Parking Lot Resurfacing - Pavement and base replacement in existing parking lot. New curb at southwest corner of parking lot in front of parking stalls. Remove grass area where information sign is located, replace with pavement and new sign.

8th Street Reconstruction - Full reconstruction of Street from Grand Avenue to Broadway Street. New sidewalk on both sides of street. Water main and service replacement from Grand to Broadway. New storm sewer from Grand to Broadway. Minor sanitary repairs.

Winnie Avenue Reconstruction - Full reconstruction of street from Park Avenue to Water Street. Sidewalk replacement on north side. New sidewalk on south side. Water main and service replacement from Park to Water. Storm sewer replacement from Park to Water. Minor sanitary sewer repairs.

Holley Court Reconstruction - Full reconstruction of street from Grand Avenue to Broadway Street. Sidewalk replacement on west side of street. New sidewalk on east side of street. Water main and service replacement from Grand to Broadway. New Storm sewer from Grand to Broadway. Minor sanitary sewer repairs.

Industrial Park Resurfacing - Pulverize mill and overlay 15th Street, 17th Street, and North Street.

**Village of Prairie du Sac
GENERAL FUND REVENUES**

PRELIMINARY*

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	2,133,134.65	1,369,067.12	1,369,067.12	1,369,067.12	1,470,935.12	7.44%
41310-00-000-000	UTILITY TAX EQUIVALENT	255,000.00	200,000.00	0.00	255,000.00	262,000.00	31.00%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	16,604.47	16,000.00	28,102.97	33,102.97	23,000.00	43.75%
41800-00-000-000	TAX RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00%
42500-00-000-000	SPEC. ASSESSMENTS	9,844.71	170.00	170.00	170.00	0.00	(100.00%)
	TAXES SUBTOTAL	2,414,583.83	1,585,237.12	1,397,340.09	1,657,340.09	1,755,935.12	10.77%
	INTERGOVERNMENTAL REVENUES						
43410-00-000-000	STATE SHARED REVENUE	161,223.31	162,300.00	60,609.00	162,298.00	119,596.00	(26.31%)
43510-00-000-000	EXEMPT COMPUTER AID	8,247.00	10,842.00	10,842.00	10,842.00	9,443.00	(12.90%)
43520-00-000-000	FIRE INSURANCE TAX	14,075.84	14,000.00	14,168.40	14,168.40	14,000.00	0.00%
43537-00-000-000	STATE HIGHWAY AID	224,014.22	228,373.00	114,130.50	228,261.00	258,925.48	13.38%
43540-00-000-000	DNR RECYCLING GRANT	16,836.45	13,400.00	15,930.57	15,930.57	15,930.57	18.88%
43720-25-000-862	COUNTY AID - LIBRARY	122,464.42	127,226.00	127,449.00	127,449.00	137,484.00	8.06%
43720-25-000-861	STATE AID - LIBRARY	400.00	400.00	400.00	400.00	400.00	0.00%
43210-00-000-000	FEMA FIRE DEPT GRANT	14,243.54	0.00	0.00	0.00	0.00	0.00%
	INTERGOVERNMENT SUBTOTAL	561,504.78	556,541.00	343,529.47	559,348.97	555,779.05	(0.14%)
	LICENSES, PERMITS AND FEES						
44110-00-000-000	LIQUOR & MALT LICENSES	3,805.00	3,800.00	4,360.00	4,360.00	3,800.00	0.00%
44120-00-000-000	OPERATOR LICENSES	3,805.00	1,000.00	1,100.00	1,100.00	3,000.00	200.00%
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	300.00	300.00	300.00	0.00%
44122-00-000-000	SODA LICENSES	80.00	20.00	90.00	90.00	20.00	0.00%
44200-00-000-000	DOG LICENSES	3,110.00	2,500.00	2,390.00	2,450.00	2,500.00	0.00%
44201-00-000-000	CAT LICENSES	425.00	400.00	340.00	370.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	600.00	500.00	440.00	440.00	500.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	500.00	500.00	500.00	500.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	53,317.87	50,000.00	39,872.96	59,809.44	52,000.00	4.00%
44300-00-000-000	BUILDING PERMITS	71,323.00	28,000.00	52,407.00	78,610.50	32,967.00	17.74%
44400-00-000-000	ZONING PERMITS	1,389.83	400.00	245.00	245.00	400.00	0.00%
	VEHICLE REGISTRATION FEE	0.00	64,000.00	34,128.00	51,192.00	50,000.00	(21.88%)
	FEES SUBTOTAL	138,655.70	151,420.00	136,172.96	199,466.94	146,387.00	(3.32%)

FEEES FOR PUBLIC SERVICE

46902-00-000-000	PUBLICATION FEES	120.00	100.00	135.00	135.00	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	2,729.50	4,000.00	2,409.00	3,613.50	3,500.00	(12.50%)
46420-00-000-000	REFUSE COLLECTION FEES	323,676.20	319,430.00	227,079.94	340,619.91	327,114.61	2.41%
46710-00-000-000	LIBRARY FINES/FEES	9,291.71	9,000.00	6,272.50	9,408.75	9,000.00	0.00%
46740-00-000-000	SHELTER RENTAL	1,850.00	2,000.00	1,790.00	2,685.00	2,000.00	0.00%
46720-00-000-001	TIF ADMINISTRATIVE FEES	14,350.26	14,464.72	0.00	14,771.70	15,207.96	5.14%
NEW	STREET LIGHT FEES	0.00	0.00	0.00	0.00	70,000.00	
	PUBLIC FEES SUBTOTAL	352,017.67	348,994.72	237,686.44	371,233.86	426,922.57	22.33%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	12,258.89	5,000.00	6,020.36	9,030.54	5,000.00	0.00%
47400-00-000-000	COMMISSION SERVICE FEES	9,548.60	11,240.00	0.00	11,240.00	12,320.00	9.61%
48100-00-000-000	INTEREST ON RESERVES	7,422.61	3,000.00	0.00	3,000.00	3,000.00	0.00%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	15,625.00	16,800.00	11,812.50	16,800.00	16,800.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	42,403.92	41,417.00	0.00	41,417.00	42,245.00	2.00%
	TOTAL MISCELLANEOUS	87,259.02	77,457.00	17,832.86	81,487.54	79,365.00	2.46%
	Transfer from Undesig. Reserves						
	TOTAL REVENUES	3,554,021.00	2,719,649.84	2,132,561.82	2,868,877.40	2,942,169.74	8.18%

Village of Prairie du Sac

**GENERAL FUND REVENUES
NOTES**

TAXES

<u>Account Description</u>	<u>Notes</u>
General Property Taxes	Portion of Property Tax Levy which funds General Fund expenses. Increase made up of \$12,371 in levy capacity carried over from 2015; \$30,720 allowable increase due to closure of TID#2; and \$36,558 allowable increase due to 2.123% Net New Construction. Includes a one-time amount of \$22,219 for Personal Property Taxes refunded in 2016.
Utility Tax Equivalent	Taxes the municipal owned utilities pay to the General Fund.
Tax Exempt Payments	Payments received from Sauk County Housing in lieu of taxes. Kolan and Tower is calculated by applying the Village portion of the mill rate to the value of the property as determined by the Village's assessor. Washington Square is the lesser of either the Village mill rate applied to the property value, as used for Kolan and Tower or calculated as a payment equal to ten percent of the rents, less utilities paid.
Special Assessments	Charges and Assessments against properties for lawn mowing and clearing sidewalks.

INTERGOVERNMENTAL REVENUE

<u>Account Description</u>	<u>Notes</u>
State Shared Revenue	State funds meant to offset the burden on local property tax payers. The amount includes utility payments and Expenditure Restraint Funds (ERF) awarded to the Village by the State for keeping its operating expenses down. No ERF awarded for 2017.
Exempt Computer Aid	The State subsidizes the exemption of computers from personal property taxes.
Fire Insurance Tax	Funds collected by the State that are to be used for fire prevention activities.

State Highway Aid	State funds that are based on the mileage and amount of funds spent on local roads.
DNR Recycling Grant	State funds used to support the Villages recycling efforts based on expenses and achievement.
County Aid – Library	Aid received from Sauk, Columbia and Dane Counties for providing service to residents of municipalities without libraries.
State Aid – Library	Aid received from State for providing library services.

PUBLIC CHARGES FOR SERVICES

<u>Account Description</u>	<u>Notes</u>
Liquor & Malt Licenses	License fees collected annually from establishments and organizations that sell and serve alcohol.
Operator Licenses	License fees collected for individuals to serve alcohol at licenses establishments or events. These licenses expire on odd numbered years.
Cigarette Licenses	License fees collected from establishments that wish to sell tobacco products.
Soda Licenses	License fees collected from establishments that wish to sell non-alcohol beverages.
Dog Licenses	License fees collected under state law to licenses dogs. A portion of fees collected are provided to Sauk County.
Cat Licenses	License fees collected to license cats. Amounts collected remain with the Village.
Other Permits	Street opening, street encumbering, etc.
Special Event Permits	Fees collected from organizations that use Village property for special events, i.e. Cow Chip.
Cable TV Franchise Fee	Revenue from Charter Communications and Merr Comm to operate within the Village.
Building Permits	Revenue received for all building permits issued, fully funds cost of Building Inspector.

