



2014 Annual Budget



*Approved by the Village Board
November 26, 2013*

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BOARD OF TRUSTEES

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

ADMINISTRATIVE COMMITTEE

Eldor Fruehling, Chair
Nick Lester
Cheryl Sherman

VILLAGE OFFICIALS

Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Patrick Drone, 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 Geise, Building Inspector
Dr. Tom Varley, Health Officer
Joyce Sinkule, Emergency Government Director
Keith Munson, Assessor

JOINT OFFICIALS

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

2014 BUDGET SCHEDULE

Tuesday, August 27, 2013	Village Board Discusses Budget Needs/Guidelines as the Committee of the Whole
Friday, September 13, 2013	Budget Requests Due to Village Administrator
Tuesday, September 24, 2013	Budget Presentations to Village Board – Part I Public Safety (Police, Fire, Ambulance) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (SCDC, Plan Commission) Contingency
Tuesday, October 1, 2013	Administrative Committee Work Session on Budget
Tuesday, October 8, 2013	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 15, 2013	Administrative Committee Work Session on Budget
Tuesday, October 22, 2013	Budget Presentations to Village Board – Part III General Revenue Debt Service Fund Tax Increment District Funds Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Tuesday, October 29, 2013	Administrative Committee Work Session and Consideration of Budget
Friday, November 1, 2013	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 7, 2013	Publication of Budget Summary & Hearing Notice in Newspaper (15 days before the date of the public hearing on budget)
Tuesday, November 26, 2013	Public Hearing and Village Board Consideration of Budget & Levy

2014 BUDGET PUBLIC NOTICE

VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2014 BUDGET

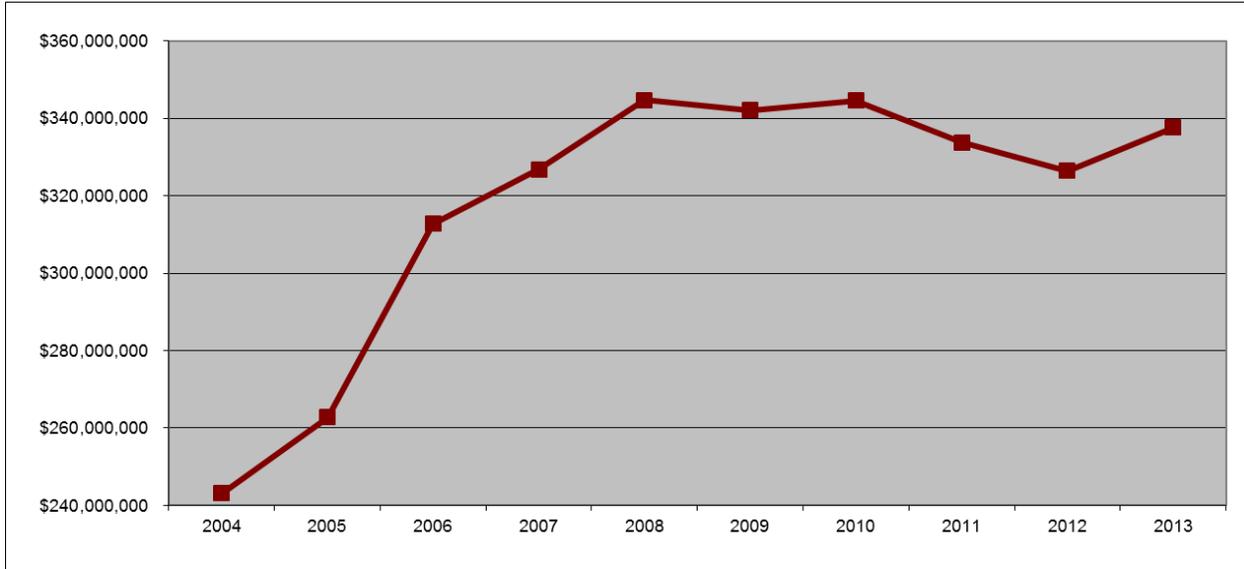
Public notice is hereby given that on November 26, 2013, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2014. A summary of the Proposed Budget is published herewith, and a copy of the complete Proposed Budget is available for public inspection at the Village Hall.

	2013 Budget	2014 Proposed	%
<u>GENERAL FUND</u>			
REVENUES			
Taxes	1,455,523	1,487,651	
Intergovernmental Revenue	503,993	510,898	
Licenses, Permits, Fines & Forfeitures	73,380	83,160	
Public Charges for Services	327,354	348,416	
Miscellaneous Revenues	67,422	68,195	
Undesignated Reserves Applied	33,038	33,784	
Total General Fund Revenues	2,460,710	2,532,104	2.90%
EXPENDITURES			
General Government	304,850	296,678	
Public Safety	852,885	882,544	
Public Works	789,709	825,561	
Culture & Recreation	472,081	485,410	
Conservation & Development	10,127	10,128	
Contingency	31,038	31,784	
Total General Fund Expenditures	2,460,690	2,532,104	2.90%
GENERAL FUND BALANCE 12/31	1,344,762	1,310,978	
<u>DEBT SERVICE FUND</u>			
REVENUES			
Debt Service Property Tax Levy	678,351	762,527	
Utility Allocation	116,890	129,941	
TIF Allocation	229,233	206,741	
Other Revenue	41,615	97,064	
Total Debt Service Revenues	1,066,089	1,196,273	12.21%
EXPENDITURES			
Total Debt Service Expenditures	1,126,824	1,196,273	6.16%
GENERAL OBLIGATION DEBT BALANCE 12/31	6,955,650	7,533,256	
<u>CAPITAL PROJECTS FUND</u>			
REVENUES			
Capital Projects Property Tax Levy	-	-	
Funds from Borrowing	1,247,000	1,540,982	
Contribution from Utilities/Other Sources	308,000	974,693	
Total Capital Project Fund Revenues	1,555,000	2,515,675	61.78%
EXPENDITURES			
Total Capital Project Fund Expenditures	1,555,000	2,515,674	61.78%
CAPITAL FUND BALANCE 12/31	290,736	290,737	
<u>TAX INCREMENT DISTRICT (TID) FUND</u>			
REVENUES			
Property Taxes	716,734	776,380	
Total TID Revenues	716,734	776,380	8.32%
EXPENDITURES			
TID #2	20,000	35,000	
TID #3	116,017	156,740	
TID #4	223,347	345,103	
Debt Service Fund	229,233	206,741	
Repayment of Other Funds	12,375	13,916	
Total TID Expenditures	600,972	757,500	26.05%
TID FUND BALANCE 12/31	593,016	611,896	
<u>SAUK PRAIRIE TRANSIT FUND</u>			
REVENUES	126,400	128,699	1.82%
EXPENDITURES	123,861	128,699	3.91%
TRANSIT FUND BALANCE 12/31	10,814	10,814	
<u>ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)</u>			
Revenues	5,569,186	6,126,020	10.00%
Expenditures	5,600,239	6,176,689	10.29%
ENTERPRISE FUND BALANCE 12/31	3,082,146	3,031,477	
<u>PROPERTY TAX LEVY</u>			
General Fund Property Tax	1,272,346	1,289,904	1.38%
Debt Service Fund Property Tax	678,351	762,527	12.41%
Capital Projects Fund Property Tax	-	-	0.00%
Total Property Tax Levy	1,950,697	2,052,431	5.22%

Alan R. Wildman, II, Administrator
Niki Conway, Clerk/Treasurer

➤ Published November 7, 2013, in the *Sauk Prairie Star*.

TREND IN EQUALIZED VALUE OF PROPERTY

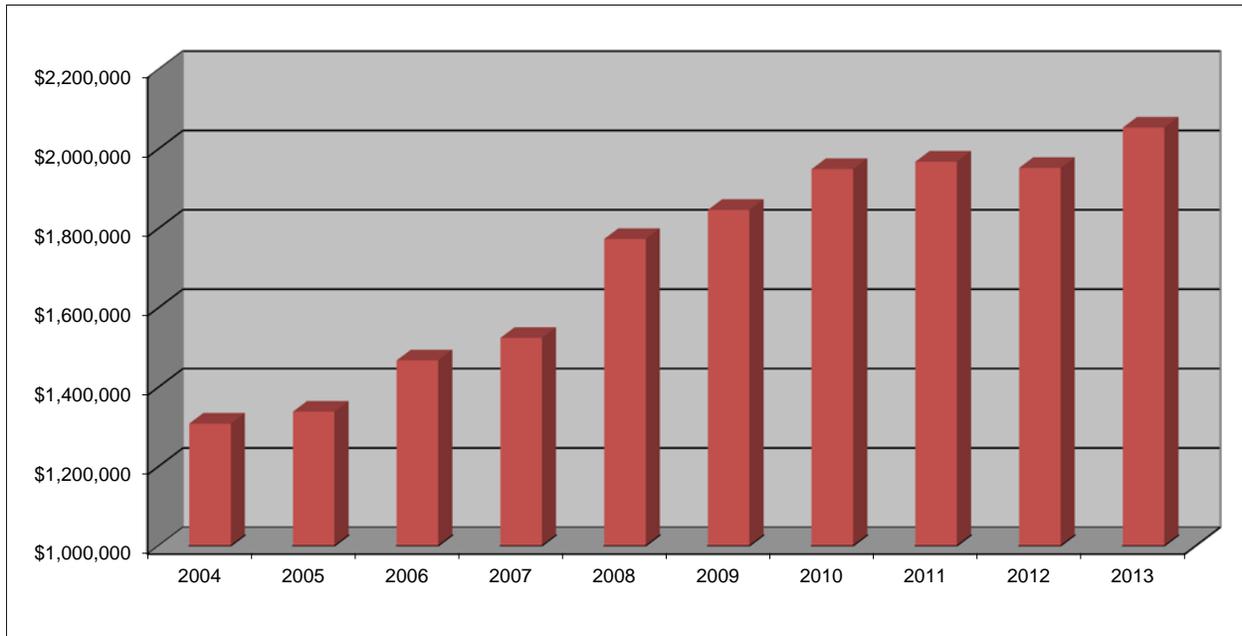


Total Equalized Value (Includes TIF Increment)

