



# 2015 Annual Budget



Veteran's Memorial Park

*Approved by the Village Board  
November 25, 2014*

# TABLE OF CONTENTS

Village Board & Officials	1
2015 Budget Schedule	2
2015 Budget Public Notice	3
Trend in Equalized Value of Property (Graph)	4
Trend in Village Property Taxes (Graph)	5
2014 Payable 2015 Mill Rate (Table)	6
Proportionate Share of Taxes Levied (Graph)	6
General Fund – 2015 Revenues (Graph)	7
General Fund – 2015 Expenditures (Graph)	7
General Fund Revenues	8
General Fund Revenues – Notes	9
General Fund Expenditures	12
General Fund Expenditures – Notes	14
Debt Service Fund	21
Debt Service Fund – Notes	22
Capital Projects Fund	23
Capital Projects Fund – Notes	24
Tax Increment District Fund	25
Tax Increment District Fund – Notes	26
Sauk Prairie Transit Fund	27
Sauk Prairie Transit Fund – Notes	28
Electric Fund	29
Sanitary Sewer Fund	30
Storm Water Fund	31
Water Fund	32
Sauk Prairie Municipal Court	33
Budget Resolutions	34

**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  
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 Giese, 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  
Jerry Endres, Sauk Prairie Sewer Plant  
Dwight Pulsfus, Sauk Prairie Municipal Court Judge

## 2015 BUDGET SCHEDULE

Tuesday, August 26, 2014	2013 Audit is presented, Village Board Discusses Budget Needs/Guidelines as the Committee of the Whole
Friday, September 12, 2014	<b>Budget Requests Due to Village Administrator</b>
Tuesday, September 23, 2014	<b>Budget Presentations to Village Board – Part I</b> Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (SCDC, Plan Commission) Contingency
Tuesday, September 30, 2014	Administrative Committee Work Session on Budget
Tuesday, October 14, 2014	<b>Budget Presentations to Village Board – Part II</b> 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 21, 2014	Administrative Committee Work Session on Budget
Tuesday, October 28, 2014	<b>Budget Presentations to Village Board – Part III</b> General Revenue Debt Service Fund Tax Increment District Funds Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Wednesday, October 29, 2014	Administrative Committee Work Session and Consideration of Budget
Wednesday, October 29, 2014	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 6, 2014	Publication of Budget Summary & Hearing Notice in Newspaper (15 days before the date of the public hearing on budget)
Tuesday, November 25, 2014	Public Hearing and Village Board Consideration of Budget & Levy

# 2015 BUDGET PUBLIC NOTICE

## VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2015 BUDGET

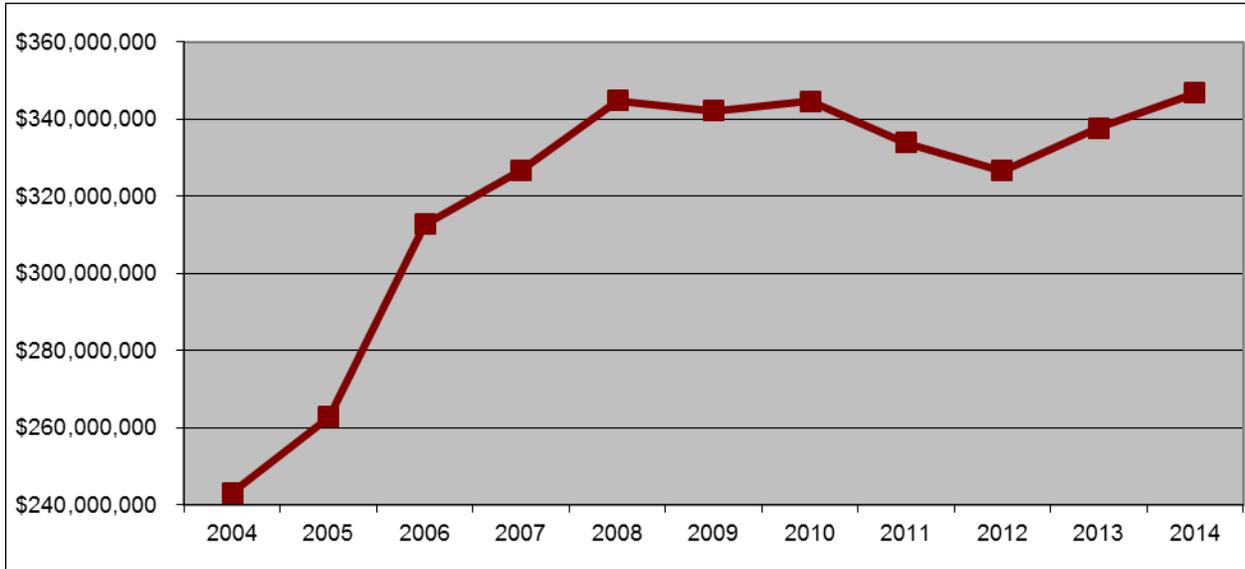
Public notice is hereby given that on November 25, 2014, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2015. A summary of the Proposed Budget is published herewith, and a copy of the complete Proposed Budget is available for public inspection at the Village Hall.

	2014 Budget	2015 Proposed	%
			CHANGE
<b><u>GENERAL FUND</u></b>			
<b>REVENUES</b>			
Taxes	1,487,651	1,542,864	
Intergovernmental Revenue	510,898	547,505	
Licenses, Permits, Fines & Forfeitures	83,160	84,720	
Public Charges for Services	348,416	349,210	
Miscellaneous Revenues	68,195	76,644	
Undesignated Reserves Applied	33,038	19,800	
Total General Fund Revenues	2,531,358	2,620,743	3.53%
<b>EXPENDITURES</b>			
General Government	296,678	302,332	
Public Safety	882,544	912,281	
Public Works	825,560	866,142	
Culture & Recreation	485,410	502,217	
Conservation & Development	10,128	22,157	
Contingency	19,284	15,600	
Total General Fund Expenditures	2,519,604	2,620,729	4.01%
GENERAL FUND BALANCE 12/31	1,310,978	1,310,993	
<b><u>DEBT SERVICE FUND</u></b>			
<b>REVENUES</b>			
Debt Service Property Tax Levy	762,527	806,674	
Utility Allocation	129,941	161,723	
TIF Allocation	206,741	204,805	
Other Revenue	37,997	57,942	
Total Debt Service Revenues	1,137,206	1,231,144	8.26%
<b>EXPENDITURES</b>			
Total Debt Service Expenditures	1,196,273	1,231,144	2.91%
GENERAL OBLIGATION DEBT BALANCE 12/31	7,533,256	6,573,942	
<b><u>CAPITAL PROJECTS FUND</u></b>			
<b>REVENUES</b>			
Capital Projects Property Tax Levy	-	-	
Funds from Borrowing	1,540,982	2,292,379	
Contribution from Utilities/Other Sources	1,164,693	89,240	
Total Capital Project Fund Revenues	2,705,675	2,381,619	-11.98%
<b>EXPENDITURES</b>			
Total Capital Project Fund Expenditures	2,705,674	2,381,619	-11.98%
CAPITAL FUND BALANCE 12/31	290,737	290,737	
<b><u>TAX INCREMENT DISTRICT (TID) FUND</u></b>			
<b>REVENUES</b>			
Property Taxes	797,797	995,364	
Total TID Revenues	797,797	995,364	24.76%
<b>EXPENDITURES</b>			
TID #2	35,000	-	
TID #3	156,740	150,289	
TID #4	345,103	382,000	
Debt Service Fund	206,741	204,805	
Repayment of Other Funds	13,916	14,110	
Total TID Expenditures	757,500	751,204	-0.83%
TID FUND BALANCE 12/31	611,896	856,056	
<b><u>SAUK PRAIRIE TRANSIT FUND</u></b>			
REVENUES	128,699	132,220	2.74%
EXPENDITURES	128,699	132,220	2.74%
TRANSIT FUND BALANCE 12/31	10,814	10,814	
<b><u>ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)</u></b>			
Revenues	5,569,186	6,482,714	16.40%
Expenditures	5,600,239	6,690,187	19.46%
ENTERPRISE FUND BALANCE 12/31	3,031,477	2,824,004	
<b><u>PROPERTY TAX LEVY</u></b>			
General Fund Property Tax	1,289,904	1,322,642	2.54%
Debt Service Fund Property Tax	762,527	806,674	5.79%
Capital Projects Fund Property Tax	-	-	0.00%
Total Property Tax Levy	2,052,431	2,129,317	3.75%

Niki Conway, Clerk/Treasurer  
Publish 11/06/2014

➤ Published November 6, 2014, in the *Sauk Prairie Star*.