Zoning Permits	Various incidental zoning related permits.
Vehicle Registration Fee	\$20.00 fee assessed on eligible cars registered within the Village to be used for transportation purposes. New in 2016.
Publication Fees	Fees charged when the licensing requires publication.
Real Estate Inquiry Fees	Fees charged for staff time to research delinquent utilities, special charges and assessments when properties are sold.
Refuse Collection Fees	Fee collected via utility bills fully fund the refuse and recycling collection program for all residential, commercial, industrial and publicly owned properties in the Village.
Library Fines/Fees	Fees collected for overdue library materials.
Shelter Rental	Rental fees charged for exclusive use of park shelters (Marion, Westwynde and Florence). Fees are charged based on resident or non-resident.
TIF Administrative Fees	Fees charged to each Tax Increment Financing District for staff time related to each district.
Street Light Fees	NEW – Fees to be charged to properties to cover the cost of street lights charged to the General Fund by the Electric Utility.

MISCELLANEOUS REVENUES

<u>Account Description</u>	<u>Notes</u>
Misc. Revenues	Revenue not planned or budget for, i.e. insurance settlements, land sales, etc.
Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$11,520) and Sauk Prairie Court Commission (\$800) to provide payroll, bookkeeping services, computer equipment and office space.
Interest on Reserve Fund	Interest income received from investment of reserve funds, primarily in State Investment Pool.
Rental of Village Bldgs	Reflects \$1,800 annual rent from Sauk Prairie Police Department for use of the former Public Works Garage. \$15,000 annual rent from Charter Communications.
Utility Facility Rents	Rent paid by utilities for use of Village Hall and Public Works Bldg. The rent covers insurance, utilities, maintenance. Village Hall: Electric \$6,202; Water \$2,976; Sewer \$2,976; Storm \$248. PW Building: Electric \$14,922; Water \$7,162; Sewer \$7,162; Storm \$597.
Undesignated Reserves	Application of reserve funds for specific uses. The amount budgeted is meant to cover short-term loans to the Sauk Prairie Court Commission, the Village's share of funding for the Sauk Prairie Transit, and Contingency Funds.

**Village of Prairie du Sac
GENERAL FUND EXPENDITURES**

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of Aug 31	2016 Projected	2017 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	12,235.92	12,480.00	6,000.00	12,480.00	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	3,777.33	3,700.00	3,675.44	3,675.44	4,000.00	8.11%
51510-10-110-000	ADMINISTRATOR SALARY	30,319.62	31,210.78	20,886.22	31,329.33	36,015.00	15.39%
51510-10-111-000	ADMINISTRATOR - OTHER	951.35	1,200.00	475.75	713.63	1,200.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	61,959.16	67,029.77	39,759.09	59,638.64	74,429.25	11.04%
51400-10-155-000	VILLAGE HALL STAFF FICA	7,142.31	8,470.12	4,639.34	6,959.01	8,724.50	3.00%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	8,452.87	6,483.88	3,878.49	5,817.74	7,755.11	19.61%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	24,675.84	28,445.19	17,553.63	26,330.45	27,457.11	(3.47%)
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	285.55	1,500.00	851.18	1,276.77	1,500.00	0.00%
	TOTAL VILLAGE HALL STAFF	149,799.95	160,519.74	97,719.14	148,221.00	173,560.97	8.12%
51200-10-110-000	ELECTIONS STAFF SALARIES	585.50	4,230.00	1,943.25	3,163.25	4,230.00	0.00%
51200-10-100-000	ELECTION OTHER	908.62	2,200.00	2,243.56	3,365.34	3,000.00	36.36%
51400-10-211-000	LEGAL FEES	7,559.57	8,000.00	4,028.89	6,043.34	8,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	18,091.54	21,000.00	13,658.77	20,488.16	21,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	1,823.39	2,000.00	812.46	1,218.69	2,000.00	0.00%
51500-10-213-000	AUDIT SERVICES	10,039.20	10,500.00	11,916.49	11,916.49	12,500.00	19.05%
51530-10-000-052	ASSESSOR	6,380.00	10,000.00	2,375.00	9,500.00	10,000.00	0.00%
51530-10-000-053	BOARD OF REVIEW	-	250.00	32.00	48.00	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	5,918.02	10,000.00	1,273.92	1,910.88	6,000.00	(40.00%)
51550-10-000-000	MISCELLANEOUS EXPEND.	11,235.21	3,200.00	2,276.09	3,414.14	3,500.00	9.38%
51500-10-100-000	VILL HALL EQUIPMENT	1,223.65	2,000.00	1,420.98	1,856.00	2,000.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	17,243.89	20,000.00	11,075.21	16,612.82	19,000.00	(5.00%)
51600-10-350-049	COMPUTER SYSTEM MAINT.	600.00	2,000.00	600.00	900.00	2,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	5,187.00	8,000.00	6,390.00	9,585.00	10,000.00	25.00%
51930-10-514-000	LIABILITY/AUTO INSURANCES	15,124.65	18,000.00	8,315.35	12,473.03	17,000.00	(5.56%)
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	22,473.19	16,000.00	9,292.96	13,939.44	18,000.00	12.50%
NEW	WELLNESS PROGRAM	-	-	-	-	10,785.00	
	TOTAL GENERAL VILLAGE	124,393.43	137,380.00	77,654.93	116,434.56	149,265.00	8.65%
	TOTAL GENERAL ADMINISTRATION	274,193.38	297,899.74	175,374.07	264,655.55	322,825.97	8.37%
52100-10-110-000	SAUK PRAIRIE POLICE	716,872.00	736,365.10	368,769.00	736,365.10	742,093.00	0.78%
52100-10-160-000	MUNICIPAL COURT	5,000.00	4,120.00	-	-	5,500.00	33.50%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	3,908.66	6,000.00	1,630.25	2,445.38	5,500.00	(8.33%)
52200-20-110-000	FIRE DEPARTMENT SALARIES	54,082.60	63,500.00	51,101.65	76,652.48	63,600.00	0.16%
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	6,375.65	5,630.00	1,603.26	2,404.89	5,630.00	0.00%
52200-20-155-000	FIRE FICA	3,735.21	4,619.00	1,310.83	1,966.25	4,619.00	0.00%
52200-20-000-800	FIRE - COMMUNITY EDUC	2,239.95	2,575.00	-	-	2,575.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	39,509.38	45,042.00	30,350.14	45,525.21	41,342.00	(8.21%)

52200-20-810-000	FIRE - EQUIPMENT	16,562.72	19,792.00	19,061.92	28,592.88	24,030.00	21.41%
52300-20-000-000	AMBULANCE FEES	24,138.00	24,625.70	24,625.70	24,625.70	33,275.13	35.12%
52400-10-000-000	BUILDING INSPECTION	65,099.00	25,000.00	35,698.86	53,548.29	30,000.00	20.00%
52500-10-000-000	EMERGENCY GOVERNMENT	38.97	5,000.00	-	-	5,000.00	0.00%
TOTAL PUBLIC SAFETY		937,562.14	942,268.80	534,151.61	972,126.17	963,164.13	2.22%
53100-15-111-000	DPW TRAINING	4,702.00	6,800.00	2,436.00	3,654.00	5,000.00	(26.47%)
53100-15-155-000	DPW FICA	16,032.55	18,860.00	13,269.97	19,904.96	20,500.00	8.70%
53100-15-154-000	DPW RETIREMENT	5,310.58	16,270.00	4,990.52	7,485.78	16,270.00	0.00%
53100-15-149-000	DPW EMPLOYEE INSURANCES	70,784.23	76,000.00	48,212.64	72,318.96	74,024.00	(2.60%)
53100-15-193-000	DPW UNIFORM EXPENSES	1,177.97	2,000.00	1,018.28	1,527.42	2,000.00	0.00%
SUBTOTAL DPW BENEFITS		98,007.33	119,930.00	69,927.41	104,891.12	117,794.00	(1.78%)
53300-15-110-000	STREETS SALARIES	46,544.86	55,528.00	37,297.51	55,946.27	57,500.00	3.55%
53300-15-000-810	STREETS: SIDEWALK REPAIR	20,306.46	24,000.00	23,535.11	23,535.11	25,000.00	4.17%
53300-15-000-811	STREETS: CRACK FILLING	15,000.00	19,172.90	-	19,000.00	25,000.00	30.39%
53300-15-340-000	STREETS SUPPLIES & MAINT	15,107.23	18,000.00	14,049.18	17,639.00	24,000.00	33.33%
53300-15-000-812	STREETS LIGHTING	59,662.72	45,280.00	45,615.50	68,423.25	70,000.00	54.59%
SUBTOTAL STREETS		156,621.27	161,980.90	120,497.30	184,543.63	201,500.00	24.40%
53230-15-110-000	SHOP SALARIES	5,571.09	8,670.00	11,561.46	17,342.19	16,000.00	84.54%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	15,843.29	20,000.00	10,227.99	15,341.99	18,000.00	(10.00%)
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	2,611.54	5,000.00	4,834.27	4,960.00	5,000.00	0.00%
53230-15-340-000	SHOP SUPPLIES	13,691.13	14,200.00	8,217.10	12,325.65	15,000.00	5.63%
SUBTOTAL SHOP		37,717.05	47,870.00	34,840.82	49,969.83	54,000.00	12.81%
53240-15-110-000	MACHINERY SALARIES	10,112.71	17,510.00	3,866.79	5,800.19	14,000.00	(20.05%)
53240-15-450-000	GAS & OIL	17,484.08	28,000.00	8,171.04	12,256.56	20,000.00	(28.57%)
53240-15-350-000	MACHINERY SUPPLY & MNTC	11,154.48	14,000.00	11,267.89	11,267.89	25,000.00	78.57%
SUBTOTAL MACHINERY		38,751.27	59,510.00	23,305.72	29,324.64	59,000.00	(0.86%)
53300-15-110-813	SNOW & ICE SALARIES	16,658.42	45,000.00	14,118.64	21,177.96	45,000.00	0.00%
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	51,188.02	52,000.00	26,640.40	39,960.60	52,000.00	0.00%
SUBTOTAL SNOW & ICE		67,846.44	97,000.00	40,759.04	61,138.56	97,000.00	0.00%
53450-15-110-814	TRAFFIC CONTROL SALARIES	5,150.80	4,250.00	3,336.58	5,004.87	8,000.00	88.24%
53450-15-100-814	TRAFFIC CONTROL - OTHER	4,231.06	4,500.00	1,372.47	2,058.71	6,500.00	44.44%
SUBTOTAL TRAFFIC CONTROL		9,381.86	8,750.00	4,709.05	7,063.58	14,500.00	65.71%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	1,404.53	3,425.00	1,157.88	1,736.82	7,000.00	104.38%
53640-15-110-816	TREES: CHIPPING SALARIES	4,548.75	15,950.00	4,279.75	6,419.63	15,000.00	(5.96%)
53640-15-100-815	TREES - OTHER	5,858.69	6,000.00	3,420.94	5,131.41	12,000.00	100.00%