2004	\$243,136,900
2005	\$262,727,100
2006	\$312,692,600
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

28% increase since 2004

TREND IN VILLAGE TAX LEVY



Village of Prairie du Sac Tax Levy

Year	Levy	Change
2004	\$ 1,306,484	
2005	\$ 1,336,637	2.31%
2006	\$ 1,465,940	9.67%
2007	\$ 1,522,525	3.86%
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%

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

2013 PAYABLE 2014 MILL RATE

VILLAGE OF PRAIRIE DU SAC 2013 Total Tax Levies Payable in 2014

Taxing Districts	2013 Levy	2013 Mill Rate	2012 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,042,246.00	\$ 8.986	\$ 8.708	3.19%
Village of Prairie du Sac	\$ 2,052,431.08	\$ 6.062	\$ 5.874	3.20%
Sauk County	\$ 1,408,376.20	\$ 4.160	\$ 4.008	3.79%
Madison Area Tech School	\$ 558,390.01	\$ 1.649	\$ 1.613	2.25%
Tax Increment District (TID)	\$ 797,797.04	\$ 2.356	\$ 2.158	9.19%
State of Wisconsin	\$ 57,288.88	\$ 0.169	\$ 0.167	1.32%
TOTAL	\$ 7,916,529.21	\$ 23.383	\$ 22.528	3.79%

	2012	2013	Change
Total Assessed Value	\$ 332,083,100	\$338,564,200	1.95%
Village Equalized Value	\$ 326,468,600	\$337,577,200	3.40%

Taxing Districts	% of Total Levy	2013 Taxes for \$225,000	2012 Taxes for \$225,000	Change From Prior Year
Sauk Prairie School District	38.4%	\$ 2,021.79	\$ 1,959.30	\$ 62.49
Village of Prairie du Sac	25.9%	\$ 1,363.99	\$ 1,321.65	\$ 42.34
Sauk County	17.8%	\$ 935.97	\$ 901.80	\$ 34.17
Madison Area Tech School	7.1%	\$ 371.09	\$ 362.93	\$ 8.16
Tax Increment District (TID)	10.1%	\$ 530.19	\$ 485.55	\$ 44.64
State of Wisconsin	0.7%	\$ 38.07	\$ 37.58	\$ 0.50
TOTAL	100%	\$ 5,261.10	\$ 5,068.80	\$ 192.30

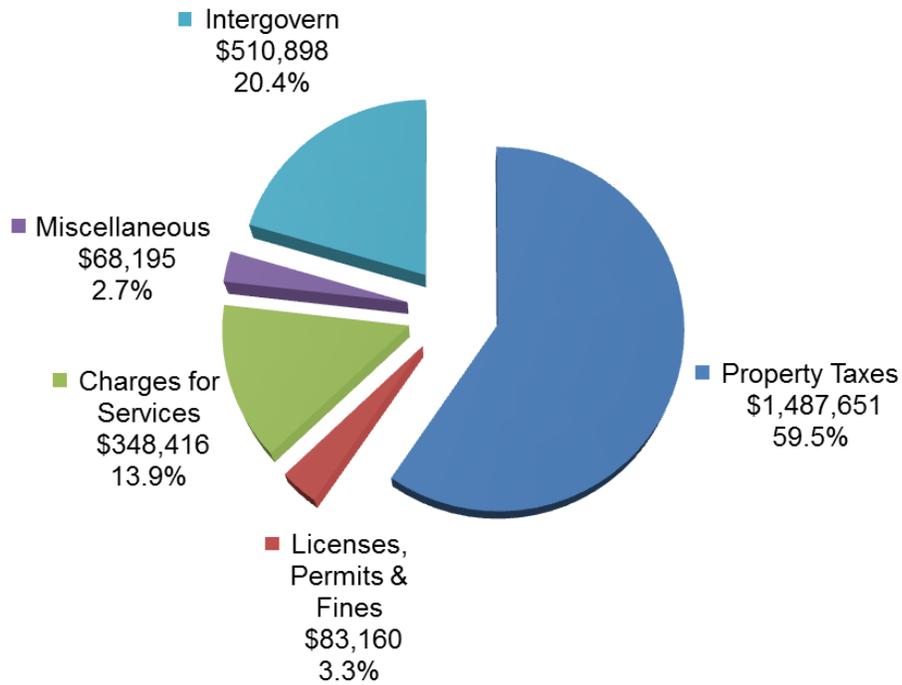
Levies and Mill Rates do not include School Tax Credit, Lottery Credit or First Dollar Credit.

Your Tax Dollar -- How Is It Divided?

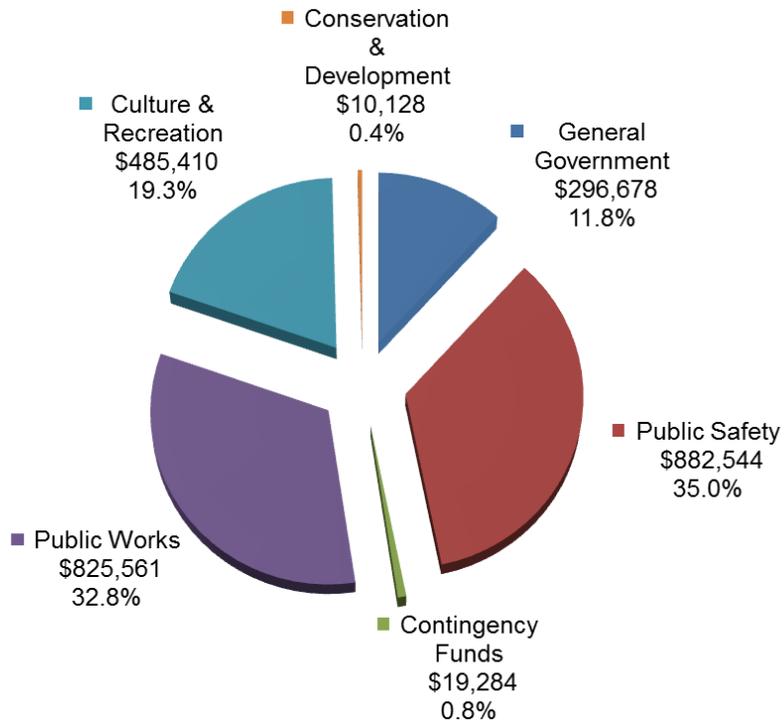


- Sauk Prairie School District
- Village of Prairie du Sac
- Sauk County
- Madison Area Tech School
- Tax Increment District (TID)
- State of Wisconsin

GENERAL FUND – 2014 REVENUES



GENERAL FUND – 2014 EXPENDITURES



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

PRELIMINARY*

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,252,234.00	1,272,346.00	902,439.80	1,272,346.00	1,289,904.37	1.38%
41310-00-000-000	UTILITY TAX EQUIVALENT	200,731.00	169,050.00	79,282.97	158,565.94	180,000.00	6.48%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	13,947.17	13,000.00	15,330.87	15,330.87	13,747.00	5.75%
41800-00-000-000	TAX RECOVERIES	0.00	0.00	0.00	0.00	0.00	
42500-00-000-000	SPEC. ASSESSMENTS	1,897.00	1,127.00	1,177.87	1,177.87	4,000.00	254.92%
TAXES SUBTOTAL		1,468,809.17	1,455,523.00	998,231.51	1,447,420.68	1,487,651.37	2.21%
INTERGOVERNMENTAL REVENUES							
43410-00-000-000	STATE SHARED REVENUE	158,017.18	159,895.00	0.00	157,955.00	157,954.00	(1.21%)
43510-00-000-000	EXEMPT COMPUTER AID	17,786.00	6,000.00	0.00	8,285.00	8,000.00	33.33%
43520-00-000-000	FIRE INSURANCE TAX	12,459.46	12,000.00	0.00	12,424.01	12,000.00	0.00%
43537-00-000-000	STATE HIGHWAY AID	181,527.39	202,968.00	101,424.86	202,849.72	204,964.07	0.98%
43540-00-000-000	DNR RECYCLING GRANT	16,835.77	16,500.00	16,858.28	16,858.28	16,800.00	1.82%
43720-25-000-862	COUNTY AID - LIBRARY	106,538.19	106,230.00	106,229.97	106,229.97	110,780.00	4.28%
43720-25-000-861	STATE AID - LIBRARY	400.00	400.00	0.00	400.00	400.00	0.00%
43210-00-000-000	FEMA FIRE DEPT GRANT	564.00	0.00	0.00	0.00	0.00	0.00%
INTERGOVERNMENT SUBTOTAL		494,127.99	503,993.00	224,513.11	505,001.98	510,898.07	1.37%
LICENSES, PERMITS AND FEES							
44110-00-000-000	LIQUOR & MALT LICENSES	2,695.00	2,700.00	2,470.00	2,970.00	2,700.00	0.00%
44120-00-000-000	OPERATOR LICENSES	1,320.00	2,500.00	4,090.00	4,390.00	1,200.00	(52.00%)
44121-00-000-000	CIGARETTE LICENSES	200.00	200.00	300.00	300.00	300.00	50.00%
44122-00-000-000	SODA LICENSES	100.00	80.00	60.00	60.00	60.00	(25.00%)
44200-00-000-000	DOG LICENSES	3,521.00	2,200.00	1,780.00	3,560.00	3,000.00	36.36%
44201-00-000-000	CAT LICENSES	410.00	300.00	285.00	570.00	400.00	33.33%
44900-00-000-000	OTHER PERMITS	85.00	500.00	0.00	0.00	500.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	600.00	500.00	0.00	600.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	43,830.40	42,000.00	22,777.35	45,554.70	44,000.00	4.76%
44300-00-000-000	BUILDING PERMITS	64,838.50	21,900.00	34,134.00	68,268.00	30,000.00	36.99%
44400-00-000-000	ZONING PERMITS	1,695.00	500.00	840.00	840.00	500.00	0.00%
FEES SUBTOTAL		119,294.90	73,380.00	66,736.35	127,112.70	83,160.00	13.33%
FEES FOR PUBLIC SERVICE							
46902-00-000-000	PUBLICATION FEES	60.00	80.00	105.00	115.00	100.00	25.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	4,490.00	3,500.00	2,235.73	4,471.46	4,000.00	14.29%
46420-00-000-000	REFUSE COLLECTION FEES	320,033.32	300,000.00	164,618.42	329,236.84	320,000.00	6.67%
46710-00-000-000	LIBRARY FINES/FEES	8,683.57	10,000.00	5,210.17	10,420.34	9,000.00	(10.00%)
46720-00-000-000	SHELTER RENTAL	1,110.00	1,400.00	1,225.00	1,525.00	1,400.00	0.00%
NEW	MISC FEES	0.00	0.00	0.00	0.00	0.00	0.00%
NEW	TIF ADMINISTRATIVE FEES	14,471.00	12,374.00	0.00	12,062.00	13,915.82	12.46%
PUBLIC FEES SUBTOTAL		348,847.89	327,354.00	173,394.32	357,830.64	348,415.82	6.43%
MISCELLANEOUS REVENUES							
46900-00-000-000	MISC REVENUES	8,668.21	0.00	4,914.44	9,828.88	0.00	0.00%
47400-00-000-000	COMMISSION SERVICE FEES	7,039.44	9,828.00	3,270.72	9,828.00	10,011.00	1.86%
48100-00-000-000	INTEREST ON RESERVES	4,624.77	4,500.00	2,029.98	4,059.96	4,000.00	(11.11%)
48200-00-000-045	RENTAL OF VILLAGE BLDGS	15,900.00	16,800.00	9,300.00	16,800.00	16,800.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	79,413.62	36,294.00	19,047.00	36,294.00	37,384.00	3.00%
TOTAL MISCELLANEOUS		115,646.04	67,422.00	38,562.14	76,810.84	68,195.00	1.15%
Transfer from Undesig. Reserves			33,038.00			33,784.00	2.26%
TOTAL REVENUES		2,546,725.99	2,460,710.00	1,501,437.43	2,514,176.84	2,532,104.26	2.90%