## TREND IN EQUALIZED VALUE OF PROPERTY

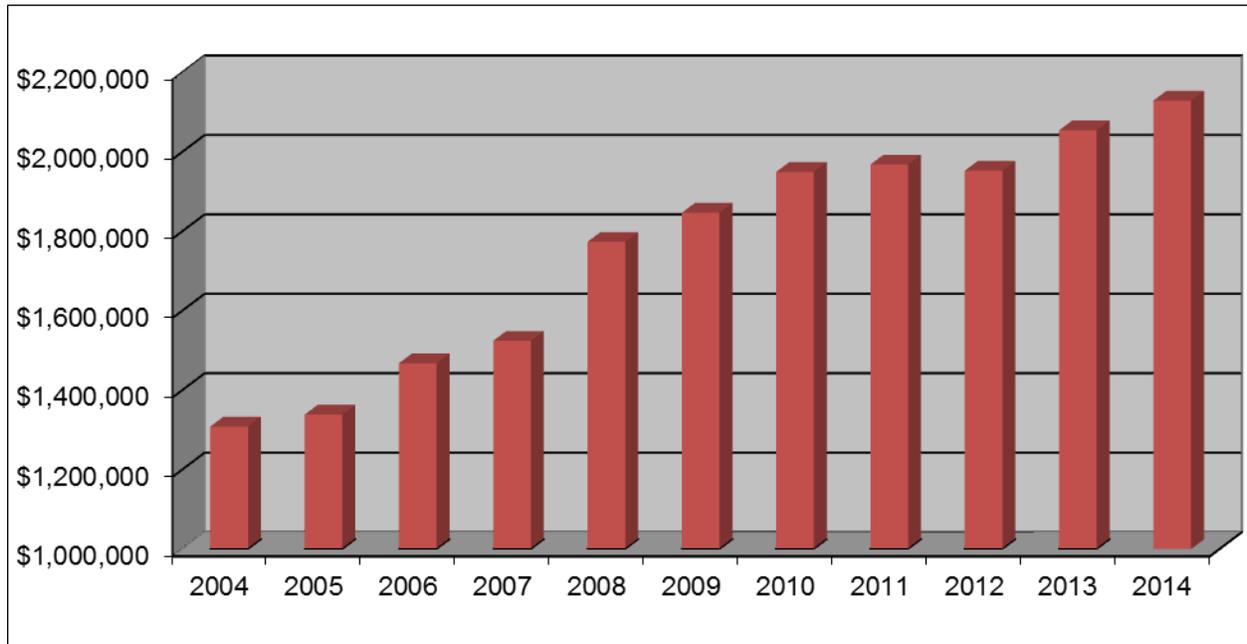


### Total Equalized Value (Includes TIF Increment)

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
2014	\$346,728,200

**42% 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%
2014	\$ 2,129,317	3.75%

- 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.
- 38% increase since 2004

# 2014 PAYABLE 2015 MILL RATE

## VILLAGE OF PRAIRIE DU SAC 2014 Total Tax Levies Payable in 2015

Taxing Districts	2013 Levy	2013 Mill Rate	2014 Levy	2014 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,042,246.00	\$ 8.986	\$ 3,276,578.00	\$ 9.506	5.79%
Village of Prairie du Sac	\$ 2,052,431.08	\$ 6.062	\$ 2,129,316.61	\$ 6.177	1.90%
Sauk County	\$ 1,408,376.20	\$ 4.160	\$ 1,501,206.43	\$ 4.355	4.70%
Madison Area Tech School	\$ 558,390.01	\$ 1.649	\$ 291,758.14	\$ 0.846	-48.68%
Tax Increment District (TID)	\$ 797,797.04	\$ 2.356	\$ 789,433.48	\$ 2.290	-2.81%
State of Wisconsin	\$ 57,288.88	\$ 0.169	\$ 58,841.86	\$ 0.171	0.88%
<b>TOTAL</b>	<b>\$ 7,916,529.21</b>	<b>\$ 23.383</b>	<b>\$ 8,047,134.52</b>	<b>\$ 23.346</b>	<b>-0.16%</b>

	2013	2014	Change
Total Assessed Value	\$ 338,564,200	\$ 344,693,700	1.81%
Village Equalized Value	\$ 337,577,200	\$ 346,728,200	2.71%

Taxing Districts	2013 % of Total Levy	2013 Taxes for \$225,000	2014 % of Total Levy	2014 Taxes for \$225,000	Change From Prior Year
Sauk Prairie School District	38.4%	\$ 2,021.79	40.7%	\$ 2,138.80	\$ 117.01
Village of Prairie du Sac	25.9%	\$ 1,363.99	26.5%	\$ 1,389.92	\$ 25.93
Sauk County	17.8%	\$ 935.97	18.7%	\$ 979.92	\$ 43.95
Madison Area Tech School	7.1%	\$ 371.09	3.6%	\$ 190.45	\$ (180.64)
Tax Increment District (TID)	10.1%	\$ 530.19	9.8%	\$ 515.31	\$ (14.89)
State of Wisconsin	0.7%	\$ 38.07	0.7%	\$ 38.41	\$ 0.34
<b>TOTAL</b>	<b>100%</b>	<b>\$ 5,261.10</b>	<b>100%</b>	<b>\$ 5,252.79</b>	<b>\$ (8.30)</b>

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

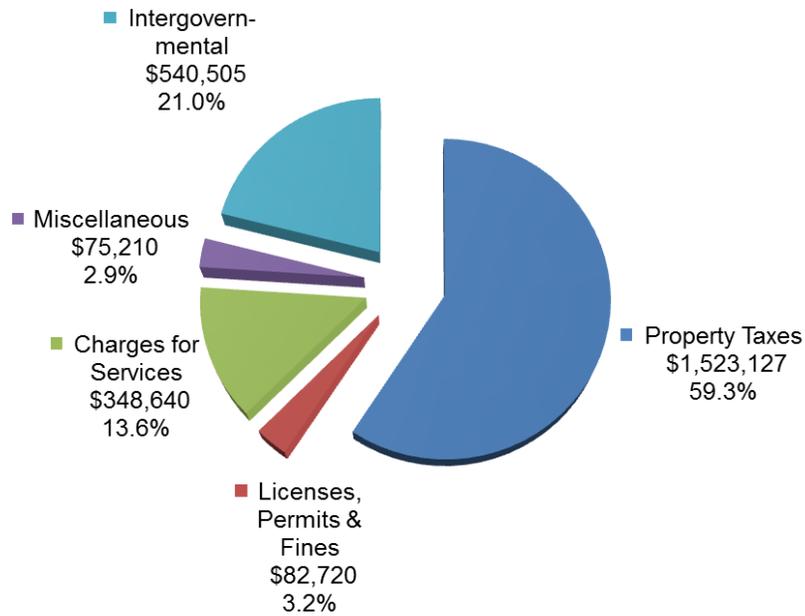
2013 Change \$192.30

### Your Tax Dollar -- How Is It Divided?

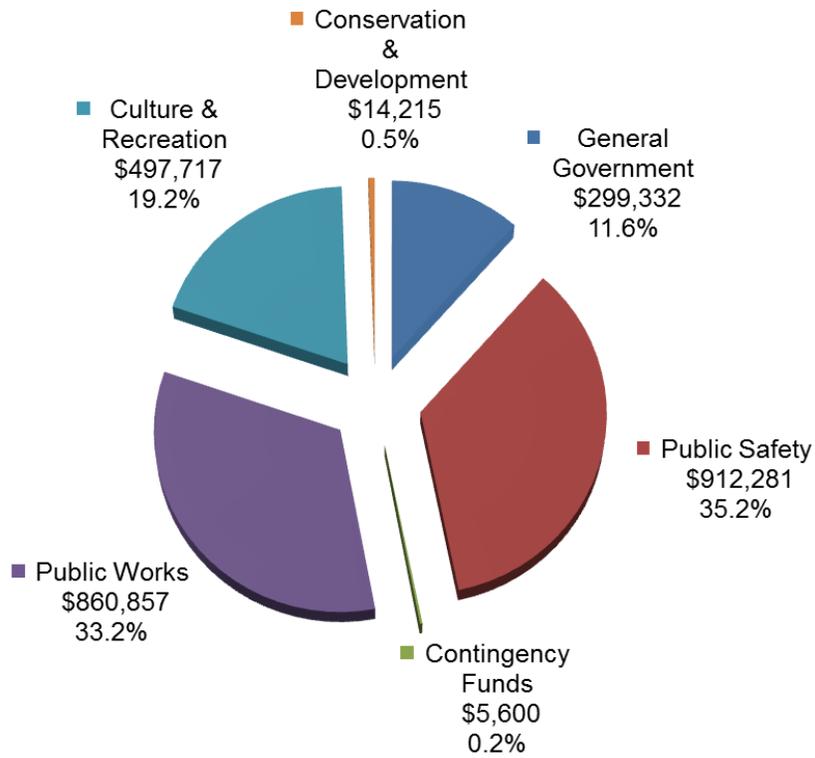


- Sauk Prairie School District
- Village of Prairie du Sac
- Sauk County
- Madison Area Tech School
- Tax Increment District (TID)
- State of Wisconsin