	SUBTOTAL TREES & BRUSH	11,811.97	25,375.00	8,858.57	13,287.86	34,000.00	33.99%
53620-15-110-817	REFUSE: YARD WASTE	20,806.75	18,290.00	14,790.57	22,185.86	25,000.00	36.69%
53620-15-110-818	REFUSE: SOLID WASTE	38,023.71	29,840.00	23,518.08	35,277.12	40,000.00	34.05%
53620-15-100-000	REFUSE - OTHER	308.00	20,000.00	-	-	10,000.00	(50.00%)
53620-15-000-820	REFUSE COLLECT & RECYCLING	312,229.68	308,500.00	190,744.34	326,990.30	325,000.00	5.35%
	SUBTOTAL REFUSE	371,368.14	376,630.00	229,052.99	384,453.27	400,000.00	6.21%
	TOTAL PUBLIC WORKS	791,505.33	897,045.90	531,950.90	834,672.46	977,794.00	9.00%
55110-25-110-000	LIBRARY DIRECTOR	52,802.99	54,182.53	35,428.04	54,183.00	58,000.00	7.05%
55110-25-110-860	LIBRARY STAFF SALARIES	157,081.68	181,444.48	113,575.60	181,444.00	193,956.09	6.90%
55110-25-130-000	LIBRARY FRINGES	65,168.87	68,744.63	43,890.93	68,745.00	70,182.91	2.09%
55110-25-191-000	LIBRARY EDUC & MISC	4,061.50	4,071.00	2,980.00	4,071.00	4,195.00	3.05%
55110-25-215-000	LIBRARY ARCHITECT FEES	13,182.52	-	-	-	-	0.00%
55110-25-240-000	LIBRARY BUILDING MNTE	22,583.93	12,570.00	7,528.00	12,570.00	14,370.00	14.32%
55110-25-220-000	LIBRARY BLDG UTILITIES	26,047.12	23,800.00	14,900.00	23,800.00	23,800.00	0.00%
55110-25-000-850	LIBRARY BOOKS	4,636.13	26,000.00	17,955.00	26,000.00	26,500.00	1.92%
55110-25-000-851	LIBRARY PERIODICALS	13,033.66	4,600.00	3,738.00	4,600.00	4,600.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	6,925.68	13,042.00	10,480.00	13,042.00	13,541.00	3.83%
55110-25-000-853	LIBRARY TECHNOLOGY	1,072.28	7,100.00	7,115.00	7,115.00	7,500.00	5.63%
55110-25-340-000	LIBRARY SUPPLIES	7,206.78	7,400.00	4,384.00	7,400.00	7,400.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTE	4,019.13	4,910.00	4,818.00	5,008.00	5,550.00	13.03%
55110-25-000-049	COMPUTER REPLACEMENT FUND	4,253.98	4,500.00	873.00	4,500.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	2,853.44	2,924.44	2,924.44	2,924.00	3,003.44	2.70%
55110-25-000-854	LIBRARY PROGRAMMING	3,585.01	3,600.00	3,013.00	3,600.00	3,600.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	26,446.00	27,040.00	27,040.00	27,040.00	27,895.00	3.16%
	SUBTOTAL LIBRARY	414,960.70	445,929.08	300,643.01	446,042.00	468,593.44	5.08%
55200-15-110-000	PARKS SALARIES	28,939.85	40,000.00	19,219.22	28,828.83	32,000.00	(20.00%)
55200-15-200-000	PARKS MOWING CONTRACT	13,666.00	15,000.00	10,791.00	16,186.50	18,000.00	20.00%
55200-15-241-000	PARKS EQUIPMENT	5,807.66	7,000.00	1,887.50	6,852.00	15,000.00	114.29%
55200-15-350-000	PARKS SUPPL & MAINT	20,309.42	16,000.00	11,941.63	17,912.45	20,000.00	25.00%
	SUBTOTAL PARKS	68,722.93	78,000.00	43,839.35	69,779.78	85,000.00	8.97%
55300-15-110-040	DECORATIONS SALARIES	2,904.49	3,820.00	425.04	3,645.00	3,896.40	2.00%
55300-15-350-040	DECORATIONS SUPPL & MAINT	3,648.65	5,000.00	2,040.72	3,061.08	5,000.00	0.00%
55300-15-790-000	EVENTS CONTRIBUTIONS	(1,000.00)	-	-	-	-	0.00%
55300-15-000-712	AIRPORT	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	20.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	17,312.50	15,800.00	7,150.00	15,800.00	17,364.00	9.90%
	SUBTOTAL RECREATION	25,365.64	27,120.00	12,115.76	25,006.08	29,260.40	7.89%
	TOTAL RECREATION/CULTURE	509,049.27	551,049.08	356,598.12	540,827.86	582,853.84	5.77%

56000-10-110-000	PLAN COMMISSION SALARIES	500.00	1,440.00	220.00	1,320.00	1,440.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	8,901.15	4,000.00	2,148.83	3,223.25	2,000.00	(50.00%)
56000-10-000-706	SAUK COUNTY DEVEL. CORP	-	1,250.00	-	1,250.00	-	(100.00%)
56400-10-000-000	ZONING BOARD OF APPEALS	-	50.00	-	-	500.00	900.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	225.00	500.00	100.00	150.00	10,000.00	1,900.00%
	TOTAL CONSERV. & DEVELOPMENT	9,626.15	7,240.00	2,468.83	5,943.25	13,940.00	92.54%
57000-10-910-000	CONTINGENCY FUND	-	-	2,645.00	2,645.00	-	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	-	-	-	-	-	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	6,387.00	5,419.00	21,503.00	5,419.00	8,000.00	47.63%
	TOTAL CONTINGENCY FUNDS	6,387.00	5,419.00	24,148.00	8,064.00	8,000.00	47.63%
	TOTAL OPERATING EXPENDITURES	2,528,323.27	2,700,922.52	1,624,691.53	2,626,289.28	2,868,577.94	6.21%

**Village of Prairie du Sac
GENERAL FUND EXPENDITURES
NOTES**

GENERAL GOVERNMENT

<u>Account Description</u>	<u>Notes</u>
Village Board Salaries	Trustees are paid \$1,500 annually; the Village President receives \$2,000 annually. Includes stipend for Board members on Police Commission (\$400) & Plan Commission (\$30/meeting).
Village Board Other	Incidental expenses by the Village Board, including membership in League of Municipalities.
Administrator	Represents General Fund's share of Administrator Salary (35%).
Administrator Other	Includes mileage, membership dues, subscription fees for periodicals and reference materials and conference fees.
Village Hall Staff Salaries	Includes 35% of Clerk/Treasurer, 13% of Utility Clerk, 20% of Deputy Clerk/Administrative Assistant and 35% of Public Works/Utilities Director.
Village Hall Staff Benefits	Includes proportionate benefits and expense accounts for Administrator, Village Hall Staff and Public Works/Utilities Director. Insurance includes health, life, disability and dental coverage.
Village Staff Travel/Training	Training/travel includes mileage, lodging & related fees to conferences & seminars attended by Village Hall Staff.
Election Salaries	Covers wages of election works (\$10.00 per hour, \$10.50 per hour for chief inspector).
Election Other	Incidental expenses related to equipment, materials & training for elections.
Legal Fees	Cost associated with general contracted legal services provided to the Village.
Consultant Services	Village retains consultant services for general needs. Engineering & planning services associated with a specific capital project is charged to the Capital Project Account Fund or to the individual development project.