**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.
Utility Tax Equivalent	Taxes the municipal own utilities pay to the General Fund.
Tax Exempt Payments	Payments received from Sauk County Housing in lieu of taxes.
Other Spec. Assessments	Charges and Assessments against properties for street improvements, 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. Includes expenditure restraint funds awarded to the Village by the State for keeping its operating expenses down.
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. Decrease reflects reduction in funding in the State Budget Bill.
DNR Recycling Grant	State funds used to support the Villages recycling efforts based on expenses and achievement.
County Aid – Library	Aid received from Counties for providing service to residents.

PUBLIC CHARGES FOR SERVICES

<u>Account Description</u>	<u>Notes</u>
Liquor & Malt Licenses	Fees collected from establishments and organizations that sell and serve alcohol.
Operator Licenses	Fees collected for license to allow individuals to serve alcohol at licenses establishments or events. These licenses expire on odd numbered years.

Cigarette Licenses	Fees collected from establishments that wish to sell tobacco products.
Soda Licenses	Fees collected from establishments that wish to sell non-alcohol beverages.
Dog Licenses	Fees collected under state law to licenses dogs.
Cat Licenses	Fees collected to license cats.
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.
Real Estate Inquiry Fees	Fees charged for tax, Special Assessment & Utility verifications.
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 books.
Shelter Rental	Rental fees are \$25 for residence and \$50 for non-residents.
TIF Administrative Fees	Fees charged to each Tax Increment Financing District for staff time related to each district.

MISCELLANEOUS REVENUES

<u>Account Description</u>	<u>Notes</u>
Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$9,363) and Sauk Prairie Court Commission (\$648) to provide payroll & bookkeeping services.
Interest on Reserve Fund	Interest income received from investment of reserve funds, primarily in State Investment Pool. Continued decrease reflects economic times.

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 (exp. 02/2015). \$1,800 annual rent from Sauk Prairie Sewer Commission.
Utility Facility Rents	Utilities annual portion of facility usage costs charge to the municipal owned utilities for Village Hall and Public Works Bldg. The rent covers insurance, utilities, maintenance. Village Hall: Electric \$4,350; Water \$2,088; Sewer \$2,088; Storm \$174. PW Building: Electric \$14,342; Water \$6,884; Sewer \$6,884; Storm \$574. The amounts reflect a 3% Increase in 2014.
Undesignated Reserves	Application of reserve funds for specific uses. The amount budgeted is meant to cover for 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	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	\$11,200.00	12,480.00	5,700.00	11,400.00	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	2,854.38	3,500.00	60.00	120.00	3,000.00	(14.29%)
51510-10-110-000	ADMINISTRATOR SALARY	34,592.71	31,748.00	16,646.51	31,748.00	29,658.69	(6.58%)
51510-10-111-000	ADMINISTRATOR - OTHER	1,103.32	1,500.00	381.09	762.18	1,200.00	(20.00%)
51400-10-110-000	VILLAGE STAFF SALARIES	77,842.45	70,192.00	38,312.28	76,624.56	68,748.00	(2.06%)
51400-10-155-000	VILLAGE HALL STAFF FICA	8,817.65	7,945.00	4,716.31	8,684.00	8,625.00	8.56%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	10,982.95	6,900.00	3,775.00	7,549.00	7,247.00	5.03%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	13,160.50	24,455.00	9,143.85	18,287.70	24,305.00	(0.61%)
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,407.65	1,900.00	458.66	917.32	1,500.00	(21.05%)
	TOTAL VILLAGE HALL STAFF	161,961.61	160,620.00	79,193.70	156,092.76	156,763.69	(2.40%)
51200-10-110-000	ELECTIONS STAFF SALARIES	4,222.92	4,230.00	978.71	978.71	4,230.00	0.00%
51200-10-100-000	ELECTION OTHER	2,980.23	2,000.00	774.58	774.58	2,000.00	0.00%
51400-10-211-000	LEGAL FEES	14,530.15	10,000.00	2,474.66	4,949.32	8,000.00	(20.00%)
51400-10-212-000	CONSULTANT SERVICES	36,505.33	22,000.00	5,193.54	10,387.08	18,934.00	(13.94%)
51400-10-320-000	PUBLICATION EXPENSES	2,136.90	3,000.00	539.97	1,079.94	2,500.00	(16.67%)
51400-10-226-000	CABLE TV	0.00	0.00	0.00	0.00	0.00	0.00%
51500-10-213-000	AUDIT SERVICES	12,473.00	11,000.00	5,730.80	11,461.60	12,000.00	9.09%
51530-10-000-052	ASSESSOR	8,229.75	10,250.00	5,100.00	10,000.00	9,000.00	(12.20%)
51530-10-000-053	BOARD OF REVIEW	28.00	250.00	0.00	0.00	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	12,087.11	10,000.00	3,157.42	6,314.84	9,000.00	(10.00%)
51550-10-000-000	MISCELLANEOUS EXPEND.	4,408.04	2,500.00	1,531.41	3,062.82	3,000.00	20.00%
51500-10-100-000	VILL HALL EQUIPMENT	2,221.69	5,000.00	47.59	95.18	4,000.00	(20.00%)
51600-10-230-000	VILL HALL MAINT & UTIL.	20,578.33	18,000.00	9,618.20	19,236.40	20,000.00	11.11%
51600-10-350-049	COMPUTER SYSTEM MAINT.	1,867.98	3,000.00	734.95	1,469.90	3,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	6,905.40	8,000.00	9,471.24	9,471.24	10,000.00	25.00%
51930-10-514-000	LIABILITY/AUTO INSURANCES	17,235.45	18,000.00	3,430.80	17,582.00	18,000.00	0.00%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	12,646.14	17,000.00	5,766.95	11,533.90	16,000.00	(5.88%)
	TOTAL GENERAL VILLAGE	159,056.42	144,230.00	54,550.82	108,397.51	139,914.00	(2.99%)
	TOTAL GENERAL ADMINISTRATION	321,018.03	304,850.00	133,744.52	264,490.27	296,677.69	(2.68%)
52100-10-110-000	SAUK PRAIRIE POLICE	660,654.00	666,892.00	333,446.00	666,892.00	685,337.00	2.77%
52100-10-160-000	MUNICIPAL COURT		2,000.00	0.00	0.00	2,000.00	0.00%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	3,927.65	8,000.00	706.26	1,412.52	6,000.00	(25.00%)
52200-20-110-000	FIRE DEPARTMENT SALARIES	58,207.27	61,454.00	21,413.55	42,827.10	62,085.00	1.03%
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	5,021.85	11,035.00	540.49	4,435.00	4,320.00	(60.85%)
52200-20-155-000	FIRE FICA	4,062.22	4,470.00	1,638.14	3,276.28	4,516.00	1.03%
52200-20-000-800	FIRE - COMMUNITY EDUC		1,600.00	0.00	0.00	1,400.00	(12.50%)
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	48,784.44	37,020.00	15,333.37	30,666.74	37,675.00	1.77%
52200-20-810-000	FIRE - EQUIPMENT	28,129.66	16,719.00	7,503.16	15,006.32	23,175.00	38.61%
52300-20-000-000	AMBULANCE FEES	23,517.40	23,595.00	23,594.10	23,595.00	24,036.00	1.87%
52400-10-000-000	BUILDING INSPECTION	61,279.50	19,400.00	26,103.50	52,207.00	28,500.00	46.91%
52500-10-000-000	EMERGENCY GOVERNMENT		700.00	0.00	0.00	3,500.00	400.00%
	TOTAL PUBLIC SAFETY	893,583.99	852,885.00	430,278.57	840,317.96	882,544.00	3.48%
53100-15-111-000	DPW TRAINING	5,850.00	6,000.00	2,340.00	4,680.00	6,000.00	0.00%
53100-15-155-000	DPW FICA	11,832.37	16,391.58	7,015.74	14,031.48	16,500.00	0.66%
53100-15-154-000	DPW RETIREMENT	10,691.83	14,248.89	5,496.00	10,993.00	14,743.00	3.47%
53100-15-149-000	DPW EMPLOYEE INSURANCES	29,996.78	56,000.00	33,074.17	56,000.00	65,000.00	16.07%
53100-15-193-000	DPW UNIFORM EXPENSES	2,138.53	1,400.00	913.48	1,400.00	1,600.00	14.29%
	SUBTOTAL DPW BENEFITS	60,509.51	94,040.47	48,839.39	87,104.48	103,843.00	10.42%
53300-15-110-000	STREETS SALARIES	40,096.78	38,259.00	19,250.44	38,500.88	39,024.18	2.00%
53300-15-000-810	STREETS: SIDEWALK REPAIR	22,933.48	25,000.00	0.00	25,000.00	24,000.00	(4.00%)
53300-15-000-811	STREETS: CRACK FILLING	15,000.00	15,000.00	7,500.00	15,000.00	15,000.00	0.00%
53300-15-340-000	STREETS SUPPLIES & MAINT	12,742.81	14,000.00	6,141.16	12,282.32	14,000.00	0.00%
53300-15-000-812	STREETS LIGHTING	46,348.11	50,000.00	25,944.57	51,889.14	52,000.00	4.00%
	SUBTOTAL STREETS	137,121.18	142,259.00	58,836.17	142,672.34	144,024.18	1.24%
53230-15-110-000	SHOP SALARIES	6,591.54	8,208.00	3,128.39	6,256.78	8,331.12	1.50%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	12,459.27	17,000.00	8,388.47	16,776.94	17,000.00	0.00%
53230-15-242-000	SHOP BLDG REPAIRS & MNTE.	1,683.88	2,500.00	3,278.90	6,557.80	5,000.00	100.00%
53230-15-340-000	SHOP SUPPLIES	15,527.21	14,200.00	5,729.61	11,459.22	14,200.00	0.00%
	SUBTOTAL SHOP	36,261.90	41,908.00	20,525.37	41,050.74	44,531.12	6.26%
53240-15-110-000	MACHINERY SALARIES	11,055.94	16,500.00	8,268.23	16,536.46	16,747.50	1.50%
53240-15-450-000	GAS & OIL	26,062.19	25,000.00	13,351.32	26,702.64	26,000.00	4.00%
53240-15-350-000	MACHINERY SUPPLY & MNTE	11,306.93	10,500.00	8,311.45	16,622.90	12,000.00	14.29%
	SUBTOTAL MACHINERY	48,425.06	52,000.00	29,931.00	59,862.00	54,747.50	5.28%
53300-15-110-813	SNOW & ICE SALARIES	22,629.00	41,675.00	31,211.94	39,526.00	42,300.13	1.50%
53300-15-350-813	SNOW & ICE SUPPLY & MNTE.	25,245.23	38,000.00	33,195.55	37,582.00	38,000.00	0.00%
	SUBTOTAL SNOW & ICE	47,874.23	79,675.00	64,407.49	77,108.00	80,300.13	0.78%
53450-15-110-814	TRAFFIC CONTROL SALARIES	6,766.83	4,000.00	1,676.82	3,353.64	4,060.00	1.50%
53450-15-100-814	TRAFFIC CONTROL - OTHER	695.09	2,500.00	1,025.19	2,050.38	2,500.00	0.00%
	SUBTOTAL TRAFFIC CONTROL	7,461.92	6,500.00	2,702.01	5,404.02	6,560.00	0.92%