## GENERAL FUND – 2015 REVENUES



## GENERAL FUND – 2015 EXPENDITURES



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

PRELIMINARY\*

Account Number	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,272,346.00	1,289,904.37	580,456.96	1,289,904.37	1,322,642.37	2.54%
41310-00-000-000	UTILITY TAX EQUIVALENT	179,648.37	180,000.00	117,682.79	201,741.93	181,002.00	0.56%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	15,330.87	13,747.00	16,342.58	16,342.58	13,905.00	1.15%
41800-00-000-000	TAX RECOVERIES	0.00	0.00		0.00	0.00	
42500-00-000-000	SPEC. ASSESSMENTS	6,798.68	4,000.00	4,002.14	4,002.14	5,578.00	39.45%
<b>TAXES SUBTOTAL</b>		<b>1,474,123.92</b>	<b>1,487,651.37</b>	<b>718,484.47</b>	<b>1,511,991.02</b>	<b>1,523,127.37</b>	<b>2.38%</b>
<b>INTERGOVERNMENTAL REVENUES</b>							
43410-00-000-000	STATE SHARED REVENUE	159,913.19	157,954.00	56,217.00	157,968.00	161,582.00	2.30%
43510-00-000-000	EXEMPT COMPUTER AID	18,300.00	8,000.00	18,345.00	18,345.00	8,472.00	5.90%
43520-00-000-000	FIRE INSURANCE TAX	12,424.01	12,000.00	14,645.19	14,645.19	13,000.00	8.33%
43537-00-000-000	STATE HIGHWAY AID	202,849.73	204,964.07	153,689.88	204,964.07	224,448.00	9.51%
43540-00-000-000	DNR RECYCLING GRANT	16,858.28	16,800.00	16,839.38	16,839.38	16,839.00	0.23%
43720-25-000-862	COUNTY AID - LIBRARY	106,229.97	110,780.00	110,780.00	110,780.00	116,164.00	4.86%
43720-25-000-861	STATE AID - LIBRARY	400.00	400.00	0.00	0.00	0.00	(100.00%)
43210-00-000-000	FEMA FIRE DEPT GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
<b>INTERGOVERNMENT SUBTOTAL</b>		<b>516,975.18</b>	<b>510,898.07</b>	<b>370,516.45</b>	<b>523,541.64</b>	<b>540,505.00</b>	<b>5.80%</b>
<b>LICENSES, PERMITS AND FEES</b>							
44110-00-000-000	LIQUOR & MALT LICENSES	3,530.00	2,700.00	4,140.00	4,140.00	4,000.00	48.15%
44120-00-000-000	OPERATOR LICENSES	4,750.00	1,200.00	600.00	1,028.57	4,000.00	233.33%
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	300.00	300.00	300.00	0.00%
44122-00-000-000	SODA LICENSES	90.00	60.00	20.00	20.00	20.00	(66.67%)
44200-00-000-000	DOG LICENSES	2,442.50	3,000.00	2,120.00	2,623.00	2,500.00	(16.67%)
44201-00-000-000	CAT LICENSES	330.00	400.00	465.00	465.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	135.00	500.00	185.00	317.14	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	46,661.75	44,000.00	25,168.59	43,146.15	40,000.00	(9.09%)
44300-00-000-000	BUILDING PERMITS	54,487.00	30,000.00	40,162.80	68,850.51	30,000.00	0.00%
44400-00-000-000	ZONING PERMITS	935.00	500.00	80.00	137.14	500.00	0.00%
<b>FEES SUBTOTAL</b>		<b>114,161.25</b>	<b>83,160.00</b>	<b>73,741.39</b>	<b>121,527.53</b>	<b>82,720.00</b>	<b>(0.53%)</b>
<b>FEES FOR PUBLIC SERVICE</b>							
46902-00-000-000	PUBLICATION FEES	120.00	100.00	120.00	205.71	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	8,790.02	4,000.00	2,907.25	4,983.86	4,000.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	331,262.87	320,000.00	176,121.40	301,922.40	319,430.00	(0.18%)
46710-00-000-000	LIBRARY FINES/FEES	9,848.51	9,000.00	6,234.52	9,566.94	9,000.00	0.00%
46720-00-000-000	SHELTER RENTAL	1,600.00	1,400.00	2,021.00	2,021.00	2,000.00	42.86%
46740-00-000-000	TIF ADMINISTRATIVE FEES	12,374.00	13,915.82	0.00	14,022.53	14,109.83	1.39%
<b>PUBLIC FEES SUBTOTAL</b>		<b>363,995.40</b>	<b>348,415.82</b>	<b>187,404.17</b>	<b>332,722.44</b>	<b>348,639.83</b>	<b>0.06%</b>
<b>MISCELLANEOUS REVENUES</b>							
46900-00-000-000	MISC REVENUES	3,079.69	0.00	9,955.30	9,955.00	2,566.00	
47400-00-000-000	COMMISSION SERVICE FEES	6,571.44	10,011.00	3,940.14	6,754.53	11,240.00	12.28%
48100-00-000-000	INTEREST ON RESERVES	4,548.39	4,000.00	2,717.75	4,659.00	4,000.00	0.00%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	17,281.47	16,800.00	20,800.00	27,300.00	16,800.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	38,974.78	37,384.00	22,857.38	37,384.00	40,604.00	8.61%
<b>TOTAL MISCELLANEOUS</b>		<b>70,455.77</b>	<b>68,195.00</b>	<b>60,270.57</b>	<b>86,052.53</b>	<b>75,210.00</b>	<b>10.29%</b>
Transfer from Undesig. Reserves			33,784.00			19,800.00	(41.39%)
<b>TOTAL REVENUES</b>		<b>2,539,711.52</b>	<b>2,532,104.26</b>	<b>1,410,417.05</b>	<b>2,575,835.15</b>	<b>2,590,002.20</b>	<b>2.29%</b>