Publication Expenses	Includes publication of notices and minutes in the newspaper.
Cable TV	In 2012, the Village ceased in the sharing of the operation costs of the Cable Channel.
Audit Services	General Fund costs associated with the annual audit.
Assessor	Maintenance of property assessments via contracted assessor.
Board of Review	Costs associated with the annual Board of Review.
Village Hall Supplies	Includes office supplies, cleaning supplies, etc.
Village Hall Equipment	Includes costs associated with maintenance and replacement of copiers, computers, furniture, etc.
V. Hall Maint. & Utilities	Utilities, maintenance and other operational costs of Village Hall.
Computer System Maint.	Costs associated with maintenance and upgrade of Village/Utility Computer networks.
Property Insurances	Cost of building and equipment insurance. Insurance is provided by the Municipal Property Insurance Company. MPIC was formed by three municipal insurance companies — Wisconsin Municipal Mutual Insurance Company, Cities and Villages Mutual Insurance Company, and The League of Wisconsin Municipal Mutual Insurance
Liability/Auto Insurances	General Fund pays approximately 60% of general liability and umbrella, 80% of crime, 60% of auto, 67% of errors and omissions, 75% of Public Official Bonds, Police Professional and Boiler & Machinery. Insurance is provided by the League of Wisconsin Municipal Mutual Insurance.
Worker/UC Insurance	General Fund pays 46% of Worker Compensation premiums. Workers Compensation is provided via the League of Wisconsin Municipal Mutual Insurance. Per state law, the Village self-funds unemployment insurance.
Wellness Program	NEW - Wellness Program is an organized program that assists employees to voluntarily make choices that improve health and productivity. Workplace wellness programs focused on prevention and intervention benefit employees and

employers by reducing employees' health risk factors. These offerings will be provided to 18 full-time employees, 9 part-time employees and 40 firefighters.

PUBLIC SAFETY

<u>Account Description</u>	<u>Notes</u>
Sauk Prairie Police	Sauk Prairie Police allocation based on population. In 2017, the Village of Prairie du Sac is responsible for 54%. The law enforcement has been a joint venture with the Village of Sauk City since 1949.
Municipal Court	Funds allocated to operate the municipal court. The court also uses court fees for operational expenses. The Court operation is overseen by the elected judge and appointed commission.
Law Legal Fees	Costs associated with Village's prosecution (attorney's fees) of Village ordinance violations.
Fire Dept. Salaries	Annual salaries for all officers and wages for all Firefighters for all calls, meetings and training sessions.
Fire: Training	Allocation reflects cost to recruit and train new firefighters.
Fire: Community Ed.	Funding for materials & supplies used for fire prevention and public training.
Fire: Utilities/Maintenance	Funding for maintenance and operation of fire station, vehicles and equipment, including equipment replacement/acquisition.
Ambulance Fees	Village assessment by Sauk Prairie Ambulance Commission for EMS services based on population. 2017 rate is \$8.21 per person.
Building Inspection	The Village retained General Engineering for all residential & commercial building, electrical, plumbing, HVAC and zoning inspections. Inspections are fully funded through permit fees.
Emergency Govt.	Incidental training and materials for Village representative to Emergency Government. Funds for emergency operations if needed. Includes maintenance of emergency alert sirens.

PUBLIC WORKS

<u>Account Description</u>	<u>Notes</u>
DPW Training	Training and travel expenses associated with DPW employee training or certification requirements. Includes General Fund portion of MEUW Regional Safety Coordinator.
DPW Benefits	Represents General Fund's share of FICA, health, life, disability and retirement associated with Public Works employee salaries.
DPW Uniform Expenses	General Fund share of DPW employee clothing and uniform expenses. Includes costs to purchase/replace uniform shirts, which are then laundered by employee.
Streets Salaries	Labor costs associated with upkeep of Village streets.
Streets Sidewalk Repair	Costs to replace defective & deteriorating public sidewalks.
Streets Crack Filling	Annual maintenance to repair cracks in streets as preventive maintenance.
Streets Supplies & Maint.	Includes purchase of replacement tools, patching and other street related items, also includes CDL and drug testing fees.
Streets Lighting	Utility power costs for Village streetlight operation.
Shop Salaries	Labor costs associated with the upkeep of Village buildings.
Shop Utilities	Utilities for the Public Works/Utilities Building.
Shop Bldg. Repairs & Mntc	Funding for materials and other costs for the maintenance and repair of the Public Works/Utilities Building.
Shop Supplies	Supplies for the Public Works/Utilities Building. Such as tools, etc.
Machinery Salaries	Labor costs associated with the repair and maintenance of equipment and vehicles.

Gas & Oil	General Fund's portion of fueling and lubrication costs for Public Works vehicles.
Machinery Supply & Maint.	Costs of parts and supplies for Village vehicles.
Snow & Ice Salaries	Labor cost for snowplowing, salting and snow removal.
Snow & Ice Supply & Mntc	Cost of road salt and snow removal related expenses. Includes rent of tractors to plow and move snow. Snow hauling expense is also included in this item.
Traffic Control Salaries	Labor costs associated with painting curbs and crosswalks and maintaining street signs.
Traffic Control - Other	Material costs for replacement of traffic and street signage and painting supplies.
Trees: Plant/Trim Salaries	Labor costs for Village tree trimming/removal and planting.
Trees: Chipping Salaries	Labor costs associated with collection/chipping of residential tree trimmings.
Trees - Other	Includes replacement tree, weed spray, tools, and miscellaneous expenses related to trees and all tree planting. Includes costs of park tree additions and replacements.
Refuse: Yard Waste	Cost of weekly grass, garden and leaf collection. Items are composted at Village site.
Refuse: Solid Waste	Cost of weekly pick up of miscellaneous bulky items by Village crews. Items are disposed of at Village licensed sites. Concrete and asphalt is recycled by the Village.
Refuse - Other	Supplies and expenses associated with all residential waste collection programs. Includes grinding services for both concrete and brush for cost savings and environmental reasons.
Refuse: Collection/Recycling	Annual cost of garbage and recycling collection. Paid for through user fees.

CULTURE & RECREATION

<u>Account Description</u>	<u>Notes</u>
Director	Wages for Library Director.
Library: Staff Salaries	Wages and salaries for both full and part-time staff members.
Library: Fringes	FICA, retirement, health, life, disability and dental insurances for Library staff.
Library Educ & Misc	Staff training and associated costs.
Library Building Mntc	Cost of upkeep and maintenance of the library building.
Library Utilities	Utility costs associated with the library building.
Library Books	Provides for the purchase of new books for children, teens and adults.
Library Periodicals	Provides for the purchase of magazines for children, teens and adults.
Library: Audio/Visual	Funding for audio books, CD's and video added to or replaced in collection.
Library Technology	For the procurement of non-print related materials available to the public.
Library: Supplies	Includes resource related supplies and repairs.
Library Equipment Mntc	Includes elevator, alarms, sprinklers, boilers and etc.
Computer Replacement Fund	Sinking account established for the scheduled replacement of public terminals.
Library: Copier	Reflects lease of multi-purpose copier that also acts as network printer and Fax.
Library: Programming	Includes costs associated with performances and programs held throughout the year.

Library Automation	Represents annual SCLS cost to participate in the LINK catalogue system based on library's circulation, collection size and number of workstations.
Parks: Salaries	Labor costs for maintenance duties at all Village Parks.
Parks: Mowing	Costs for mowing of all village owned property, excluding storm water detention basins.
Parks Equipment	Costs for replacement benches, picnic tables and play equipment at Village Parks.
Parks Supplies & Mntc	Costs associated with operation and maintenance of Park Buildings & Grounds at all Parks.
Decorations Salaries	Labor costs associated with putting up banners, flags and holiday decorations.
Decorations: Sply & Mntc	Cost of purchase and replacement of decorations, flags and banners.
Events Contribution	This funding was eliminated in 2015. Contribution to Sauk Prairie Safe Community Coalition was decreased in 2012 – 2017 as the Village is providing grant administration for the Safe Routes to School Grant.
Sauk Prairie Hist. Society	Contribution eliminated in 2012.
Sauk Prairie Airport	Allocation to the Sauk Prairie Airport, Inc.
Sauk Prairie Recreation	Includes funds for the proportionate share of the Sauk Prairie Recreation Commission allocation along with other municipalities. In 2013, the Recreation Commission began providing reservation services for athletic fields in Village parks. The Village still retains reservation services for park pavilions, except for those located in Veteran's Memorial Park which are handled by the VFW.

CONSERVATION & DEVELOPMENT

<u>Account Description</u>	<u>Notes</u>
Plan Commission	Meeting stipends of \$30/meeting.

Comprehensive Plan Update	Amount represents expenses related to update of the Sauk Prairie Comprehensive Plan. The update of the entire plan is to be completed in 2017.
Sauk Cnty Dvlpmnt Corp.	This funding was eliminated in 2015, but was restored in 2016 at a reduced amount. The amount is eliminated in 2017, but funding could be secured via the Economic Development allocation.
Economic Development	Funds to be allocated to the Village Board's Economic Development Committee for economic development projects, per a policy drafted by the Economic Development Committee and approved by the Village Board.

CONTINGENCY

<u>Account Description</u>	<u>Notes</u>
Contingency Fund	For unanticipated/unbudgeted expenditures as authorized by Village Board. Funded through use of undesignated reserves.
Contingency-Equipment	Annual allocation toward the replacement of minor capital equipment.
SP Transit Fund	Village's allocation of funding the shared-ride taxi service with Village of Sauk City. The Village funds 50% of operating cost deficit after Federal and State Grant Funds and fare revenue. A fare increase of \$0.50 is proposed for 2017 that would result in an additional \$6,000 in fares collected.