53640-15-110-815	TREES: PLANT/TRIM SALARIES	1,309.76	3,225.00	1,053.76	2,107.52	3,273.38	1.50%
53640-15-110-816	TREES: CHIPPING SALARIES	8,795.67	14,953.00	3,755.61	12,511.00	15,252.00	2.00%
53640-15-100-815	TREES - OTHER	5,694.17	5,800.00	3,374.07	5,780.00	6,000.00	3.45%
	SUBTOTAL TREES & BRUSH	15,799.60	23,978.00	8,183.44	20,398.52	24,525.38	2.28%
53620-15-110-817	REFUSE: YARD WASTE	22,354.16	17,233.00	6,760.62	13,521.24	17,491.50	1.50%
53620-15-110-818	REFUSE: SOLID WASTE	35,046.62	28,116.00	15,145.73	30,291.46	28,537.74	1.50%
53620-15-100-000	REFUSE - OTHER	11,015.00	16,000.00	6,753.79	13,507.58	13,000.00	(18.75%)
53620-15-000-820	REFUSE COLLECT & RECYCLING	338,771.24	288,000.00	132,737.71	265,475.42	308,000.00	6.94%
	SUBTOTAL REFUSE	407,187.02	349,349.00	161,397.85	322,795.70	367,029.24	5.06%
	TOTAL PUBLIC WORKS	760,640.42	789,709.47	394,822.72	756,395.80	825,560.54	4.54%
55110-25-110-000	LIBRARY DIRECTOR	52,894.57	49,831.00	24,918.40	49,831.00	50,828.00	2.00%
55110-25-110-860	LIBRARY STAFF SALARIES	150,813.24	142,599.00	73,227.75	142,599.00	150,490.00	5.53%
55110-25-130-000	LIBRARY FRINGES	51,383.21	55,323.00	27,631.62	55,323.00	60,830.00	9.95%
55110-25-191-000	LIBRARY EDUC & MISC	4,062.91	4,162.00	2,712.25	4,162.00	4,162.00	0.00%
55110-25-215-000	LIBRARY ARCHITECT FEES	0.00	0.00	0.00	0.00	0.00	0.00%
55110-25-240-000	LIBRARY BUILDING MNTC	10,443.43	14,500.00	2,934.00	21,078.00	21,078.00	45.37%
55110-25-220-000	LIBRARY BLDG UTILITIES	15,491.32	18,000.00	12,361.48	10,210.00	11,000.00	(38.89%)
55110-25-000-850	LIBRARY BOOKS	22,343.09	26,000.00	10,863.97	26,000.00	26,000.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	4,260.23	4,600.00	2,389.52	4,600.00	4,600.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	10,666.33	12,527.00	5,589.31	12,527.00	12,527.00	0.00%
55110-25-000-853	ELECTRONIC RESOURCES	1,903.67	2,000.00	683.39	2,000.00	2,050.00	2.50%
55110-25-340-000	LIBRARY SUPPLIES	6,755.43	6,489.00	4,852.33	7,200.00	6,900.00	6.33%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	1,813.91	3,400.00	3,098.34	3,490.00	4,460.00	31.18%
55110-25-000-049	COMPUTER REPLACEMENT FUND	3,986.51	4,500.00	2,189.10	4,529.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	2,031.48	2,032.00	2,880.61	2,881.00	2,744.00	35.04%
55110-25-000-854	LIBRARY PROGRAMMING	3,273.96	2,800.00	2,593.26	3,200.00	3,200.00	14.29%
55110-25-000-855	LIBRARY AUTOMATION	27,350.00	27,905.00	27,905.00	27,905.00	28,370.00	1.67%
	SUBTOTAL LIBRARY	369,473.29	376,668.00	206,830.33	377,535.00	393,739.00	4.53%
55200-15-110-000	PARKS SALARIES	26,093.26	38,500.00	8,860.63	21,721.00	30,704.00	(20.25%)
55200-15-200-000	PARKS MOWING CONTRACT	6,623.00	13,000.00	2,363.00	6,852.00	11,000.00	(15.38%)
55200-15-241-000	PARKS EQUIPMENT	5,735.01	5,800.00	1,075.00	4,780.00	6,700.00	15.52%
55200-15-350-000	PARKS SUPPL & MAINT	14,100.93	11,400.00	8,405.38	16,810.76	16,000.00	40.35%
	SUBTOTAL PARKS	52,552.20	68,700.00	20,704.01	50,163.76	64,404.00	(6.25%)
55300-15-110-040	DECORATIONS SALARIES	6,538.55	3,600.00	677.84	1,355.68	3,654.00	1.50%
55300-15-350-040	DECORATIONS SUPPL & MAINT	2,966.19	5,000.00	3,375.87	4,680.00	5,000.00	0.00%
55300-15-790-000	EVENTS CONTRIBUTIONS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
55300-15-000-711	SAUK PRAIRIE HISTOR. SOC.	0.00	0.00	0	0.00	0.00	0.00%
55300-15-000-712	AIRPORT	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00	25.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	17,099.50	13,613.00	6,806.50	13,613.00	13,613.00	0.00%
	SUBTOTAL RECREATION	31,104.24	26,713.00	12,860.21	21,648.68	27,267.00	2.07%
	TOTAL RECREATION/CULTURE	453,129.73	472,081.00	240,394.55	449,347.44	485,410.00	2.82%
56000-10-110-000	PLAN COMMISSION SALARIES	1,460.00	1,440.00	780.00	1,440.00	1,440.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	548.51	500.00	0.00	0.00	500.00	0.00%
56000-10-000-706	SAUK COUNTY DEVEL. CORP	7,620.00	7,637.00	7,637.00	15,274.00	7,638.00	0.01%
56400-10-000-000	ZONING BOARD OF APPEALS	0.00	50.00	0.00	0.00	50.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	81.36	500.00	100.00	295.00	500.00	0.00%
	TOTAL CONSERV. & DEVELOPMENT	9,709.87	10,127.00	8,517.00	17,009.00	10,128.00	0.01%
57000-10-910-000	CONTINGENCY FUND	0.00	7,500.00	0.00	0.00	10,000.00	33.33%
57000-10-910-048	CONTINGENCY-EQUIPMENT	0.00	15,074.00	0.00	0.00	0.00	(100.00%)
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	40,989.00	8,464.00	10,000.00	7,421.00	9,284.00	9.69%
	TOTAL CONTINGENCY FUNDS	40,989.00	31,038.00	10,000.00	7,421.00	19,284.00	(37.87%)
	TOTAL OPERATING EXPENDITURES	2,479,071.04	2,460,690.47	1,217,757.36	2,334,981.47	2,519,604.23	2.39%

**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 (35%) of Administrator Salary.
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. Employees pay 5% of monthly Health Insurance premiums.
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. This includes the development of Outdoor Recreation Plan, Official Transportation Map and Agriculture Preservation Zoning Update in 2014.
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 National Appraisal.
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. General Fund pays 90% of premiums. Insurance through the Local Government Property Insurance Fund.
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 through League of Wisconsin Municipalities – Mutual Insurance.
Worker/UC Insurance	General Fund pays 46% of Worker Compensation premiums. Workers Compensation is through League of Wisconsin Municipalities – Mutual Insurance. The Village self-funds unemployment insurance.