**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 owned 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.
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 (\$10,440) 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. 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).
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 \$5,960; Water \$2,861; Sewer \$2,861; Storm \$238. PW Building: Electric \$14,342; Water \$6,884; Sewer \$6,884; Storm \$574.
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	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	\$11,740.00	12,480.00	5,980.00	10,251.43	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	2,039.52	3,000.00	1,314.26	2,253.02	3,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	31,366.78	29,658.69	17,515.89	29,658.69	30,301.73	2.17%
51510-10-111-000	ADMINISTRATOR - OTHER	786.71	1,200.00	309.37	530.35	1,200.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	72,189.37	68,748.00	39,344.90	67,448.40	69,979.32	1.79%
51400-10-155-000	VILLAGE HALL STAFF FICA	9,169.78	8,625.00	4,826.56	8,274.10	8,874.87	2.90%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	16,369.91	7,247.00	3,997.00	6,852.00	7,210.61	(0.50)%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	28,043.38	24,305.00	12,045.91	20,650.13	28,304.99	16.46%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,261.07	1,500.00	257.60	441.60	1,500.00	0.00%
	<b>TOTAL VILLAGE HALL STAFF</b>	<b>172,966.52</b>	<b>156,763.69</b>	<b>85,591.49</b>	<b>146,359.72</b>	<b>162,851.52</b>	<b>3.88%</b>
51200-10-110-000	ELECTIONS STAFF SALARIES	1,092.67	4,230.00	808.63	1,386.22	4,230.00	0.00%
51200-10-100-000	ELECTION OTHER	835.27	2,000.00	1,073.29	1,839.93	2,000.00	0.00%
51400-10-211-000	LEGAL FEES	5,142.16	8,000.00	8,404.93	9,210.00	8,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	25,978.56	18,934.00	14,387.99	17,635.00	20,000.00	5.63%
51400-10-320-000	PUBLICATION EXPENSES	1,832.97	2,500.00	1,031.30	1,767.94	2,000.00	(20.00)%
51400-10-226-000	CABLE TV	0.00	0.00	0.00	0.00	0.00	0.00%
51500-10-213-000	AUDIT SERVICES	8,230.80	12,000.00	8,238.80	8,238.80	10,000.00	(16.67)%
51530-10-000-052	ASSESSOR	5,300.00	9,000.00	7,949.77	9,000.00	9,000.00	0.00%
51530-10-000-053	BOARD OF REVIEW	0.00	250.00	50.00	50.00	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	11,232.02	9,000.00	5,847.86	10,024.90	10,000.00	11.11%
51550-10-000-000	MISCELLANEOUS EXPEND.	3,638.29	3,000.00	1,871.42	2,879.00	3,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	366.39	4,000.00	462.98	793.68	2,000.00	(50.00)%
51600-10-230-000	VILL HALL MAINT & UTIL.	18,154.41	20,000.00	10,465.56	17,940.96	20,000.00	0.00%
51600-10-350-049	COMPUTER SYSTEM MAINT.	1,105.83	3,000.00	620.41	1,063.56	2,000.00	(33.33)%
51930-10-513-000	PROPERTY INSURANCE	9,471.24	10,000.00	6,226.94	6,226.94	10,000.00	0.00%
51930-10-514-000	LIABILITY/AUTO INSURANCES	13,459.80	18,000.00	7,526.55	12,902.66	18,000.00	0.00%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	13,054.27	16,000.00	6,144.68	10,533.74	16,000.00	0.00%
	<b>TOTAL GENERAL VILLAGE</b>	<b>118,894.68</b>	<b>139,914.00</b>	<b>81,111.11</b>	<b>111,493.33</b>	<b>136,480.00</b>	<b>(2.45)%</b>
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>291,861.20</b>	<b>296,677.69</b>	<b>166,702.60</b>	<b>257,853.05</b>	<b>299,331.52</b>	<b>0.89%</b>
52100-10-110-000	SAUK PRAIRIE POLICE	666,892.00	685,337.00	514,002.75	685,337.00	716,872.00	4.60%
52100-10-160-000	MUNICIPAL COURT	0.00	2,000.00	0.00	9,961.00	4,200.00	110.00%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	3,587.68	6,000.00	1,769.80	3,033.94	6,000.00	0.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	49,809.20	62,085.00	41,377.31	52,604.00	62,650.00	0.91%
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	6,036.27	4,320.00	1,220.40	2,092.11	4,630.00	7.18%
52200-20-155-000	FIRE FICA	4,046.40	4,516.00	3,140.54	3,988.49	4,556.00	0.89%
52200-20-000-800	FIRE - COMMUNITY EDUC	292.92	1,400.00	0.00	1,400.00	2,500.00	78.57%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	37,120.66	37,675.00	21,511.99	36,877.70	37,885.00	0.56%
52200-20-810-000	FIRE - EQUIPMENT	28,642.86	23,175.00	24,985.95	42,833.06	16,550.00	(28.59)%
52300-20-000-000	AMBULANCE FEES	23,594.10	24,036.00	24,036.00	24,036.00	24,138.00	0.42%
52400-10-000-000	BUILDING INSPECTION	49,619.00	28,500.00	30,802.50	52,804.29	27,300.00	(4.21)%
52500-10-000-000	EMERGENCY GOVERNMENT	0.00	3,500.00	0.00	0.00	5,000.00	42.86%
	<b>TOTAL PUBLIC SAFETY</b>	<b>869,641.09</b>	<b>882,544.00</b>	<b>662,847.24</b>	<b>914,967.59</b>	<b>912,281.00</b>	<b>3.37%</b>
53100-15-111-000	DPW TRAINING	4,660.66	6,000.00	3,866.66	6,628.56	6,800.00	13.33%
53100-15-155-000	DPW FICA	13,248.55	16,500.00	9,041.12	15,499.06	16,912.50	2.50%
53100-15-154-000	DPW RETIREMENT	4,394.19	14,743.00	3,550.37	6,086.35	15,111.58	2.50%
53100-15-149-000	DPW EMPLOYEE INSURANCES	61,818.18	65,000.00	42,597.57	73,024.41	66,625.00	2.50%
53100-15-193-000	DPW UNIFORM EXPENSES	418.48	1,600.00	1,561.42	1,561.42	1,600.00	0.00%
	<b>SUBTOTAL DPW BENEFITS</b>	<b>84,540.06</b>	<b>103,843.00</b>	<b>60,617.14</b>	<b>102,799.80</b>	<b>107,049.08</b>	<b>3.09%</b>
53300-15-110-000	STREETS SALARIES	31,040.84	39,024.18	23,363.05	40,050.94	39,999.78	2.50%
53300-15-000-810	STREETS: SIDEWALK REPAIR	22,231.80	24,000.00	704.99	24,000.00	24,000.00	0.00%
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	12,661.00	14,000.00	5,209.97	8,931.38	14,000.00	0.00%
53300-15-000-812	STREETS LIGHTING	50,866.08	52,000.00	30,096.62	51,594.21	52,000.00	0.00%
	<b>SUBTOTAL STREETS</b>	<b>131,799.72</b>	<b>144,024.18</b>	<b>66,874.63</b>	<b>139,576.53</b>	<b>144,999.78</b>	<b>0.68%</b>
53230-15-110-000	SHOP SALARIES	4,851.16	8,331.12	4,510.40	7,732.11	8,539.40	2.50%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	14,244.89	17,000.00	12,883.02	22,085.18	20,000.00	17.65%
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	3,278.90	5,000.00	182.10	312.17	5,000.00	0.00%
53230-15-340-000	SHOP SUPPLIES	13,796.98	14,200.00	7,789.82	13,353.98	14,200.00	0.00%
	<b>SUBTOTAL SHOP</b>	<b>36,171.93</b>	<b>44,531.12</b>	<b>25,365.34</b>	<b>43,483.44</b>	<b>47,739.40</b>	<b>7.20%</b>
53240-15-110-000	MACHINERY SALARIES	12,219.22	16,747.50	6,612.50	11,335.71	17,166.19	2.50%
53240-15-450-000	GAS & OIL	27,475.04	26,000.00	18,582.90	31,856.40	28,000.00	7.69%
53240-15-350-000	MACHINERY SUPPLY & MNTC	12,980.37	12,000.00	7,456.76	12,783.02	14,000.00	16.67%
	<b>SUBTOTAL MACHINERY</b>	<b>52,674.63</b>	<b>54,747.50</b>	<b>32,652.16</b>	<b>55,975.13</b>	<b>59,166.19</b>	<b>8.07%</b>
53300-15-110-813	SNOW & ICE SALARIES	35,832.26	42,300.00	20,387.46	34,949.93	43,357.50	2.50%
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	36,724.52	38,000.00	24,899.75	38,000.00	52,000.00	36.84%
	<b>SUBTOTAL SNOW &amp; ICE</b>	<b>72,556.78</b>	<b>80,300.00</b>	<b>45,287.21</b>	<b>72,949.93</b>	<b>95,357.50</b>	<b>18.75%</b>
53450-15-110-814	TRAFFIC CONTROL SALARIES	5,309.84	4,060.00	4,173.15	7,153.97	4,161.50	2.50%
53450-15-100-814	TRAFFIC CONTROL - OTHER	1,025.19	2,500.00	1,342.75	2,301.86	2,500.00	0.00%
	<b>SUBTOTAL TRAFFIC CONTROL</b>	<b>6,335.03</b>	<b>6,560.00</b>	<b>5,515.90</b>	<b>9,455.83</b>	<b>6,661.50</b>	<b>1.55%</b>