**Village of Prairie du Sac
DEBT SERVICE FUND**

Account	Account Description	2015 Actual	2016 Budget	2016 As of Aug 31	2016 Projected	2017 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	806,674.24	1,007,946.64	1,007,946.64	1,007,946.64	1,038,745.12	3.06%
49212-00-000-000	UTILITY ALLOCATION	161,722.92	130,214.05	130,214.05	130,214.05	170,708.59	31.10%
49214-00-000-000	TIF #2 ALLOCATION	37,174.24	0.00	0.00	0.00	0.00	0.00%
49216-00-000-000	TIF #3 ALLOCATION	167,630.63	15,976.79	15,976.79	15,976.79	25,174.00	57.57%
	FRIENDS OF RUTH CULVER LIBRARY	54,229.00	0.00	0.00	0.00	0.00	0.00%
	SAUK PRAIRIE AMBULANCE	0.00	0.00	0.00	0.00	11,447.12	
	BAB PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL DEBT SERVICE FUND REVENUE	1,227,431.03	1,154,137.48	1,154,137.48	1,154,137.48	1,246,074.83	7.97%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	727,579.00	932,932.84	901,272.93	932,932.84	1,012,319.12	8.51%
58200-00-000-000	DEBT SERVICE - INTEREST	178,136.00	219,204.64	179,220.47	219,204.64	230,255.71	5.04%
58400-00-000-000	FISCAL CHARGES - BOND FEES	440.00	2,000.00	410.00	3,300.00	3,500.00	75.00%
	TOTAL DEBT SERVICE EXPENDITURE	906,155.00	1,154,137.48	1,080,903.40	1,155,437.48	1,246,074.83	7.97%
	Equalized Value	346,728,200.00	359,383,000.00			386,355,000.00	7.51%
	Equalized Mill Rate Per Thousand (Limit \$3.15)	2.33	2.80			2.69	(4.14%)
	Debt Service Tax on \$225,000	581.63	701.16			672.14	(4.14%)
	Monthly Impact	48.47	58.43			56.01	(4.14%)

**Village of Prairie du Sac
DEBT SERVICE FUND
NOTES**

<u>Account Description</u>	<u>Notes</u>
Property Taxes	Amount of principal and interest payments funded through property taxes.
Utility Allocation	Participation in General Obligation debt from Water, Sanitary, Electric & Storm Water Utilities.
TIF Allocations	Contributions from TID Districts for proportionate share of TID-related long-term debt.
Friends of Library	The Village used General Obligation Debt to cover donation pledges that were received by the Friends of the Library. The Friends of the Library covers the debt service of the loan each year. This loan was repaid in 2016.
BAB Payment	Interest offset received via the Build America Bonds federal program. The BAB loan was refinanced in 2014.
Debt Service Principal	Expected payments due for G.O. Note and Bond payments.
Debt Service Interest	Interest on outstanding general obligation debt, and short-term notes, paid twice annually.
Fiscal Charges/Bond Fees	Costs associated with wiring fees, annual disclosures, depository trust fees and paying agent fees for scheduled debt service payments.

**Village of Prairie du Sac
CAPITAL PROJECTS FUND**

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of Aug 31	2016 Projected	2017 Budget	% Increase
REVENUES							
49000-10-950-206	CAPITAL LEVY	0.00	0.00	0.00	0.00	0.00	
49000-10-950-209	BORROWED FUNDS NEW	\$2,076,775.94	1,563,295.00	1,100,631.11	1,264,417.61	1,094,352.00	
	BORROWED FUNDS PREVIOUS	\$0.00	0.00	0.00	0.00	500,000.00	
49000-10-950-216	MSIP GRANT / LRIP GRANT	0.00	0.00	0.00	0.00	0.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	35,000.00	0.00	0.00	0.00	0.00	
TOTAL PROJECT FUND REVENUES		2,111,775.94	1,563,295.00	1,100,631.11	1,264,417.61	1,594,352.00	1.99%
EXPENDITURES							
	CAP PROJ - 2014 CAPITAL WORKS IMPROVEMENTS	45,669.04	0.00	0.00	0.00	0.00	
	CAP PROJ - VETERANS MEMORIAL BOAT LAUNCH	40,607.85	0.00	0.00	0.00	0.00	
	CAP PROJ - 2015 CAPITAL WORKS IMPROVEMENTS	1,562,539.34	30,000.00	35,887.25	35,887.25	0.00	
	CAP PROJ - POLICE DEPT	23,676.00	23,676.00	23,676.00	23,676.00	26,352.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	120,418.50	33,100.00	31,776.50	31,776.50	206,000.00	
	CAP PROJ - LEAF VAC	5,500.00	0.00	0.00	0.00	0.00	
	CAP PROJ - PW COLD STORAGE ADDITION	143,414.26	0.00	568.00	568.00	0.00	
	CAP PROJ - WASHINGTON MUNICIPAL LOT	169,950.95	0.00	0.00	3,668.00	0.00	
	CAP PROJ - FIRE DEPT	0.00	55,000.00	0.00	45,118.50	20,000.00	
	CAP PROJ - AMBULANCE	0.00	8,519.00	8,518.07	8,518.07	0.00	
	CAP PROJ - 2016 CAPITAL WORKS IMPROVEMENTS	0.00	1,328,000.00	1,000,205.29	1,115,205.29	0.00	
	CAP PROJ - 2017 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	0.00	0.00	890,000.00	
	CAP PROJ - WARNING SIRENS	0.00	0.00	0.00	0.00	40,000.00	
	CAP PROJ - PARK IMPROVEMENTS	0.00	85,000.00	0.00	25,000.00	200,000.00	
	CAP PROJ - VILLAGE HALL IMPROVEMENTS	0.00	0.00	0.00	0.00	60,000.00	
	CAP PROJ - WELL #4 IMPROVEMENTS	0.00	0.00	0.00	0.00	152,000.00	
TOTAL PROJECT FUND EXPENDITURES		2,111,775.94	1,563,295.00	1,100,631.11	1,289,417.61	1,594,352.00	1.99%

**Village of Prairie du Sac
CAPITAL PROJECTS FUND
NOTES**

The following projects are funded through a combination of general funds, borrowed funds, utility funds, use of utility reserve funds and grant funds (when possible). The selection of these projects is established through the Capital Improvement Plan.

<u>Account Description</u>	<u>Notes</u>
Capital Levy	No funds are levied at this time due to levy limits imposed by the state.
Borrowed Funds New	This represents the amount of new borrowing that will be need for the Capital Project Fund.
Borrowed Funds Previous	NEW - This represents the amount of previously borrowed funds that will be used for the Capital Project Fund.
MSIP Grant/LRIP Grant	This item represents grant funding awarded for projects.
Other Revenues/Utility	Funding that is being contributed from other funds to fund the Capital Projects Fund.
Police Dept	This is the Village's portion of capital funding for the Sauk Prairie Police Department. The purchases will be funded by GO Debt to be repaid by the General Fund.
Public Works Equipment	Includes: <ul style="list-style-type: none"> • Purchase of a new pickup truck (\$45,000) that will be used by the water utility and used for snow removal. The purchases will be funded by new GO Debt to be repaid by the General Fund and Water Fund. • Purchase of a new dump truck (\$150,000). The purchases will be funded by new GO Debt to be repaid by the General Fund. • Purchase of a new paint machine (\$11,000) to be used to paint curbs, crosswalks and parking spots. The purchases will be funded by new GO Debt to be repaid by the General Fund.
Fire Dept	Purchase of a new fire gear washer and dryer. The purchase will be funded by GO Debt to be repaid by the General Fund.

2017 Capital Works Imprv. Includes:

- 3rd Street Reconstruction - Broadway Street to Prairie Street (Cty PF)
The project consists of full reconstruction of 1,200 feet of street. Sidewalk spot replacement on both sides of the street will be completed. Minor repairs to the sanitary sewer will take place. Water main and service replacement from Broadway Street to Galena Street is included. Minor storm sewer improvements will also be done. It also will include resurfacing of the 3rd Street Parking lot.
- 13th Street Reconstruction - Prairie Street (Cty PF) to North Street
The project consists of full reconstruction of 650 feet of street from Prairie Street to North Street along with new curb and gutter (leaving the existing curb along Cenex property). New storm sewer will be installed from Prairie Street to North Street. Sidewalk will be installed on one side of the street (which side of the street has not been determined yet).
- Broadway Street Pedestrian Improvement – Between 9th Street and 13th Street
The project will consist of the installation of two mid-block pedestrian crossings on Broadway adjacent to Bridges Elementary School. The project will require changes to existing sidewalks.
The projects will be funded by GO Debt to be repaid by the General Fund and Utility Funds.

Warning Sirens

This project consists of installation of warning sirens to upgrade the Village’s outdoor audible warning system. The project will be funded by GO Debt to be repaid by the General Fund.

Park Improvements

This project consists of replacing the substandard top soil at Westwynde Park. The project will be funded by GO Debt to be repaid by the General Fund.

Village Hall Improvements

This project will update the office areas of the Village Hall. This will include new carpet, new paint and new office furniture. The offices were last updated when the Village moved into the current building in 2000. The project will be funded by GO Debt to be repaid by the General Fund.

Well #4 Improvements

This item consists of the recommendations to address water quality issues at Well #4. The project will be funded by GO Debt to be repaid by the Water Fund.