PUBLIC SAFETY

<u>Account Description</u>	<u>Notes</u>
Sauk Prairie Police	Sauk Prairie Police allocation, appropriation between Prairie du Sac & Sauk City is based on population. In 2014, the Prairie du Sac is responsible for 53.89%.
Municipal Court	Funds allocated from reserve fund if needed by Court, usually in the form of a short-term loan.
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. 2014 rate is \$6.00 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. Includes maintenance of emergency alert sirens. \$3,000 allocated in 2014 to add an additional warning siren in the Village.

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. Employees pay 5% of monthly Health Insurance premiums.
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 rental of tractor to operate snow blower. Also includes rent of a tractor to plow snow in hard to reach areas to difficult for a plow truck. 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 for 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 compost 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 both 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.
Architect Fees	In 2005, the Village engaged an Architect to explore building expansion/relocation options. Since, 2010 allocation has been part of Capital Project Funding.
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.
Electronic Resources	For the procurement of non-print related materials available to the public.
Library: Supplies	Includes resource related supplies and repairs.
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. Allocation includes \$5,000 in 2014 for repainting of the gazebo in Marion Park which will require lead paint abatement.
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	Includes Village contribution of \$2500 to Fire on the River. Contribution to Sauk Prairie Safe Community Coalition was decreased in 2012 – 2015 as the Village is providing grant administration for the Safe Routes to School Grant.
Sauk Prairie Hist. Society	Allocation to be used for maintenance and upkeep of Tripp Memorial Building. 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	Includes training expenses and a meeting stipend of \$30/meeting.
Comprehensive Plan Update	Amount represents expenses related to preparing updates.

Sauk Cnty Dvlpmnt Corp.	Annual membership dues based on population.
Economic Development	Funds to be used at the discretion of the Economic Development Committee. Normally includes allocation for membership on the Pink Lady Rail Commission, but membership fees are zero for 2014.

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.

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

Account	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	714,232.00	678,351.00	481,033.75	678,351.00	762,526.71	12.41%
49212-00-000-000	UTILITY ALLOCATION	83,899.81	116,890.00	33,214.22	116,890.00	129,941.14	
49214-00-000-000	TIF #2 ALLOCATION	37,493.26	38,434.00	30,217.63	37,145.60	37,145.44	
49216-00-000-000	TIF #3 ALLOCATION	188,980.83	190,799.00	118,701.49	190,799.00	169,596.00	
	FRIENDS OF RUTH CULVER LIBRARY	0.00	60,735.00	59,061.00	60,734.63	59,067.13	
	BAB PAYMENT	42,219.63	41,615.00	20,978.56	37,994.00	37,997.00	
	TOTAL DEBT SERVICE FUND REVENUE	1,066,825.53	1,126,824.00	743,206.65	1,121,914.23	1,196,273.42	6.16%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	783,551.58	872,576.00	768,510.93	872,575.91	962,805.42	
58200-00-000-000	DEBT SERVICE - INTEREST	281,273.95	252,248.00	142,279.22	252,248.37	231,468.00	
58400-00-000-000	FISCAL CHARGES - BOND FEES	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
	TOTAL DEBT SERVICE EXPENDITURE	1,066,825.53	1,126,824.00	910,790.15	1,126,824.28	1,196,273.42	6.16%

**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 on 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.
BAB Payment	Interest offset received via the Build America Bonds federal program.
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, depository trust fees and paying agent fees for scheduled debt service payments.

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

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 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	698,118.69	1,247,000.00	450,623.00	891,491.00	1,540,982.00	
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	21,920.31	308,000.00	0.00	308,000.00	1,164,693.00	
TOTAL PROJECT FUND REVENUES		720,039.00	1,555,000.00	450,623.00	1,199,491.00	2,705,675.00	74.00%
EXPENDITURES							
59000-10-950-595	CAP PROJ - 4TH STREET (PRAIRIE TO GRAND)	5,000.00	0.00	0.00	0.00	0.00	
59000-10-950-596	CAP PROJ - LIBRARY BUILDING PROJECT	568,003.06	0.00	4,373.37	0.00	0.00	
	CAP PROJ - 20TH ST SANITARY SEWER LINING	838.35	0.00	0.00	0.00	0.00	
	CAP PROJ - VILLAGE HALL PARKING LOT	92,815.64	0.00	0.00	0.00	0.00	
	CAP PROJ - WESTWYNDE PARK SHELTER	24,532.00	0.00	0.00	0.00	0.00	
	CAP PROJ - FIELDSTONE PARK	5,393.74	0.00	89,562.00	119,573.81	0.00	
	CAP PROJ - 9TH STREET (OAK TO GRAND)	0.00	563,000.00	457,671.36	540,146.00	0.00	
	CAP PROJ - PRAIRIE STREET MULTI-PATH	0.00	684,000.00	13,250.00	28,752.00	317,500.00	
	CAP PROJ - 15TH STREET (PRAIRIE TO NORTH)	0.00	172,000.00	119,087.18	168,456.00	0.00	
	CAP PROJ - 17TH STREET (PRAIRIE TO NORTH)	0.00	136,000.00	118,714.83	129,362.00	0.00	
	CAP PROJ - 640 WATER STREET	6,639.73	0.00	117,816.51	178,250.00	0.00	
	CAP PROJ - LUEDERS RD SANITARY SEWER	0.00	0.00	0.00	0.00	233,106.00	
	CAP PROJ - GRAND AVE (5TH TO 9TH)	0.00	0.00	0.00	0.00	622,734.00	
	CAP PROJ - BOAT LAUNCH	16,816.48	0.00	15,240.00	34,950.25	590,000.00	
	CAP PROJ - TON TRUCK 2014	0.00	0.00	0.00	0.00	46,000.00	
	CAP PROJ - FIRE DEPT PPE	0.00	0.00	0.00	0.00	15,000.00	
	CAP PROJ - POLICE DEPT	0.00	0.00	0.00	0.00	23,676.00	
	CAP PROJ - ADVANCE METERING INFRAST	0.00	0.00	0.00	0.00	667,658.00	
	CAP PROJ - WASHINGTON MUNICIPAL LOT	0.00	0.00	0.00	0.00	190,000.00	
TOTAL PROJECT FUND EXPENDITURES		720,039.00	1,555,000.00	935,715.25	1,199,490.06	2,705,674.00	74.00%

**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>
Prairie Street Path (Urban)	New 10' wide multi-use path from 9th to 20th. Will include small installation of curb and gutter and some storm water improvements. To be funded by General Obligation Debt with repayment by Property Taxes.
Lueders Rd Sanitary Sewer	The project consists of installing 1,200 feet of sanitary sewer main in Lueders Road between Oak Street and Grand Avenue. It also includes stubbing in water and sewer laterals to nine properties that are currently in the Town of Prairie du Sac for future connection. The project will also replace the road surface for the entire width of the road. To be funded by General Obligation Debt with repayment by the Water Fund and Sanitary Sewer Fund. No special connection charges or assessment planned.
Grand Avenue	Full reconstruction of street from 5 th to 9 th . New sidewalk on the north side from 5 th to 9 th . Sidewalk spot repairs on south side. Minor sanitary sewer repairs. Water main and service replacement from 5 th to 9 th . New storm sewer from 5 th to 7 th and 8 th to 9 th . To be funded by General Obligation Debt with repayment by the Property Taxes, Water Fund and Sanitary Sewer Fund.
Boat Launch	Installation of new boat launch at Veteran's Memorial Park. Will also include new parking and storm water control measures. Being funded by \$187,320 from the Federal Sport Fish Restoration Grant and \$232,000 from the State Recreational Boating Facilities Grant. \$170,000 of the project is being funded by General Obligation Debt with repayment by Property Taxes.
Ton Truck 2014	Addition of a ton truck to the Public Works/Utilities fleet. To be funded by General Obligation Debt with repayment by Property Taxes.
Fire Dept PPE	This is a portion of a total of \$30,000 cost to purchase new fire fight gear (Personal Protective Equipment) for individual firefighters. \$15,000 of the cost is being funded by the General Fund. The balance is to be funded by General Obligation Debt with repayment by Property Taxes.

Police Dept	This is the Village's portion of capital funding for the Sauk Prairie Police Department. To be funded by General Obligation Debt with repayment by Property Taxes.
Advance Metering Infrast	This project will convert both the Water and Electric meters to Advance Metering Infrastructure (AMI). The cost includes the installation of radio receivers (antennas), computer software, development costs, and meter purchases. The project is to be funded by cash funds from the Electric Utility Fund, General Obligation Debt with repayment by the Water Fund. This allocation will not fund all of the water meter replacements as that is planned to be spread out of future years.
Washington Municipal Lot	This project will raze the residential property at 100 Washington and include the construction of a municipal parking lot at the location. This project is to be funded by cash from Tax Increment District #3.