53640-15-110-815	TREES: PLANT/TRIM SALARIES	1,624.75	3,273.38	2,115.74	3,626.98	3,355.21	2.50%
53640-15-110-816	TREES: CHIPPING SALARIES	5,117.66	15,252.00	3,045.84	5,221.44	15,633.30	2.50%
53640-15-100-815	TREES - OTHER	3,914.07	6,000.00	3,950.42	5,950.00	6,000.00	0.00%
	<b>SUBTOTAL TREES &amp; BRUSH</b>	<b>10,656.48</b>	<b>24,525.38</b>	<b>9,112.00</b>	<b>14,798.42</b>	<b>24,988.51</b>	<b>1.89%</b>
53620-15-110-817	REFUSE: YARD WASTE	19,302.29	17,491.50	8,071.61	13,837.05	17,928.79	2.50%
53620-15-110-818	REFUSE: SOLID WASTE	34,912.40	28,537.74	19,287.47	33,064.23	29,251.18	2.50%
53620-15-100-000	REFUSE - OTHER	12,672.54	13,000.00	7,475.00	12,814.29	20,000.00	53.85%
53620-15-000-820	REFUSE COLLECT & RECYCLING	319,618.47	308,000.00	143,828.78	294,922.40	307,715.00	(0.09%)
	<b>SUBTOTAL REFUSE</b>	<b>386,505.70</b>	<b>367,029.24</b>	<b>178,662.86</b>	<b>354,637.97</b>	<b>374,894.97</b>	<b>2.14%</b>
	<b>TOTAL PUBLIC WORKS</b>	<b>781,240.33</b>	<b>825,560.42</b>	<b>424,087.24</b>	<b>793,677.04</b>	<b>860,856.93</b>	<b>4.28%</b>
55110-25-110-000	LIBRARY DIRECTOR	50,382.87	50,828.00	32,274.27	50,828.00	52,861.00	4.00%
55110-25-110-860	LIBRARY STAFF SALARIES	145,739.47	150,490.00	84,388.60	150,490.00	153,534.00	2.02%
55110-25-130-000	LIBRARY FRINGES	57,425.45	60,830.00	43,648.97	60,830.00	63,699.50	4.72%
55110-25-191-000	LIBRARY EDUC & MISC	3,881.99	4,162.00	2,717.34	4,162.00	4,071.00	(2.19%)
55110-25-215-000	LIBRARY ARCHITECT FEES	8,203.14	0.00	0.00	0.00	0.00	0.00%
55110-25-240-000	LIBRARY BUILDING MNTC	24,056.85	11,000.00	6,495.06	11,400.00	12,264.72	11.50%
55110-25-220-000	LIBRARY BLDG UTILITIES	26,016.36	21,078.00	14,789.41	24,948.00	23,800.00	12.91%
55110-25-000-850	LIBRARY BOOKS	4,491.78	26,000.00	14,491.07	26,000.00	26,000.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	11,379.88	4,600.00	2,725.83	4,600.00	4,600.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	1,909.76	12,527.00	7,347.38	12,527.00	12,527.00	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	463.31	2,050.00	1,352.43	2,050.00	6,924.00	237.76%
55110-25-340-000	LIBRARY SUPPLIES	6,608.76	6,900.00	5,401.95	7,400.00	7,200.00	4.35%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	3,922.04	4,460.00	3,581.70	4,460.00	4,460.00	0.00%
55110-25-000-049	COMPUTER REPLACEMENT FUND	3,779.91	4,500.00	3,470.50	4,500.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	2,880.61	2,744.00	2,788.44	2,788.00	2,788.00	1.60%
55110-25-000-854	LIBRARY PROGRAMMING	3,137.43	3,200.00	2,639.01	3,400.00	3,400.00	6.25%
55110-25-000-855	LIBRARY AUTOMATION	27,905.00	28,370.00	28,369.79	28,370.00	26,446.00	(6.78%)
	<b>SUBTOTAL LIBRARY</b>	<b>382,184.61</b>	<b>393,739.00</b>	<b>256,481.75</b>	<b>398,753.00</b>	<b>409,075.22</b>	<b>3.90%</b>
55200-15-110-000	PARKS SALARIES	19,729.86	30,704.00	14,571.59	24,979.87	31,471.60	2.50%
55200-15-200-000	PARKS MOWING CONTRACT	10,187.00	11,000.00	5,987.00	10,263.43	11,000.00	0.00%
55200-15-241-000	PARKS EQUIPMENT	3,350.00	6,700.00		6,700.00	4,600.00	(31.34%)
55200-15-350-000	PARKS SUPPL & MAINT	14,009.11	16,000.00	12,066.56	17,066.56	16,000.00	0.00%
	<b>SUBTOTAL PARKS</b>	<b>47,275.97</b>	<b>64,404.00</b>	<b>32,625.15</b>	<b>59,009.86</b>	<b>63,071.60</b>	<b>(2.07%)</b>
55300-15-110-040	DECORATIONS SALARIES	3,995.64	3,654.00	1,183.66	2,029.13	3,745.35	2.50%
55300-15-350-040	DECORATIONS SUPPL & MAINT	3,934.37	5,000.00	2,820.15	4,834.54	5,000.00	0.00%
55300-15-790-000	EVENTS CONTRIBUTIONS	1,941.01	2,500.00	2,500.00	2,500.00	0.00	(100.00%)
55300-15-000-711	SAUK PRAIRIE HISTOR. SOC.	2,000.00	0.00	0.00	0.00	0.00	0.00%
55300-15-000-712	AIRPORT	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	13,613.00	13,613.00	13,613.00	13,613.00	14,325.00	5.23%
	<b>SUBTOTAL RECREATION</b>	<b>27,984.02</b>	<b>27,267.00</b>	<b>22,616.81</b>	<b>25,476.67</b>	<b>25,570.35</b>	<b>(6.22%)</b>
	<b>TOTAL RECREATION/CULTURE</b>	<b>457,444.60</b>	<b>485,410.00</b>	<b>311,723.71</b>	<b>483,239.53</b>	<b>497,717.17</b>	<b>2.54%</b>
56000-10-110-000	PLAN COMMISSION SALARIES	1,160.00	1,440.00	280.00	480.00	1,440.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	320.84	500.00	0.00	0.00	12,000.00	2,300.00%
56000-10-000-706	SAUK COUNTY DEVEL. CORP	7,637.00	7,638.00	7,638.00	7,638.00	0.00	(100.00%)
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	295.00	500.00	100.00	100.00	725.00	45.00%
	<b>TOTAL CONSERV. &amp; DEVELOPMENT</b>	<b>9,412.84</b>	<b>10,128.00</b>	<b>8,018.00</b>	<b>8,218.00</b>	<b>14,215.00</b>	<b>40.35%</b>
57000-10-910-000	CONTINGENCY FUND	39,859.31	10,000.00	0.00	0.00	0.00	(100.00%)
57000-10-910-048	CONTINGENCY-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	0.00	9,284.00	14,435.00	14,435.00	5,600.00	(39.68%)
	<b>TOTAL CONTINGENCY FUNDS</b>	<b>39,859.31</b>	<b>19,284.00</b>	<b>14,435.00</b>	<b>14,435.00</b>	<b>5,600.00</b>	<b>(70.96%)</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,449,459.37</b>	<b>2,519,604.11</b>	<b>1,587,813.79</b>	<b>2,472,390.21</b>	<b>2,590,001.62</b>	<b>2.7940%</b>

**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.
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 National Appraisal (who will be retiring after the 2015 assessment year).
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 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 is provided by the League of Wisconsin Municipalities – Mutual Insurance.
Worker/UC Insurance	General Fund pays 46% of Worker Compensation premiums. Workers Compensation is provided by the 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 based on population. In 2015, 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. 2015 rate remains at \$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. Includes allocation in 2015 to add an additional warning siren in the Village, that was to be added in 2014.

## **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 rental of tractor to operate snow blower. Also includes rent of a tractor to plow snow in hard to reach areas too 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 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.
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. Allocation includes \$4,800 in 2015 for repainting of one shelter in Marion Park.
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	In past years the Village contributed \$2500 to Fire on the River. This funding is eliminated in 2015. 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 required update of the entire Sauk Prairie Comprehensive Plan in 2015.