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2015 Actual	2016 Budget	2016 As of Aug 31	2016 Projected	2017 Budget	Increase
REVENUES							
41120-00-000-004	Tax Increment Revenue TID #2	\$146,105.36	298,616.51	298,624.33	298,624.33	-	
41120-00-000-005	Tax Increment Revenue TID #3	259,889.61	262,029.11	262,029.11	262,029.11	285,237.38	
	Tax Increment Revenue TID #4	383,430.71	361,106.02	361,106.02	361,106.02	354,422.06	
	Exempt Computer Aid TID #2	848.00	2,382.00	-	2,382.00	-	
	Exempt Computer Aid TID #3	4,163.00	3,546.00	-	2,546.00	2,678.00	
	Exempt Computer Aid TID #4	33,973.00	31,503.00	-	31,503.00	30,142.00	
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	
	TID Fund Balance Applied	-	603,814.00	-	309,595.67	-	
TOTAL TID FUND REVENUE		828,409.68	1,562,996.64	921,759.46	1,267,786.13	672,479.44	-57%
EXPENDITURES							
58000-00-000-004	TID #2 Debt Service	10,796.00	-	-	-	-	
58000-00-000-005	TID #3 Debt Service	165,317.08	15,976.79	9,666.46	15,976.79	25,174.00	
58900-00-000-004	TID #2 Proj Expenses	1,840.06	896,804.00	610,602.00	610,602.00	-	
58900-00-000-005	TID #3 Proj Expenses	95,040.60	183,165.00	152,675.00	152,675.00	160,337.00	
58900-00-000-204	TID #4 Proj Expenses	336,839.19	388,416.00	344,034.45	344,034.45	436,578.51	
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	14,464.72	-	14,464.72	15,207.96	
TOTAL TID FUND EXPENSES		609,832.93	1,498,826.51	1,116,977.91	1,137,752.96	637,297.47	-57%

**Village of Prairie du Sac
TAX INCREMENT DISTRICT (TID) FUND
NOTES**

A separate fund was established in 2001 to fully segregate revenues and project related costs associated with TIF District #2 (Industrial Park), TIF District #3 (Downtown) and TIF District #4 (North Ridge Business Park). Increment funds will be used primarily to cover debt service payments associated with general obligation borrowing advanced to TID Fund. Increment is also used to fund developer payments to offset the cost of installing infrastructure and redevelopment costs associated with individual projects.

<u>Account Description</u>	<u>Notes</u>
TID #3 Debt Service	Portion of G.O. Debt service that was used to fund infrastructure improvements and redevelopment in the Downtown.
TID #2 Project Expenses	2016 was the last revenue year for TID#2. Funds on hand were distributed to the Village, school district, tech school and county in 2016.
TID #3 Project Expenses	Funds available for small infrastructure improvements and redevelopment. Includes developer payments for Eagle Island and Edge.
TID #4 Project Expenses	Funds available for small infrastructure improvements in the North Ridge Business Park. Includes developer payments to North Ridge, Schwarz Insurance and Bagerland Finacial.
Utility Fund/Gen Fund	Includes repayment of advancements made by the utility and general funds and payment of administrative costs to the General Fund to cover staff costs and auditing expenses related to all TIDs.

<u>Termination Year</u>	
TID No. 3	2023
TID No. 4	2028

**Village of Prairie du Sac
SAUK PRAIRIE TRANSIT FUND**

Account	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	10,000.00	5,419.00	6,000.00	6,000.00	7,960.16	46.89%
	SAUK CITY ALLOCATION	10,000.00	5,419.00	6,000.00	6,000.00	7,960.16	46.89%
	FARE REVENUES	41,545.10	49,700.00	24,499.75	36,750.00	42,000.00	-15.49%
	COMMUNITY CONTRIBUTIONS	3,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	34,371.00	76,046.00	77,767.00	120,785.00	76,528.68	0.63%
	<u>Total Transit Fund Revenues</u>	<u>98,916.10</u>	<u>137,584.00</u>	<u>115,266.75</u>	<u>170,535.00</u>	<u>135,449.00</u>	<u>-1.55%</u>
	Expenditures						
	TRANSIT SERVICE	132,633.30	137,584.00	88,469.99	132,705.00	135,449.00	
	<u>Total Transit Fund Expenses</u>	<u>132,633.30</u>	<u>137,584.00</u>	<u>88,469.99</u>	<u>132,705.00</u>	<u>135,449.00</u>	<u>-1.55%</u>
	Ridership	10,877		7,622	11,433	12,340	

Village of Prairie du Sac
SAUK PRAIRIE TRANSIT FUND
NOTES

The Village of Prairie du Sac acts as the lead agency in applying for Department of Transportation operating assistance grants for the operation of shared-ride taxi service, which started in February of 2000. The Village of Sauk City participates, on an equal basis, on any operating deficit after grant and fare revenue. Brown Cab Service has been providing the taxi service as of January 1, 2001. The Dept. of Transportation operating assistance grant, awarded annually, covers approximately 60% of the operating cost.

Revenues include allocations from both Villages to cover operating deficit. DOT operating assistance is reimbursed quarterly. Fare revenue and community donations will offset operating expenses as well.

2017 – An across the board fare increase of \$0.50 is being proposed. This increase is projected to bring in an additional \$6,000 in fare revenue. This would decrease the Village's allocation to the service. The proposed 2017 Budget, does not reflect the increase.

Village of Prairie du Sac - Electric
ELECTRIC FUND

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales	\$1,710,008.70	1,769,114.00	\$976,652.99	1,674,262.27	1,617,954.00	(8.54%)
00442-00-070-000	Commercial Sales	487,401.50	486,228.00	247,317.54	423,972.93	446,936.00	(8.08%)
00443-00-080-000	Large Power	856,934.84	858,660.00	540,314.42	926,253.29	960,177.00	11.82%
00443-00-083-000	Industrial Power	1,293,244.49	1,379,375.00	726,998.69	1,246,283.47	1,247,839.00	(9.54%)
00443-00-081-000	Small Power	888,864.65	892,000.00	473,189.59	811,182.15	840,969.00	(5.72%)
00444-00-090-000	Public Street & Highway Lighting	60,302.19	53,927.00	38,763.17	66,451.15	54,855.00	1.72%
Total Operating Revenue		5,296,756.37	5,439,304.00	3,003,236.40	5,148,405.26	5,168,730.00	(4.97%)
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	2,895.44	6,000.00	2,801.68	4,802.88	5,000.00	(16.67%)
00451-00-000-000	Miscellaneous Service Revenues	15,029.78	20,000.00	2,520.00	4,320.00	5,000.00	(75.00%)
Total Other Revenue		17,925.22	26,000.00	5,321.68	9,122.88	10,000.00	(61.54%)
Total Operating Revenues		5,314,681.59	5,465,304.00	3,008,558.08	5,157,528.14	5,178,730.00	(5.24%)
EXPENSES							
00555-00-000-000	Purchased Power	4,188,195.15	4,380,366.00	2,315,253.80	3,969,006.51	4,128,667.00	(5.75%)
Supply and Transmission Total		4,188,195.15	4,380,366.00	2,315,253.80	3,969,006.51	4,128,667.00	(5.75%)
00580-00-000-000	Operation Supervision Expense	29,640.11	31,808.00	19,936.51	29,904.77	32,603.00	2.50%
00585-00-000-000	Street Light/Signal System Expense	3,970.45	5,000.00	2,886.63	4,329.95	5,000.00	0.00%
00586-00-000-000	Meter Expenses	1,638.85	1,200.00	786.00	1,179.00	1,500.00	25.00%
00587-00-000-000	Customer Installations Expense	1,559.25	1,000.00	728.00	1,092.00	1,500.00	50.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	123,794.20	35,000.00	28,994.05	43,491.08	40,000.00	14.29%
00593	Mntc. of Lines	132,159.10	115,000.00	114,537.39	114,537.39	125,000.00	8.70%
00595	Mntc. of Line Transformers	578.35	5,000.00	490.65	735.98	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	11,357.75	8,000.00	14,498.75	15,867.00	12,000.00	50.00%
00597	Mntc. of Meters	3,630.44	8,000.00	2,311.00	3,466.50	8,000.00	0.00%
00598	Mntc. of Miscellaneous Distribution Plant	3,123.25	10,000.00	210.00	315.00	126,600.00	1,166.00%

	Distribution Expense Total	311,451.75	220,008.00	185,378.98	214,918.65	357,203.00	62.36%
00902-00-110-000	Meter Reading Labor	2,616.90	2,800.00	2,221.50	3,332.25	2,870.00	2.50%
00903	Accounting and Collection Labor	47,133.59	55,876.00	34,838.32	52,257.48	69,845.00	25.00%
00905-00-000-000	Supplies and Expenses	2,869.73	3,200.00	928.06	1,392.09	3,200.00	0.00%
00904-00-000-000	Uncollectible Accounts	(326.40)	1,000.00	(0.17)	(0.26)	1,000.00	0.00%
	Customer Accounts Total	52,293.82	62,876.00	37,987.71	56,981.57	76,915.00	22.33%
00920-00-110-000	Administrative and General Salaries	41,466.11	40,164.00	28,490.71	42,736.07	43,805.00	9.07%
00921-00-000-000	Office Supplies and Expenses	23,744.39	24,000.00	15,768.81	23,653.22	24,000.00	0.00%
00923-00-000-000	Outside Services Employed	44,565.79	35,000.00	10,683.37	16,025.06	35,000.00	0.00%
00924-00-000-000	Property Insurance	11,899.02	35,000.00	9,301.47	13,952.21	20,000.00	(42.86%)
00925-00-000-000	Injuries and Damages	1,328.87	3,000.00	1,442.36	2,163.54	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	155,286.99	155,000.00	97,790.75	146,686.13	158,875.00	2.50%
00928-00-000-000	Regulatory Commission Expense	36.60	4,800.00	0	3,500.00	5,000.00	4.17%
00930-00-000-000	Miscellaneous General Expense	37,007.70	38,000.00	18,678.34	28,017.51	38,000.00	0.00%
00933-00-000-000	Transportation Expenses	11,383.51	20,000.00	11,895.49	17,843.24	20,000.00	0.00%
	Administrative and General Total	326,718.98	354,964.00	194,051.30	294,576.95	347,680.00	(2.05%)
	Total Operating Expenses	4,878,659.70	5,018,214.00	2,732,671.79	4,535,483.68	4,910,465.00	(2.15%)
	NET OPERATING INCOME	436,021.89	447,090.00	275,886.29	622,044.46	268,265.00	(40.00%)
00419-00-000-000	Interest Income	4,646.78	2,600.00	2,614.16	3,921.24	3,000.00	15.38%
00454-00-000-000	Rent from Electric Property	21,248.63	20,000.00	20,818.41	31,227.62	20,000.00	0.00%
00456-00-000-000	Miscellaneous Electric Revenue	4,582.98	1,000.00	248.64	372.96	1,000.00	0.00%
	Total Non-Operating Revenue	30,478.39	23,600.00	23,681.21	35,521.82	24,000.00	1.69%
00403-00-000-000	Depreciation	296,872.40	280,000.00	280000	280,000.00	290,000.00	3.57%
00408-00-000-000	Taxes	147,966.09	150,000.00	150000	150,000.00	155,000.00	3.33%
00430-00-000-000	Interest on Debt to Muni	0.00	0.00	0.00	0.00	0.00	0.00%
00427-00-000-000	Interest on Long term Debt	23,622.50	22,798.00	11,398.75	22,798.00	20,798.00	(8.77%)
	Total Non-Operating Expense	468,460.99	452,798.00	441,398.75	452,798.00	465,798.00	2.87%