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	Increase
REVENUES							
41120-00-000-004	Tax Increment Revenue TID #2	203,817.00	203,648.30	142,330.28	203,648.30	195,332.54	
41120-00-000-005	Tax Increment Revenue TID #3	304,477.00	286,154.02	203,328.97	286,154.02	257,188.74	
	Tax Increment Revenue TID#4	206,069.00	226,931.58	162,663.17	226,931.58	345,275.88	
	Utility Fund/Gen Fund Advancement	0.00	0.00	0.00	0.00	0.00	
	TID Fund Balance Applied	0.00	0.00	0.00	0.00	0.00	
TOTAL TID FUND REVENUE		714,363.00	716,733.90	508,322.42	716,733.90	797,797.17	11.31%
EXPENDITURES							
58000-00-000-004	TID #2 Debt Service	37,493.00	38,433.60	0.00	37,146.00	37,145.00	
58000-00-000-005	TID #3 Debt Service	192,874.00	190,799.46	68,047.86	167,542.00	169,596.00	
58900-00-000-004	TID #2 Proj Expenses	150.00	20,000.00	0.00	2,514.00	35,000.00	
58900-00-000-005	TID #3 Proj Expenses	99,609.12	116,017.00	0.00	91,903.00	156,740.00	
58900-00-000-204	TID #4 Proj Expenses	191,421.96	223,347.23	0.00	197,792.00	345,103.00	
59260-00-000-005	Utility Fund/Gen Fund Advancement	14,471.00	12,374.63	0.00	12,062.00	13,915.82	
TOTAL TID FUND EXPENSES		536,019.08	600,971.92	68,047.86	508,959.00	757,499.82	26.05%

**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 #2 Debt Service	Portion of G.O. Debt service that was used to fund infrastructure improvements in the Industrial Park.
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	Funds available for small infrastructure improvements in the Industrial Park. The allocation includes \$15,000 for improvements to the “paved” ditch at 13 th and North Streets.
TID #3 Project Expenses	Funds available for small infrastructure improvements and redevelopment. Includes developer payments for Eagle Island and Edge. Includes allocation of \$25,000 for Chamber of Commerce Water Street facade improvement project. Includes \$40,000 for replacement of the fencing around the Water Street Municipal Parking Lot with a decorative railing that will match that being put on the Hwy. 60 Bridge.
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. 2	2023
TID No. 3	2023
TID No. 4	2028

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

Account	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	7,906	8,464	10,000	7,421	9,284	9.68%
	SAUK CITY ALLOCATION	7,906	8,464	10,000	7,421	9,284	9.68%
	FARE REVENUES	30,505	32,000	19,080	31,665	32,200	0.63%
	COMMUNITY CONTRIBUTIONS	2,500	1,000	1,532	3,064	2,000	100.00%
	PUBLIC TRANSIT GRANT FUNDS	73,976	76,472	18,331	76,887	75,932	-0.71%
	<u>Total Transit Fund Revenues</u>	<u>122,793</u>	<u>126,400</u>	<u>58,943</u>	<u>126,458</u>	<u>128,699</u>	<u>1.82%</u>
	Expenditures						
	TRANSIT SERVICE	124,534	123,861	65,960	126,458	128,699	
	<u>Total Transit Fund Expenses</u>	<u>124,534</u>	<u>123,861</u>	<u>65,960</u>	<u>126,458</u>	<u>128,699</u>	<u>3.91%</u>

Village of Prairie du Sac
SAUK PRAIRIE TRANSIT FUND
NOTES

The Village of Prairie du Sac acted 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 participated, 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 current contract expires at the end of 2015. 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.

Village of Prairie du Sac - Electric
ELECTRIC FUND

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales	\$1,673,686.06	1,727,666.00	\$836,302.08	1,672,604.16	1,724,766.00	(0.17%)
00442-00-070-000	Commercial Sales	507,727.88	499,096.00	224,538.43	449,076.86	484,924.00	(2.84%)
00443-00-080-000	Large Power	548,660.51	558,896.00	252,205.62	504,411.24	555,537.00	(0.60%)
00443-00-083-000	Industrial Power	1,416,878.50	1,423,693.00	709,299.91	1,418,599.82	1,453,994.00	2.13%
00443-00-081-000	Small Power	651,225.62	661,741.00	357,256.09	714,512.18	741,768.00	12.09%
00444-00-090-000	Public Street & Highway Lighting	51,023.28	52,881.00	25,583.96	51,167.92	53,716.00	1.58%
	Total Operating Revenue	4,849,201.85	4,923,973.00	2,405,186.09	4,810,372.18	5,014,705.00	1.84%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	6,855.64	6,000.00	3,176.84	6,353.68	6,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	31,523.85	2,500.00	16,437.67	32,875.34	20,000.00	700.00%
	Total Other Revenue	38,379.49	8,500.00	19,614.51	39,229.02	26,000.00	205.88%
	Total Operating Revenues	4,887,581.34	4,932,473.00	2,424,800.60	4,849,601.20	5,040,705.00	2.19%
EXPENSES							
00555-00-000-000	Purchased Power	3,888,258.76	3,982,883.00	1,926,091.25	3,852,182.50	4,056,140.00	1.84%
	Supply and Transmission Total	3,888,258.76	3,982,883.00	1,926,091.25	3,852,182.50	4,056,140.00	1.84%
00580-00-000-000	Operation Supervision Expense	35,725.20	32,164.65	16,817.19	33,634.38	38,500.00	19.70%
00585-00-000-000	Street Light/Signal System Expense	1,027.70	3,000.00	3,114.56	6,229.12	4,000.00	33.33%
00586-00-000-000	Meter Expenses	9,332.11	1,000.00	630.08	1,260.16	1,200.00	20.00%
00587-00-000-000	Customer Installations Expense	0.00	1,000.00	171.84	343.68	1,000.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	32,999.32	28,000.00	12,316.31	24,632.62	28,000.00	0.00%
00593	Mntc. of Lines	119,008.74	95,000.00	60,455.40	98,452.00	100,000.00	5.26%
00595	Mntc. of Line Transformers	629.58	2,000.00	3,193.16	4,256.00	5,000.00	150.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	3,221.71	6,000.00	1,775.68	3,551.36	5,000.00	(16.67%)
00597	Mntc. of Meters	12,550.23	8,000.00	4,453.52	8,637.62	10,000.00	25.00%
00598	Mntc. of Miscellaneous Distribution Plant	13,808.94	6,000.00	4,296.00	8,592.00	10,000.00	66.67%
	Distribution Expense Total	228,303.53	182,164.65	107,223.74	189,588.94	202,700.00	11.27%
00902-00-110-000	Meter Reading Labor	5,966.97	7,146.30	3,316.03	6,632.06	7,467.88	4.50%
00903	Accounting and Collection Labor	42,852.03	38,509.80	23,016.55	46,033.10	51,917.00	34.82%
00905-00-000-000	Supplies and Expenses	1,932.64	2,800.00	1,747.89	3,495.78	3,200.00	14.29%
00904-00-000-000	Uncollectible Accounts	1,531.20	1,000.00	143.47	286.94	1,000.00	0.00%
	Customer Accounts Total	52,282.84	49,456.10	28,223.94	56,447.88	63,584.88	28.57%
00920-00-110-000	Administrative and General Salaries	29,053.85	28,353.15	13,189.86	26,379.72	32,490.00	14.59%
00921-00-000-000	Office Supplies and Expenses	18,021.65	15,500.00	8,489.94	16,979.88	18,000.00	16.13%
00923-00-000-000	Outside Services Employed	19,145.09	35,000.00	9,054.95	18,109.90	30,000.00	(14.29%)
00924-00-000-000	Property Insurance	14,143.79	11,000.00	6,027.10	7,391.43	14,500.00	31.82%
00925-00-000-000	Injuries and Damages	7,034.95	3,000.00	0.00	0.00	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	70,909.30	55,000.00	58,199.00	116,398.00	109,200.00	98.55%
00928-00-000-000	Regulatory Commission Expense	0.00	4,800.00	100.00	2,000.00	4,800.00	0.00%
00930-00-000-000	Miscellaneous General Expense	34,637.99	25,000.00	14,142.30	28,284.60	25,000.00	0.00%
00933-00-000-000	Transportation Expenses	13,942.21	20,000.00	5,039.14	35,929.00	25,000.00	25.00%
	Administrative and General Total	206,888.83	197,653.15	114,242.29	251,472.53	261,990.00	32.55%
	Total Operating Expenses	4,375,733.96	4,412,156.90	2,175,781.22	4,349,691.85	4,584,414.88	3.90%
	NET OPERATING INCOME	511,847.38	520,316.10	249,019.38	499,909.35	456,290.12	(12.31%)
00419-00-000-000	Interest Income	5,176.59	4,000.00	1,436.05	2,872.10	3,000.00	(25.00%)
00454-00-000-000	Rent from Electric Property	12,356.11	10,000.00	14,075.97	14,075.97	14,000.00	40.00%
00456-00-000-000	Miscellaneous Electric Revenue	1,289.47	10,000.00	168.43	336.86	1,000.00	(90.00%)
	Total Non-Operating Revenue	18,822.17	24,000.00	15,680.45	17,284.93	18,000.00	(25.00%)
00403-00-000-000	Depreciation	251,332.08	270,000.00	0.00	272,000.00	270,000.00	0.00%
00408-00-000-000	Taxes	146,669.79	99,200.00	0.00	138,562.00	145,000.00	46.17%
00430-00-000-000	Interest on Debt to Muni	162.16	0.00	0.00	0.00	0.00	0.00%
00427-00-000-000	Interest on Long term Debt	135,264.92	27,773.00	0.00	27,773.00	24,598.00	(11.43%)
	Total Non-Operating Expense	533,428.95	396,973.00	0.00	438,335.00	439,598.00	10.74%