Sauk Cnty Dvlpmnt Corp.	Annual membership dues based on population. This funding is eliminated in 2015, thereby ending the Village's membership.
Economic Development	Funds to be used at the discretion of the Economic Development Committee. Includes allocation for membership on the Pink Lady Rail Commission, \$225 for 2015.

**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	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	678,351.00	762,526.71	343,129.39	762,129.14	806,674.24	5.79%
49212-00-000-000	UTILITY ALLOCATION	116,890.00	129,941.14	44,348.79	82,715.29	161,722.92	
49214-00-000-000	TIF #2 ALLOCATION	37,145.60	37,145.44	10,796.00	11,392.00	37,174.24	
49216-00-000-000	TIF #3 ALLOCATION	190,799.00	169,596.00	120,230.01	168,800.58	167,630.63	
	FRIENDS OF RUTH CULVER LIBRARY	60,734.63	59,067.13	56,250.00	59,067.13	57,942.13	
	BAB PAYMENT	38,304.04	37,997.00	17,771.00	17,771.00	0.00	
	TOTAL DEBT SERVICE FUND REVENUE	1,122,224.27	1,196,273.42	592,525.19	1,101,875.14	1,231,144.16	2.91%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	872,575.91	962,805.42	771,070.74	972,060.00	1,013,008.80	
58200-00-000-000	DEBT SERVICE - INTEREST	252,248.37	231,468.00	73,466.47	202,501.09	216,135.36	
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	1,126,824.28	1,196,273.42	844,537.21	1,176,561.09	1,231,144.16	2.91%

**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.
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, depository trust fees and paying agent fees for scheduled debt service payments.

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

Account Number	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 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	\$535,860.10	1,540,982.00	379,058.00	1,181,599.66	2,292,379.00	
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		1,164,693.00	181,376.73	767,857.00	89,240.00	
TOTAL PROJECT FUND REVENUES		535,860.10	2,705,675.00	560,434.73	1,949,456.66	2,381,619.00	(11.98%)
EXPENDITURES							
59000-10-950-596	CAP PROJ - LIBRARY BUILDING PROJECT	3,090.17	0.00	0.00	0.00	0.00	
	CAP PROJ - FIELDSTONE PARK	169,500.53	0.00	0.00	0.00	0.00	
	CAP PROJ - 9TH STREET (OAK TO GRAND)	378,454.38	0.00	0.00	3,870.32	0.00	
	CAP PROJ - PRAIRIE STREET COUNTY PF	26,115.66	0.00	0.00	0.00	0.00	
	CAP PROJ - PRAIRIE STREET MULTI-PATH	0.00	317,500.00	51,296.71	51,296.71	258,703.00	
	CAP PROJ - 15TH STREET (PRAIRIE TO NORTH)	163,821.55	0.00	4,574.44	0.00	0.00	
	CAP PROJ - 17TH STREET (PRAIRIE TO NORTH)	163,449.19	0.00	4,574.44	0.00	0.00	
	CAP PROJ - 640 WATER STREET	117,816.51	0.00	0.00	0.00	0.00	
	CAP PROJ - LUEDERS RD SANITARY SEWER		233,106.00	41,200.74	258,220.86	0.00	
	CAP PROJ - GRAND AVE (5TH TO 9TH)		622,734.00	104,388.08	595,030.67	0.00	
	CAP PROJ - BOAT LAUNCH	38,527.48	590,000.00	12,083.25	569,000.00	0.00	
	CAP PROJ - TON TRUCK 2014		46,000.00	24,980.05	24,980.05	0.00	
	CAP PROJ - FIRE DEPT PPE		15,000.00	0.00	15,000.00	0.00	
	CAP PROJ - POLICE DEPT		23,676.00	23,676.00	23,676.00	23,676.00	
	CAP PROJ - ADVANCE METERING INFRAST		667,658.00	293,661.02	396,458.00	54,240.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	0.00	0.00	0.00	0.00	164,000.00	
	CAP PROJ - BROADWAY STREET	0.00	0.00	0.00	11,924.05	1,581,000.00	
	CAP PROJ - LEAF VAC	0.00	0.00	0.00	0.00	35,000.00	
	CAP PROJ - PW COLD STORAGE ADDITION	0.00	0.00	0.00	0.00	100,000.00	
	CAP PROJ - WASHINGTON MUNICIPAL LOT	155,238.82	190,000.00	0.00	0.00	165,000.00	
TOTAL PROJECT FUND EXPENDITURES		1,216,014.29	2,705,674.00	560,434.73	1,949,456.66	2,381,619.00	(11.98%)

**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.
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 is continuation of the project started in 2014 to convert both the Water and Electric meters to Advance Metering Infrastructure (AMI). The cost includes the installation of 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 over future years.
Public Works Equipment	Includes the purchase of a new snow plow, a new truck body for an existing truck and a new dump truck. The purchases will be funded by new GO Note.
Broadway Street	This project is the reconstruction of Broadway from 7 <sup>th</sup> to Lueders Rd. It includes utility improvements, sidewalk installation and storm water improvements. The project also includes the installation of sidewalk along 13 <sup>th</sup> Street between Broadway and Grand Avenue. The installation of the stop light at 13 <sup>th</sup> and PF will also be included. The project will be financed by new GO Debt with contributions from utilities, Sauk County and Sauk Prairie School District.
Leaf Vac	Purchase of a new leaf vacuum. To be funded by cash funds from the storm utility.
PW Cold Storage Add	This would be a building addition to the existing cold storage building located at 1700 North Street. The project would be funded by new GO Debt.
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 previous borrowed GO Debt with repayment by Tax Increment District #3.

**Village of Prairie du Sac  
TID FUND**

Account	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	Increase
<b>REVENUES</b>							
41120-00-000-004	Tax Increment Revenue TID #2	203,648.34	195,332.54	87,899.64	195,332.45	146,105.36	
41120-00-000-005	Tax Increment Revenue TID #3	286,154.02	257,188.74	115,734.93	257,188.74	259,889.61	
	Tax Increment Revenue TID #4	226,931.54	345,275.88	155,374.15	345,275.88	383,430.71	
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	
	TID Fund Balance Applied	-	-	-	-	-	
<b>TOTAL TID FUND REVENUE</b>		<b>716,733.90</b>	<b>797,797.16</b>	<b>359,008.72</b>	<b>797,797.07</b>	<b>789,425.69</b>	<b>(0.01)</b>
<b>EXPENDITURES</b>							
58000-00-000-004	TID #2 Debt Service	43,707.33	37,145.00	10,796.00	11,392.00	37,174.24	
58000-00-000-005	TID #3 Debt Service	70,756.44	169,596.00	120,230.01	168,800.58	167,630.63	
58900-00-000-004	TID #2 Proj Expenses	9,840.46	35,000.00	4,149.97	30,974.97	-	
58900-00-000-005	TID #3 Proj Expenses	106,185.54	156,740.00	9,567.99	163,961.00	150,289.00	
58900-00-000-204	TID #4 Proj Expenses	198,169.33	345,103.00	2,380.00	318,765.88	382,000.00	
59260-00-000-005	Utility Fund/Gen Fund Advancement	12,374.63	13,915.82	-	14,022.53	14,109.83	
<b>TOTAL TID FUND EXPENSES</b>		<b>441,033.73</b>	<b>757,499.82</b>	<b>147,123.97</b>	<b>707,916.96</b>	<b>751,203.70</b>	<b>(0.01)</b>

**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. 2014 was the last year for projects for TID#2.
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.
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	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	11,736	9,284	11,263	5,328	5,528	-40.45%
	SAUK CITY ALLOCATION	11,736	9,284	11,263	5,328	5,528	-40.45%
	FARE REVENUES	33,927	32,200	26,128	44,791	44,476	38.12%
	COMMUNITY CONTRIBUTIONS	3,065	2,000	1,000	2,000	2,000	0.00%
	PUBLIC TRANSIT GRANT FUNDS	68,858	75,932	28,150	75,932	74,688	-1.64%
	<u>Total Transit Fund Revenues</u>	<u>129,322</u>	<u>128,699</u>	<u>77,805</u>	<u>133,378</u>	<u>132,220</u>	<u>2.74%</u>
	Expenditures						
	TRANSIT SERVICE	129,323	128,699	77,804	133,378	132,220	
	<u>Total Transit Fund Expenses</u>	<u>129,323</u>	<u>128,699</u>	<u>77,804</u>	<u>133,378</u>	<u>132,220</u>	<u>2.74%</u>
	Ridership	11,653		7,399	12,684		