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$297,108.52	315,485.00	\$170,214.01	291,795.45	300,000.00	(4.91%)
00722-00-070-000	Commercial Sales	88,028.28	89,702.00	57,145.55	97,963.80	95,000.00	5.91%
00722-00-080-000	Industrial Sales	5,271.23	4,500.00	1,964.04	3,366.93	4,000.00	(11.11%)
00723-00-098-000	Public Authority Sales	16,257.81	14,796.00	7,879.74	13,508.13	14,000.00	(5.38%)
Total Operating Revenue		406,665.84	424,483.00	237,203.34	406,634.30	413,000.00	(2.71%)
EXPENSES							
00811-00-000-000	Disposal Expenses	167,079.79	171,812.00	94,523.10	141,784.65	145,000.00	(15.61%)
00820-00-110-000	Supervision and Labor	9,869.24	13,270.00	6,645.48	9,968.22	12,000.00	(9.57%)
00827-00-000-000	Operating Supplies and Expenses	6,521.31	14,000.00	699.73	1,049.60	10,000.00	(28.57%)
00828-00-000-000	Transportation Expenses	266.76	1,000.00	430.84	646.26	1,000.00	0.00%
00831	Maintenance of Collection System	7,085.06	10,000.00	5,745.17	8,617.76	10,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	8,730.38	2,500.00	5,331.92	7,997.88	10,000.00	300.00%
Total Operating Expenses		199,552.54	212,582.00	113,376.24	170,064.36	188,000.00	(11.56%)
00840-00-110-000	Billing, Collecting, and Accounting	16,400.81	16,874.00	11,099.67	16,649.51	17,380.00	3.00%
00842-00-110-000	Meter Reading Labor	3,838.57	4,100.00	1,205.75	1,808.63	2,200.00	(46.34%)
Total Customer Account Expenses		20,239.38	20,974.00	12,305.42	18,458.13	19,580.00	(6.65%)
00850-00-110-000	Administration and General Salaries	12,472.52	20,000.00	8,551.92	12,827.88	20,000.00	0.00%
00851-00-000-000	Office Supplies and Expenses	5,560.90	6,000.00	3,628.38	5,442.57	6,000.00	0.00%
00852-00-000-000	Outside Services	15,299.78	10,000.00	13,165.15	13,165.00	10,000.00	0.00%
00924-00-000-000	Insurance Expenses	4,112.13	6,200.00	2,913.34	4,370.01	5,000.00	(19.35%)
00854-00-000-000	Employee Pensions and Benefits	23,392.42	23,800.00	13,266.64	19,899.96	24,000.00	0.84%
00856-00-000-000	Miscellaneous Expenses	4,949.49	6,000.00	2,992.31	4,488.47	6,000.00	0.00%
00857-00-000-000	Rents	9,551.75	11,000.00	4,872.50	7,308.75	11,000.00	0.00%
Total Administrative Expenses		75,338.99	83,000.00	49,390.24	67,502.64	82,000.00	(1.20%)
Total Expenses		295,130.91	316,556.00	175,071.90	256,025.13	289,580.00	(8.52%)
NET OPERATING INCOME/(LOSS)		111,534.93	107,927.00	62,131.44	150,609.17	123,420.00	14.36%
00419-00-000-000	Interest Income	1,087.50	800.00	1,362.90	2,044.35	1,000.00	25.00%
00731-00-000-000	Penalties	590.74	600.00	317.51	476.27	500.00	(16.67%)
00403-00-000-000	Depreciation	49,698.68	50,000.00		50,000.00	50,000.00	0.00%
00408-00-000-000	Taxes	3,324.34	2,500.00		2,500.00	3,800.00	52.00%
00427-00-000-000	Interest Expense	14,692.14	13,798.03	353.15	13,798.00	12,502.00	(9.39%)
00231-00-000-000	Debt Principle		53,941.55		53,942.00	57,810.00	7.17%
Nonoperating Revenue/Expense		45,498.01	(10,912.58)	63,458.70	32,889.79	808.00	(107.40%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$116,451.05	115,000.00	\$68,267.32	117,029.69	116,000.00	0.87%
00470-00-000-000	Storm Water Penalties	91.14	100.00	51.36	88.05	85.00	(15.00%)
00419-00-000-000	Interest Income	130.06	90.00	194.44	333.33	100.00	11.11%
Total Operating Revenue		116,672.25	115,190.00	68,513.12	117,451.06	116,185.00	0.86%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	5,902.58	10,200.00	4,012.13	6,018.20	10,200.00	0.00%
00921-00-000-000	Office Supplies	4,819.47	4,000.00	3,076.54	4,614.81	5,000.00	25.00%
00923-00-000-000	Outside Services	4,357.80	9,000.00	2,394.46	3,591.69	9,000.00	0.00%
00924-00-000-000	Insurance Expense	674.89	1,000.00	553.62	830.43	1,000.00	0.00%
00926-00-000-000	Employee Pensions and Bene	11,431.25	9,400.00	3,756.30	5,634.45	9,400.00	0.00%
00930-00-000-000	Miscellaneous Expense	5,515.20	7,500.00	3,242.16	4,863.24	7,500.00	0.00%
00408-00-000-000	Taxes	0	1,600.00	0	0.00	-	(100.00%)
Total Administrative Expense		32,701.19	42,700.00	17,035.21	25,552.82	42,100.00	(1.41%)
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	1,631.01	3,150.00	1,252.33	1,878.50	3,200.00	1.59%
00834-00-110-819	Leaf Collection-Labor	9,321.61	12,600.00	184.16	13,456.00	13,000.00	3.17%
00834-00-110-821	Street Sweeping-Labor	6,303.10	7,140.00	2,896.73	4,345.10	7,000.00	(1.96%)
00835-00-000-000	Maintenance of Collection System	0	10,000.00	2,883.34	8,076.00	10,000.00	0.00%
00832-00-000-000	Maintenance of Detention Basins	8,604.00	10,000.00	6,314.00	9,471.00	10,000.00	0.00%
00837-00-000-000	Maintenance of Equipment	13,571.81	10,000.00	0.00	0.00	10,000.00	0.00%
00903-00-000-000	Supplies and Expenses	199.00	3,000.00	372.81	559.22	1,500.00	(50.00%)
Total Operating Expenses		39,630.53	55,890.00	13,903.37	37,785.81	54,700.00	(2.13%)
NET OPERATING INCOME/(LOSS)		44,340.53	16,600.00	37,574.54	54,112.44	19,385.00	16.78%