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$313,251.03	294,000.00	\$140,910.67	281,821.34	280,000.00	(4.76%)
00722-00-070-000	Commercial Sales	72,141.70	66,000.00	34,946.98	69,893.96	70,000.00	6.06%
00722-00-080-000	Industrial Sales	4,987.08	4,200.00	1,914.41	3,828.82	3,800.00	(9.52%)
00723-00-098-000	Public Authority Sales	13,235.76	12,000.00	7,380.70	14,761.40	14,500.00	20.83%
	Total Operating Revenue	403,615.57	376,200.00	185,152.76	370,305.52	368,300.00	(2.10%)
EXPENSES							
00811-00-000-000	Disposal Expenses	191,119.86	160,000.00	80,831.13	161,662.26	158,369.00	(1.02%)
00820-00-110-000	Supervision and Labor	4,427.72	4,137.00	2,102.16	4,204.32	4,323.17	4.50%
00827-00-000-000	Operating Supplies and Expenses	12,327.82	5,500.00	1,804.23	3,608.46	5,000.00	(9.09%)
00828-00-000-000	Transportation Expenses	1,273.08	1,000.00	242.07	484.14	1,000.00	0.00%
00831	Maintenance of Collection System	8,956.73	15,000.00	6,653.51	13,307.02	15,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	1,228.23	7,000.00	922.44	1,844.88	5,000.00	(28.57%)
	Total Operating Expenses	219,333.44	192,637.00	92,555.54	185,111.08	188,692.17	(2.05%)
00840-00-110-000	Billing, Collecting, and Accounting	13,456.71	12,969.60	6,121.77	12,243.54	13,553.23	4.50%
00842-00-110-000	Meter Reading Labor	4,006.47	3,948.00	2,156.62	4,313.24	4,125.66	4.50%
	Total Customer Account Expenses	17,463.18	16,917.60	8,278.39	16,556.78	17,678.89	4.50%
00850-00-110-000	Administration and General Salaries	23,074.38	20,216.70	10,645.31	21,290.62	21,126.45	4.50%
00851-00-000-000	Office Supplies and Expenses	5,095.45	3,200.00	577.92	1,155.84	3,200.00	0.00%
00852-00-000-000	Outside Services	9,409.61	8,000.00	2,328.04	4,656.08	8,000.00	0.00%
00924-00-000-000	Insurance Expenses	5,234.34	5,800.00	2,332.36	4,664.72	6,728.00	16.00%
00854-00-000-000	Employee Pensions and Benefits	883.60	13,000.00	171.00	342.00	7,500.00	(42.31%)
00856-00-000-000	Miscellaneous Expenses	9,935.54	3,000.00	2,458.46	4,916.92	4,500.00	50.00%
00857-00-000-000	Rents	4,355.30	8,711.00	2,177.65	8,710.56	8,972.33	3.00%
	Total Administrative Expenses	57,988.22	61,927.70	20,690.74	45,736.74	60,026.78	(3.07%)
	Total Expenses	294,784.84	271,482.30	121,524.67	247,404.60	266,397.84	(1.87%)
	NET OPERATING INCOME/(LOSS)	108,830.73	104,717.70	63,628.09	122,900.92	101,902.16	(2.69%)
00419-00-000-000	Interest Income	1,176.20	1,000.00	458.20	916.40	1,000.00	0.00%
00731-00-000-000	Penalties	684.01	800.00	340.77	681.54	700.00	(12.50%)
00403-00-000-000	Depreciation	45,945.00	45,000.00	0.00	45,000.00	46,000.00	2.22%
00408-00-000-000	Taxes	5,262.00	4,800.00	0.00	4,828.00	4,802.00	0.04%
00427-00-000-000	Interest Expense	17,828.39	17,587.00	6,164.09	11,126.00	7,936.42	(54.87%)
00231-00-000-000	Debt Principle	39,095.76	27,992.00	20,959.81	20,959.81	42,551.82	52.01%
	Nonoperating Revenue/Expense	2,559.79	11,138.70	37,303.16	42,585.05	2,311.92	(79.24%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$106,437.52	106,000.00	\$53,581.29	107,162.58	107,000.00	0.94%
00470-00-000-000	Storm Water Penalties	150.66	140.00	63.30	126.60	140.00	0.00%
00419-00-000-000	Interest Income	80.74	40.00	61.23	122.46	75.00	87.50%
Total Operating Revenue		106,668.92	106,180.00	53,705.82	107,411.64	107,215.00	0.97%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	6,823.07	6,504.75	3,277.44	6,554.88	6,797.46	4.50%
00921-00-000-000	Office Supplies	3,634.64	800.00	267.28	534.56	800.00	0.00%
00923-00-000-000	Outside Services	7,731.00	10,000.00	2,536.77	5,073.54	10,000.00	0.00%
00924-00-000-000	Insurance Expense	884.88	600.00	305.07	888.00	1,000.00	66.67%
00926-00-000-000	Employee Pensions and Bene	6,020.74	8,000.00	2,682.83	7,835.00	9,100.00	13.75%
00930-00-000-000	Miscellaneous Expense	2,092.63	1,700.00	2,738.29	5,476.58	3,000.00	76.47%
00408-00-000-000	Taxes	1,591.12	2,000.00	0.00	1,602.00	1,600.00	(20.00%)
Total Administrative Expense		28,778.08	29,604.75	11,807.68	27,964.56	32,297.46	9.10%
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	1,748.61	2,782.50	211.97	2,782.50	2,907.71	4.50%
00834-00-110-819	Leaf Collection-Labor	7,639.98	11,268.60	243.78	11,268.00	11,775.69	4.50%
00834-00-110-821	Street Sweeping-Labor	7,260.96	6,300.00	2,066.27	6,300.00	6,615.00	5.00%
00835-00-000-000	Maintenance of Collection System	6,885.61	4,000.00	0.00	0.00	10,000.00	150.00%
00832-00-000-000	Maintenance of Detention Basins	4,362.02	4,000.00	946.80	1,893.60	10,000.00	150.00%
00837-00-000-000	Maintenance of Equipment	0.00	2,800.00	0.00	0.00	5,000.00	78.57%
00903-00-000-000	Supplies and Expenses	1,409.39	1,500.00	289.00	578.00	1,500.00	0.00%
Total Operating Expenses		29,306.57	32,651.10	3,757.82	22,822.10	47,798.40	46.39%
NET OPERATING INCOME/(LOSS)		48,584.27	43,924.15	38,140.32	56,624.98	27,119.14	(38.26%)

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2012 Actual	2013 Budget	2013 As of June 30	2013 Projected	2014 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	\$282,861.36	260,000.00	\$136,936.11	273,872.22	280,000.00	7.69%
00461-00-070-000	Commercial Sales	56,685.88	58,548.00	30,208.84	60,417.68	61,000.00	4.19%
00461-00-080-000	Industrial Sales	9,044.37	6,830.00	5,169.92	10,339.84	10,000.00	46.41%
Total Metered Revenue		348,591.61	325,378.00	172,314.87	344,629.74	351,000.00	7.87%
00460-00-000-000	Unmetered Sales	832.64	400.00	565.18	1,130.36	500.00	25.00%
00462-00-000-000	Private Fire Protection	3,948.54	4,095.00	2,988.63	5,977.26	5,800.00	41.64%
00463-00-000-000	Public Fire Protection	160,344.05	143,850.00	84,067.17	168,134.34	165,000.00	14.70%
00464-00-098-000	Sales to Other Public Authorities	13,180.85	7,350.00	6,824.53	13,649.06	13,000.00	76.87%
Total Other Sales Revenue		178,306.08	155,695.00	94,445.51	188,891.02	184,300.00	18.37%
00470-00-000-000	Forfeited Discounts	912.00	800.00	499.94	999.88	800.00	0.00%
00474-00-000-000	Other Water Revenue	36,710.62	25,000.00	0.00	26,640.00	25,000.00	0.00%
Total Other Operating Revenue		37,622.62	25,800.00	499.94	27,639.88	25,800.00	0.00%
TOTAL OPERATING REVENUE		564,520.31	506,873.00	267,260.32	561,160.64	561,100.00	10.70%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	39,559.71	40,000.00	27,126.69	54,253.38	55,000.00	37.50%
00626-00-000-000	Operation Supplies and Expenses	2,571.03	2,000.00	2,441.25	4,882.50	4,000.00	100.00%
00633-00-110-000	Maintenance of Pumping Plant	27,889.92	35,000.00	20,417.09	40,834.18	40,000.00	14.29%
Total Pumping Expenses		70,020.66	77,000.00	49,985.03	99,970.06	99,000.00	28.57%
00642-00-110-000	Operation Labor	807.34	1,500.00	265.00	530.00	1,567.50	4.50%
00641-00-000-000	Chemicals	3,522.87	4,500.00	3,183.21	6,366.42	5,000.00	11.11%
Operations Supplies & Expenses		4,330.21	6,000.00	3,448.21	6,896.42	6,567.50	9.46%
00640	Operation Labor	44,047.78	34,623.75	15,577.65	31,155.30	36,181.82	4.50%
00643-00-000-000	Operations Supplies & Expenses	5,371.19	3,000.00	3,107.63	6,215.26	5,000.00	66.67%
00673	Maintenance of Mains	12,169.70	10,000.00	6,789.95	13,579.90	13,000.00	30.00%
00675-00-110-000	Maintenance of Services	4,112.85	10,000.00	4,509.74	9,019.48	10,000.00	0.00%
00676	Maintenance of Meters	12,572.26	7,000.00	595.00	5,533.38	7,000.00	0.00%
00677-00-110-000	Maintenance of Hydrants	4,414.88	3,500.00	1,681.52	2,969.04	3,500.00	0.00%
00678	Maintenance of Other Plant	804.64	1,500.00	187.20	374.40	1,500.00	0.00%
Total Trans. and Distr. Expenses		83,493.30	69,623.75	32,448.69	68,846.76	76,181.82	9.42%
00902-00-110-000	Meter Reading Labor	6,003.73	5,775.00	2,906.43	5,812.86	6,034.88	4.50%
00903-00-110-000	Accounting and Collection Labor	13,763.71	13,160.70	6,121.77	12,243.54	13,752.93	4.50%
00905-00-000-000	Supplies and Expenses	1,110.27	1,500.00	969.40	1,938.80	2,000.00	33.33%
Total Customer & Accounts Exp.		20,877.71	20,435.70	9,997.60	19,995.20	21,787.81	6.62%
00920-00-110-000	Administrative & General Salaries	21,787.66	20,214.00	10,645.31	21,290.62	21,123.63	4.50%
00921-00-000-000	Office Supplies and Expenses	5,078.56	3,000.00	662.27	1,324.54	3,000.00	0.00%
00923-00-000-000	Outside Service Employed	24,212.95	32,000.00	13,272.06	26,544.12	25,000.00	(21.88%)
00924-00-000-000	Property Insurance	7,701.82	6,800.00	3,255.43	7,200.00	7,500.00	10.29%
00926-00-000-000	Employee Pensions and Benefits	32,193.47	35,000.00	30,557.28	38,560.00	40,600.00	16.00%
00930-00-000-000	Miscellaneous General Expenses	20,226.62	15,000.00	8,206.49	16,412.98	16,000.00	6.67%
00933-00-000-000	Transportation Expenses	4,232.41	3,200.00	2,161.29	4,322.58	5,000.00	56.25%
Total Admin and General Exp		115,433.49	115,214.00	68,760.13	115,654.84	118,223.63	2.61%
TOTAL OPERATING EXPENSES		294,155.37	288,273.45	164,639.66	311,363.28	321,760.76	11.62%
NET OPERATING INCOME		270,364.94	218,599.55	102,620.66	249,797.36	239,339.24	9.49%
Non-Operating Revenue							
00419-00-000-000	Interest Income	4,591.51	800.00	2,619.41	5,238.82	4,000.00	400.00%
00454-00-000-000	Rent from Water Property	0.00	25,000.00	27,710.00	27,710.00	25,000.00	0.00%
Total Non-Operating Revenue		4,591.51	25,800.00	30,329.41	32,948.82	29,000.00	12.40%
Non-Operating Expense							
00403-00-000-000	Depreciation	66,320.34	80,000.00	0.00	78,000.00	100,000.00	25.00%
00408-00-000-000	Taxes	86,933.74	58,145.00	0.00	71,462.00	85,000.00	46.19%
00427-00-000-000	Interest Expense-MRB	11,066.96	34,287.00	16,601.81	33,203.62	30,733.00	(10.37%)
00430-00-000-000	Interest Expense-Due Muni	14,068.75	12,977.00	1,905.82	3,811.64	23,625.00	82.05%
00221-00-000-000	MRB Principal Payment	60,112.15	68,430.00	68,430.00	68,430.00	65,598.00	(4.14%)
00223-00-000-100	Debt Payment-G.G. Principal	5,475.20	70,558.00	5,805.20	70,558.00	78,175.00	10.80%
Total Non-Operating Expense		243,977.14	324,397.00	92,742.83	325,465.26	383,131.00	18.11%

SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2014 BUDGET
 Amended 11/13/2013

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	2012 Actual	2013 Budget	2013 YTD	2013 Projected	2014 Budget	% CHANGE
Operating Revenue							
41100	Fines & Citations	143,158	110,000	90,048	120,064	123,000	11.8%
47200	Miscellaneous Revenue	-	100	323	323	-	-100.0%
Total Operating Revenue		143,158	110,100	90,371	120,387	123,000	11.7%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	2012 Actual	2013 Budget	2013 YTD	2013 Projected	2014 Budget	% CHANGE
Operating Expenses							
51000	Audits	-	-	-	-	-	0.0%
51100	Fiscal Agent/Bookeeping	648	648	-	648	660	1.9%
51200	Computer Software/Maintenance	2,620	2,600	-	2,600	2,700	3.8%
51300	Education/Training	645	1,200	885	860	1,200	0.0%
51400	Subscriptions/Periodicals/Dues	-	40	40	40	40	0.0%
51500	Insurance	2,898	2,600	1,383	2,600	2,600	0.0%
51600	Municipal Judge	5,000	5,000	2,500	5,000	5,000	0.0%
51700	Court Clerk	20,249	14,182	7,091	14,182	24,000	69.2%
51800	Supplies	866	600	577	769	700	16.7%
51900	Rent	1,200	600	-	600	650	8.3%
	Sauk County Treasurer	10,661	8,800	7,442	9,922	9,102	3.4%
	State of Wisconsin	32,452	24,200	19,151	25,534	27,060	11.8%
	Villages	59,538	47,300	39,522	52,697	51,660	9.2%
	Restitution/NSF Payments	2,892	-	3,506	4,675	-	
	Miscellaneous Expense	4,066	1,000	1,136	1,514	1,000	0.0%
Total Operating Expenses		143,733	108,770	83,232	121,641	126,372	16.2%
Operating Income/(Deficit)		(575)	1,330	7,139	(1,254)	(3,372)	
NET INCOME/(LOSS)		(575)	1,330	7,139	(1,254)	(3,372)	
Municipal Allocations							
	Village of Prairie du Sac Contribution	10,000	-	-	-	-	
	Village of Sauk City Contribution	10,000	-	-	-	-	
	Village of Prairie du Sac Repayment	(5,000)	-	-	-	(5,000)	
	Village of Sauk City Repayment	(5,000)	-	-	-	(5,000)	
Total		10,000	-	-	-	(10,000)	
NET AFTER ALLOCATIONS		9,425	1,330	7,139	(1,254)	(13,372)	
FUND BALANCE 12/31		13,093	3,943	20,232	11,839	(1,533)	



RESOLUTION No. 11-26-2013(a)

A RESOLUTION ADOPTING THE 2014 GENERAL FUND BUDGET AND 2013 LEVY

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

WHEREAS, it is necessary to levy property taxes to fund the 2014 General Fund Budget; and

WHEREAS, a public hearing was held on the proposed General Fund Budget for 2014 and 2013 Real and Personal Property Tax Levy on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 General Fund Budget in the amount of \$2,519,604.00 as attached as Exhibit #1; and

BE IT FURTHER RESOLVED, that the Village of Prairie du Sac hereby levys a 2013 Real and Personal Property Tax Levy in the amount of \$1,289,904.00 to fund the 2014 General Fund Budget.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

A handwritten signature in cursive script that reads "Cheryl A. Sherman".

Cheryl A. Sherman
Village President

A handwritten signature in cursive script that reads "Niki Conway".

Niki Conway
Village Clerk



RESOLUTION No. 11-26-2013(b)

A RESOLUTION ADOPTING THE 2014 DEBT SERVICE FUND BUDGET
AND 2013 LEVY

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

WHEREAS, it is necessary to levy property taxes to fund the 2014 Debt Service Fund; and

WHEREAS, a public hearing was held on the proposed Debt Service Fund Budget for 2014 and 2013 Real and Personal Property Tax Levy on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 Debt Service Fund Budget in the amount of \$1,196,273.00 as attached as Exhibit #1; and

BE IT FURTHER RESOLVED, that the Village of Prairie du Sac hereby levys a 2013 Real and Personal Property Tax Levy in the amount of \$762,527.00 to fund the 2014 Debt Service Fund Budget.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

A handwritten signature in cursive script, reading "Cheryl A. Sherman".

Cheryl A. Sherman
Village President

A handwritten signature in cursive script, reading "Niki Conway".

Niki Conway
Village Clerk



RESOLUTION No. 11-26-2013(c)

A RESOLUTION ADOPTING THE 2014 CAPITAL PROJECTS FUND BUDGET
AND 2013 LEVY

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

WHEREAS, it is necessary to levy property taxes to fund the 2014 Capital Projects Fund; and

WHEREAS, a public hearing was held on the proposed Capital Projects Fund Budget for 2014 and 2013 Real and Personal Property Tax Levy on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 Capital Projects Fund Budget in the amount of \$2,705,675.00 as attached as Exhibit #1; and

BE IT FURTHER RESOLVED, that the Village of Prairie du Sac hereby levys a 2013 Real and Personal Property Tax Levy in the amount of \$0.00 to fund the 2014 Capital Projects Fund Budget.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

A handwritten signature in cursive script that reads "Cheryl A. Sherman".

Cheryl A. Sherman
Village President

A handwritten signature in cursive script that reads "Niki Conway".

Niki Conway
Village Clerk



RESOLUTION No. 11-26-2013(d)

A RESOLUTION ADOPTING THE 2014 TAX INCREMENT DISTRICT FUND BUDGET

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

WHEREAS, a public hearing was held on the proposed Tax increment District Fund Budget for 2014 on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 Tax increment District Fund Budget in the amount of \$757,500.00 as attached as Exhibit #1.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

A handwritten signature in cursive script that reads "Cheryl A. Sherman".

Cheryl A. Sherman
Village President

A handwritten signature in cursive script that reads "Niki Conway".

Niki Conway
Village Clerk



RESOLUTION No. 11-26-2013(e)

A RESOLUTION ADOPTING THE 2014 SAUK PRAIRIE TRANSIT FUND BUDGET

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

WHEREAS, a public hearing was held on the proposed Sauk Prairie Transit Fund Budget for 2014 on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 Sauk Prairie Transit Fund Budget in the amount of \$128,699.00 as attached as Exhibit #1.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

Cheryl A. Sherman
Village President

Niki Conway
Village Clerk



RESOLUTION No. 11-26-2013(f)

A RESOLUTION ADOPTING THE 2014 UTILITY FUND BUDGET

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

WHEREAS, a public hearing was held on the proposed Utility Fund Budget for 2014 on November 26, 2013.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2014 Utility Fund Budget in the amount of \$6,176,689.00 as attached as Exhibit #1.

Adopted this 26th day of November, 2013.

Village of Prairie du Sac, WI

Cheryl A. Sherman
Village President

Niki Conway
Village Clerk