**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 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 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	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
<b>OPERATING REVENUE</b>							
00440-00-060-000	Residential Sales	\$1,726,798.49	1,724,766.00	\$1,008,829.98	1,729,422.82	1,777,064.00	3.03%
00442-00-070-000	Commercial Sales	470,784.53	484,924.00	282,682.71	484,598.93	503,245.00	3.78%
00443-00-080-000	Large Power	542,983.21	555,537.00	433,907.91	743,842.13	786,383.00	41.55%
00443-00-083-000	Industrial Power	1,384,122.53	1,453,994.00	778,020.04	1,333,748.64	1,389,464.00	(4.44%)
00443-00-081-000	Small Power	737,929.50	741,768.00	433,889.92	743,811.29	801,836.00	8.10%
00444-00-090-000	Public Street & Highway Lighting	51,215.78	53,716.00	29,468.30	50,517.09	54,657.00	1.75%
	<b>Total Operating Revenue</b>	<b>4,913,834.04</b>	<b>5,014,705.00</b>	<b>2,966,798.86</b>	<b>5,085,940.90</b>	<b>5,312,649.00</b>	<b>5.94%</b>
<b>OTHER OPERATING REVENUE</b>							
00450-00-000-000	Forfeited Discounts	6,130.57	6,000.00	3,761.26	6,447.87	6,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	24,163.81	20,000.00	3,299.11	23,056.00	20,000.00	0.00%
	<b>Total Other Revenue</b>	<b>30,294.38</b>	<b>26,000.00</b>	<b>7,060.37</b>	<b>29,503.87</b>	<b>26,000.00</b>	<b>0.00%</b>
	<b>Total Operating Revenues</b>	<b>4,944,128.42</b>	<b>5,040,705.00</b>	<b>2,973,859.23</b>	<b>5,115,444.78</b>	<b>5,338,649.00</b>	<b>5.91%</b>
<b>EXPENSES</b>							
00555-00-000-000	Purchased Power	3,934,036.51	4,056,140.00	2,033,647.82	3,486,253.41	4,288,165.00	5.72%
	<b>Supply and Transmission Total</b>	<b>3,934,036.51</b>	<b>4,056,140.00</b>	<b>2,033,647.82</b>	<b>3,486,253.41</b>	<b>4,288,165.00</b>	<b>5.72%</b>
00580-00-000-000	Operation Supervision Expense	31,680.31	38,500.00	17,240.44	29,555.04	30,293.92	(21.31%)
00585-00-000-000	Street Light/Signal System Expense	5,319.56	4,000.00	959.31	1,644.53	5,000.00	25.00%
00586-00-000-000	Meter Expenses	630.08	1,200.00	157.26	269.59	1,200.00	0.00%
00587-00-000-000	Customer Installations Expense	171.84	1,000.00	174.42	299.01	1,000.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	35,107.85	28,000.00	21,165.72	36,284.09	35,000.00	25.00%
00593	Mntc. of Lines	135,288.46	100,000.00	65,342.39	112,015.53	115,000.00	15.00%
00595	Mntc. of Line Transformers	3,450.92	5,000.00	0.00	0.00	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	4,790.82	5,000.00	3,861.10	6,619.03	5,000.00	0.00%
00597	Mntc. of Meters	4,990.80	10,000.00	4,928.56	8,448.96	10,000.00	0.00%
00598	Mntc. of Miscellanous Distribution Plant	8,290.74	10,000.00	4,881.43	8,368.17	10,000.00	0.00%
	<b>Distribution Expense Total</b>	<b>229,721.38</b>	<b>202,700.00</b>	<b>118,710.63</b>	<b>203,503.94</b>	<b>217,493.92</b>	<b>7.30%</b>
00902-00-110-000	Meter Reading Labor	6,137.47	7,467.88	5,346.64	9,165.67	2,000.00	(73.22%)
00903	Accounting and Collection Labor	41,909.88	51,917.00	25,209.27	43,215.89	53,214.93	2.50%
00905-00-000-000	Supplies and Expenses	2,849.61	3,200.00	1,302.94	2,233.61	3,200.00	0.00%
00904-00-000-000	Uncollectible Accounts	16,688.16	1,000.00	213.55	366.09	1,000.00	0.00%
	<b>Customer Accounts Total</b>	<b>67,585.12</b>	<b>63,584.88</b>	<b>32,072.40</b>	<b>54,981.26</b>	<b>59,414.93</b>	<b>(6.56%)</b>
00920-00-110-000	Administrative and General Salaries	25,096.10	32,490.00	21,769.05	37,318.37	38,251.33	17.73%
00921-00-000-000	Office Supplies and Expenses	23,415.04	18,000.00	13,013.10	22,308.17	24,000.00	33.33%
00923-00-000-000	Outside Services Employed	49,318.88	30,000.00	11,211.63	19,219.94	35,000.00	16.67%
00924-00-000-000	Property Insurance	13,110.94	14,500.00	8,370.77	14,349.89	40,000.00	175.86%
00925-00-000-000	Injuries and Damages	2,658.02	3,000.00	64.36	110.33	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	116,426.46	109,200.00	82,644.59	141,676.44	150,000.00	37.36%
00928-00-000-000	Regulatory Commission Expense	6,856.11	4,800.00	349.00	598.29	4,800.00	0.00%
00930-00-000-000	Miscellaneous General Expense	37,047.64	25,000.00	22,190.19	38,040.33	38,000.00	52.00%
00933-00-000-000	Transportation Expenses	13,481.46	25,000.00	8,883.10	15,228.17	20,000.00	(20.00%)
	<b>Administrative and General Total</b>	<b>287,410.65</b>	<b>261,990.00</b>	<b>168,495.79</b>	<b>288,849.93</b>	<b>353,051.33</b>	<b>34.76%</b>
	<b>Total Operating Expenses</b>	<b>4,518,753.66</b>	<b>4,584,414.88</b>	<b>2,352,926.64</b>	<b>4,033,588.53</b>	<b>4,918,125.17</b>	<b>7.28%</b>
	<b>NET OPERATING INCOME</b>	<b>425,374.76</b>	<b>456,290.12</b>	<b>620,932.59</b>	<b>1,081,856.25</b>	<b>420,523.83</b>	<b>(7.84%)</b>
00419-00-000-000	Interest Income	2,687.38	3,000.00	1,524.38	2,613.22	2,600.00	(13.33%)
00454-00-000-000	Rent from Electric Property	21,372.58	14,000.00	16,649.78	21,453.00	20,000.00	42.86%
00456-00-000-000	Miscellaneous Electric Revenue	454.36	1,000.00	274.71	470.93	1,000.00	0.00%
	<b>Total Non-Operating Revenue</b>	<b>24,514.32</b>	<b>18,000.00</b>	<b>18,448.87</b>	<b>24,537.15</b>	<b>23,600.00</b>	<b>31.11%</b>
00403-00-000-000	Depreciation	266,023.73	270,000.00	0.00	270,000.00	272,000.00	0.74%
00408-00-000-000	Taxes	137,733.57	145,000.00	0.00	145,000.00	147,000.00	1.38%
00430-00-000-000	Interest on Debt to Muni	0.00	0.00	40.54	0.00	0.00	0.00%
00427-00-000-000	Interest on Long term Debt	27,507.91	24,598.00	12,298.75	24,598.00	23,968.00	(2.56%)
	<b>Total Non-Operating Expense</b>	<b>431,265.21</b>	<b>439,598.00</b>	<b>12,339.29</b>	<b>439,598.00</b>	<b>442,968.00</b>	<b>0.77%</b>