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2015 Actual	2016 Budget	2016 As of August 31	2016 Projected	2017 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	\$337,525.68	372,000.00	\$185,973.19	212,540.79	276,302.00	(25.73%)
00461-00-070-000	Commercial Sales	70,855.24	76,320.00	40,881.45	46,721.66	60,737.00	(20.42%)
00461-00-080-000	Industrial Sales	10,595.60	12,480.00	4,686.47	5,355.97	6,963.00	(44.21%)
Total Metered Revenue		418,976.52	460,800.00	231,541.11	264,618.41	344,002.00	(25.35%)
00460-00-000-000	Unmetered Sales	2,614.98	1,200.00	0	0.00	1,200.00	0.00%
00462-00-000-000	Private Fire Protection	9,493.01	10,800.00	6,009.22	6,867.68	8,928.00	(17.33%)
00463-00-000-000	Public Fire Protection	176,191.90	204,000.00	103,569.91	118,365.61	153,876.00	(24.57%)
00464-00-098-000	Sales to Other Public Authorities	20,410.86	16,080.00	10,818.20	12,363.66	16,072.00	(0.05%)
Total Other Sales Revenue		208,710.75	232,080.00	120,397.33	137,596.95	180,076.00	(22.41%)
00470-00-000-000	Forfeited Discounts	981.92	1,128.00	511.42	584.48	1,000.00	(11.35%)
00474-00-000-000	Other Water Revenue	62,582.59	-	0	0.00	0.00	0.00%
Total Other Operating Revenue		63,564.51	1,128.00	511.42	584.48	1,000.00	(11.35%)
TOTAL OPERATING REVENUE		691,251.78	694,008.00	352,449.86	402,799.84	525,078.00	(24.34%)
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	58,216.36	65,000.00	28,963.24	43,444.86	60,000.00	(7.69%)
00626-00-000-000	Operation Supplies and Expenses	2,583.01	4,850.00	1,159.56	1,739.34	4,000.00	(17.53%)
00633-00-110-000	Maintenance of Pumping Plant	63,712.58	40,000.00	14,478.25	21,717.38	40,000.00	0.00%
Total Pumping Expenses		124,511.95	109,850.00	44,601.05	66,901.58	104,000.00	(5.33%)
00642-00-110-000	Operation Labor	451.41	1,610.00	43.60	65.40	1,600.00	(0.62%)
00641-00-000-000	Chemicals	4,737.66	6,000.00	1,778.16	2,667.24	6,000.00	0.00%
Operations Supplies & Expenses							
Total Water Treatment Expenses		5,189.07	7,610.00	1,821.76	2,732.64	7,600.00	(0.13%)
00640	Operation Labor	35,349.88	42,000.00	29,449.34	44,174.01	45,500.00	8.33%
00643-00-000-000	Operations Supplies & Expenses	9,218.28	13,000.00	2,131.94	3,197.91	10,000.00	(23.08%)
00673	Maintenance of Mains	8,763.64	13,000.00	1,587.80	2,381.70	10,000.00	(23.08%)

00675-00-110-000	Maintenance of Services	9,933.06	20,000.00	1,078.90	1,618.35	10,000.00	(50.00%)
00676	Maintenance of Meters	14,757.16	15,000.00	11,114.75	16,672.13	25,000.00	66.67%
00677-00-110-000	Maintenance of Hydrants	3,318.33	4,000.00	2,027.68	3,041.52	4,000.00	0.00%
00678	Maintenance of Other Plant	8.96	1,500.00	1,480.39	2,220.59	1,500.00	0.00%
	Total Trans. and Distr. Expenses	81,349.31	108,500.00	48,870.80	73,306.20	106,000.00	(2.30%)
00902-00-110-000	Meter Reading Labor	5,450.00	6,000.00	1,452.81	2,179.22	4,000.00	(33.33%)
00903-00-110-000	Accounting and Collection Labor	17,009.66	17,500.00	11,521.56	17,282.34	18,000.00	2.86%
00905-00-000-000	Supplies and Expenses	2,093.41	3,000.00	2,306.26	3,459.39	3,000.00	0.00%
	Total Customer & Accounts Exp.	24,553.07	26,500.00	15,280.63	22,920.95	25,000.00	(5.66%)
00920-00-110-000	Administrative & General Salaries	16,800.55	17,286.00	11,536.09	17,304.14	17,900.00	3.55%
00921-00-000-000	Office Supplies and Expenses	5,638.21	5,000.00	3,626.38	5,439.57	5,000.00	0.00%
00923-00-000-000	Outside Service Employed	41,792.16	40,000.00	27,126.45	40,689.68	40,000.00	0.00%
00924-00-000-000	Property Insurance	7,274.49	8,000.00	6,127.26	9,190.89	9,000.00	12.50%
00926-00-000-000	Employee Pensions and Benefits	72,214.77	74,034.00	40,360.64	60,540.96	74,000.00	(0.05%)
00930-00-000-000	Miscellaneous General Expenses	18,436.74	21,000.00	10,114.27	15,171.41	20,000.00	(4.76%)
00933-00-000-000	Transportation Expenses	4,230.21	5,000.00	897.32	1,345.98	5,000.00	0.00%
	Total Admin and General Exp	166,387.13	170,320.00	99,788.41	149,682.62	170,900.00	0.34%
	TOTAL OPERATING EXPENSES	401,990.53	422,780.00	210,362.65	315,543.98	413,500.00	(2.19%)
	NET OPERATING INCOME	289,261.25	271,228.00	142,087.21	87,255.87	111,578.00	(58.86%)
	Non-Operating Revenue						
00419-00-000-000	Interest Income	3,592.34	500.00	310.21	465.32	500.00	0.00%
00454-00-000-000	Rent from Water Property	29,971.00	29,000.00	31,170.00	31,170.00	31,000.00	6.90%
	Total Non-Operating Revenue	33,563.34	29,500.00	31,480.21	31,635.32	31,500.00	6.78%
	Non-Operating Expense						
00403-00-000-000	Depreciation	133,589.33	125,369.00		134,000.00	135,000.00	7.68%
00408-00-000-000	Taxes	129,271.80	131,838.00		131,838.00	134,400.00	1.94%
00427-00-000-000	Interest Expense-MRB	54,602.70	28,956.02	14,870.76	28,956.02	27,367.74	(5.49%)
00430-00-000-000	Interest Expense-Due Muni	22,020.00	21,082.30	0.00	21,082.30	23,829.38	13.03%
00221-00-000-000	MRB Principal Payment	69,872.31	71,409.50	0.00	71,409.50	72,980.51	2.20%
00223-00-000-100	Debt Payment-G.G. Principal	89,102.00	41,392.17	0.00	41,392.17	76,567.34	84.98%
	Total Non-Operating Expense	498,458.14	420,046.99	14,870.76	428,677.99	470,144.97	11.93%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2017 BUDGET**

Approved by Court Commission October 25, 2016

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	2015 Actual	2016 Budget	10/3/2016 2016 YTD	2016 Projected	2017 Budget	% CHANGE
Operating Revenue							
41100	Fines & Citations	102,299	128,000	95,275	127,033	128,000	0.0%
47200	Miscellaneous Revenue	-	325	-	-	-	0.0%
	Total Operating Revenue	102,299	128,325	95,275	127,033	128,000	-0.3%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	2015 Actual	2016 Budget	2016 YTD	2016 Projected	2017 Budget	% CHANGE
Operating Expenses							
51000	Audits	-	-	-	-	-	0.0%
51100	Fiscal Agent/Bookkeeping	1,460	800	-	800	800	0.0%
51200	Computer Software/Maintenance	3,033	3,075	3,184	3,184	3,200	4.1%
51300	Education/Training	1,793	2,200	1,555	1,555	2,000	-9.1%
51400	Subscriptions/Periodicals/Dues	40	40	40	40	310	675.0%
51500	Insurance/Bond	2,457	3,000	1,931	2,575	2,700	-10.0%
51600	Municipal Judge	5,500	6,000	6,000	6,000	6,000	0.0%
51700	Court Clerk	24,360	24,838	24,779	37,198	24,838	0.0%
51800	Supplies	231	600	443	591	600	0.0%
51900	Rent	600	650	600	600	650	0.0%
	Sauk County Treasurer	8,656	10,240	9,767	13,023	10,240	0.0%
	State of Wisconsin	23,640	28,160	21,666	28,889	28,160	0.0%
	Villages	36,514	57,600	39,316	52,421	57,600	0.0%
	Restitution/NSF Payments	1,211	-	746	995	-	0.0%
	Miscellaneous Expense	810	1,000	723	964	1,000	0.0%
	Total Operating Expenses	110,305	138,203	110,751	148,834	138,098	-0.1%

Operating Income/(Deficit) (8,007) (9,878) (15,477) (21,802) (10,098)

Municipal Allocations

Village of Prairie du Sac Population	4,023	4,037	4,037	4,037	4,053
Village of Sauk City Population	3,433	3,432	3,432	3,432	3,422
Village of Prairie du Sac Contribution		4,120	5,000	7,725	5,475
Village of Sauk City Contribution	5,000	3,509	5,000	7,322	4,623
Village of Prairie du Sac Repayment	-	-	-	-	-
Village of Sauk City Repayment	-	-	-	-	-
Total	5,000	7,629	10,000	15,047	10,098

NET AFTER ALLOCATIONS (3,007) (2,249) (5,477) (6,755) -
FUND BALANCE 12/31 6,755 4,506 1,278 0 0



RESOLUTION No. 11-22-2016(a)

A RESOLUTION ADOPTING THE 2017 BUDGET AND 2016 LEVIES

WHEREAS, it is necessary for the Village of Prairie du Sac, Sauk County, Wisconsin, to prepare a budget to provide services to the residents and property owners of the Village of Prairie du Sac; and

WHEREAS, the 2017 Budget includes the General Fund, Debt Service Fund, Capital Improvement Fund, Tax Increment District Fund, Sauk Prairie Transit Fund, Electric Utility Fund, Sanitary Sewer Utility Fund, Storm Sewer Utility Fund and Water Utility Fund; and

WHEREAS, it is necessary to levy property taxes to fund the General Fund and Debt Service Fund; and

WHEREAS, on November 22, 2016, the Board of Trustees of the Village of Prairie du Sac conducted a public hearing on the proposed 2017 Budget and 2016 Real and Personal Property Tax Levy.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2017 Budget as shown in Exhibit 1 to this Resolution; and

BE IT FURTHER RESOLVED, by the Board of Trustees of the Village of Prairie du Sac that:

1. The sum of \$1,470,935.00 is hereby levied as a General Fund Tax; and
2. The sum of \$1,038,745.00 is hereby levied as a Debt Service Fund Tax.

Adopted this 22nd day of November, 2016.

Village of Prairie du Sac, WI

Cheryl A. Sherman
Village President

Niki Conway
Village Clerk