Village of Prairie du Sac - Sewer  
SANITARY SEWER FUND

Account Number	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
<b>REVENUE</b>							
00722-00-060-000	Residential Sales	\$298,191.30	280,000.00	\$165,237.23	283,263.82	300,000.00	7.14%
00722-00-070-000	Commercial Sales	72,677.81	70,000.00	49,387.70	84,664.63	85,000.00	21.43%
00722-00-080-000	Industrial Sales	4,741.80	3,800.00	2,302.33	3,946.85	4,000.00	5.26%
00723-00-098-000	Public Authority Sales	14,710.80	14,500.00	6,921.75	11,865.86	14,000.00	(3.45%)
Total Operating Revenue		390,321.71	368,300.00	223,849.01	383,741.16	403,000.00	9.42%
<b>EXPENSES</b>							
00811-00-000-000	Disposal Expenses	202,597.50	158,369.00	54,100.15	196,388.00	202,300.00	27.74%
00820-00-110-000	Supervision and Labor	3,960.03	4,323.17	4,945.76	8,478.45	8,700.00	101.24%
00827-00-000-000	Operating Supplies and Expenses	12,349.59	5,000.00	8,083.21	13,856.93	14,000.00	180.00%
00828-00-000-000	Transportation Expenses	2,604.02	1,000.00	605.69	1,038.33	1,000.00	0.00%
00831	Maintenance of Collection System	7,040.23	15,000.00	5,685.16	9,745.99	10,000.00	(33.33%)
00834-00-000-000	Maintenance of General Plant	1,064.83	5,000.00	50.93	87.31	2,500.00	(50.00%)
Total Operating Expenses		229,616.20	188,692.17	73,470.90	229,595.00	238,500.00	26.40%
00840-00-110-000	Billing, Collecting, and Accounting	11,660.02	13,553.23	8,392.91	14,387.85	12,000.00	(11.46%)
00842-00-110-000	Meter Reading Labor	4,000.53	4,125.66	2,618.98	4,489.68	4,000.00	(3.05%)
Total Customer Account Expenses		15,660.55	17,678.89	11,011.89	18,877.53	16,000.00	(9.50%)
00850-00-110-000	Administration and General Salaries	20,162.02	21,126.45	8,085.02	13,860.03	20,666.00	(2.18%)
00851-00-000-000	Office Supplies and Expenses	5,267.94	3,200.00	4,236.93	7,263.31	6,000.00	87.50%
00852-00-000-000	Outside Services	3,025.71	8,000.00	2,046.80	3,508.80	5,000.00	(37.50%)
00924-00-000-000	Insurance Expenses	5,117.14	6,728.00	3,481.77	5,968.75	6,200.00	(7.85%)
00854-00-000-000	Employee Pensions and Benefits	18,625.69	7,500.00	14,450.46	19,564.00	21,100.00	181.33%
00856-00-000-000	Miscellaneous Expenses	5,459.28	4,500.00	4,754.58	5,200.00	5,000.00	11.11%
00857-00-000-000	Rents	6,532.95	8,972.33	6,663.65	8,972.00	9,745.00	8.61%
Total Administrative Expenses		64,190.73	60,026.78	43,719.21	64,336.89	73,711.00	22.80%
Total Expenses		309,467.48	266,397.84	128,202.00	312,809.42	328,211.00	23.20%
NET OPERATING INCOME/(LOSS)		80,854.23	101,902.16	95,647.01	70,931.74	74,789.00	(26.61%)
00419-00-000-000	Interest Income	797.42	1,000.00	379.92	651.29	800.00	(20.00%)
00731-00-000-000	Penalties	636.25	700.00	356.26	610.73	700.00	0.00%
00403-00-000-000	Depreciation	46,485.41	46,000.00	0.00	47,880.00	49,315.00	7.21%
00408-00-000-000	Taxes	2,316.89	4,802.00	0.00	4,802.00	4,000.00	(16.70%)
00427-00-000-000	Interest Expense	7,389.58	7,936.42	178.19	7,936.42	8,000.00	0.80%
00231-00-000-000	Debt Principle	0.00	42,551.82	7,132.51	42,551.82	55,000.00	29.25%
Nonoperating Revenue/Expense		26,096.02	2,311.92	89,072.49	(30,976.47)	(40,026.00)	(1,831.29%)

Village of Prairie du Sac - Storm Water  
STORM WATER FUND

Account Number	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
<b>REVENUE</b>							
00702-00-000-000	Storm Water Sales	\$107,339.90	107,000.00	\$66,474.11	113,955.62	110,600.00	3.36%
00470-00-000-000	Storm Water Penalties	97.98	140.00	57.46	98.50	100.00	(28.57%)
00419-00-000-000	Interest Income	105.81	75.00	87.97	150.81	125.00	66.67%
<b>Total Operating Revenue</b>		<b>107,543.69</b>	<b>107,215.00</b>	<b>66,619.54</b>	<b>114,204.93</b>	<b>110,825.00</b>	<b>3.37%</b>
<b>ADMINISTRATION EXPENSES</b>							
00920-00-110-000	Admin and Gen-Salaries	6,403.83	6,797.46	3,600.68	6,172.59	6,800.00	0.04%
00921-00-000-000	Office Supplies	3,989.02	800.00	1,834.98	3,145.68	3,200.00	300.00%
00923-00-000-000	Outside Services	10,242.38	10,000.00	2,106.70	3,611.49	10,000.00	0.00%
00924-00-000-000	Insurance Expense	616.16	1,000.00	498.09	853.87	1,000.00	0.00%
00926-00-000-000	Employee Pensions and Bene	9,875.31	9,100.00	5,285.58	9,060.99	9,400.00	3.30%
00930-00-000-000	Miscellaneous Expense	6,234.88	3,000.00	4,464.78	7,653.91	7,500.00	150.00%
00408-00-000-000	Taxes	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00%
<b>Total Administrative Expense</b>		<b>37,361.58</b>	<b>32,297.46</b>	<b>17,790.81</b>	<b>32,098.53</b>	<b>39,500.00</b>	<b>22.30%</b>
<b>OPERATING EXPENSES</b>							
00831-00-110-000	Collection System-Labor	1,278.98	2,907.71	1,399.18	2,398.59	3,000.00	3.17%
00834-00-110-819	Leaf Collection-Labor	10,875.67	11,775.69	2,134.43	3,659.02	12,000.00	1.90%
00834-00-110-821	Street Sweeping-Labor	4,438.43	6,615.00	3,735.93	6,404.45	6,800.00	2.80%
00835-00-000-000	Maintenance of Collection System	5,886.91	10,000.00	375.00	642.86	10,000.00	0.00%
00832-00-000-000	Maintenance of Detention Basins	3,987.80	10,000.00	2,945.00	5,048.57	10,000.00	0.00%
00837-00-000-000	Maintenance of Equipment	0.00	5,000.00	0.00	0.00	40,000.00	700.00%
00903-00-000-000	Supplies and Expenses	774.35	1,500.00	2,803.08	2,915.00	3,000.00	100.00%
<b>Total Operating Expenses</b>		<b>27,242.14</b>	<b>47,798.40</b>	<b>13,392.62</b>	<b>21,068.50</b>	<b>84,800.00</b>	<b>77.41%</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>42,939.97</b>	<b>27,119.14</b>	<b>35,436.11</b>	<b>61,037.90</b>	<b>(13,475.00)</b>	<b>(149.69%)</b>

Village of Prairie du Sac - Water  
WATER FUND

Account Number	Account Description	2013 Actual	2014 Budget	2014 As of July 31	2014 Projected	2015 Budget	% Increase
<b>REVENUE</b>							
00461-00-060-000	Residential Sales	\$319,660.49	280,000.00	\$150,942.56	301,885.12	310,000.00	10.71%
00461-00-070-000	Commercial Sales	68,560.72	61,000.00	29,357.78	58,715.56	63,600.00	4.26%
00461-00-080-000	Industrial Sales	10,866.46	10,000.00	4,962.69	9,925.38	10,400.00	4.00%
<b>Total Metered Revenue</b>		<b>399,087.67</b>	<b>351,000.00</b>	<b>185,263.03</b>	<b>370,526.06</b>	<b>384,000.00</b>	<b>9.40%</b>
00460-00-000-000	Unmetered Sales	1,036.37	500.00	797.79	1,367.64	1,000.00	100.00%
00462-00-000-000	Private Fire Protection	6,969.39	5,800.00	4,458.09	7,642.44	7,300.00	25.86%
00463-00-000-000	Public Fire Protection	170,874.72	165,000.00	87,142.13	172,235.00	170,000.00	3.03%
00464-00-098-000	Sales to Other Public Authorities	16,323.47	13,000.00	6,182.90	10,599.26	13,400.00	3.08%
<b>Total Other Sales Revenue</b>		<b>195,203.95</b>	<b>184,300.00</b>	<b>98,580.91</b>	<b>191,844.34</b>	<b>191,700.00</b>	<b>4.02%</b>
00470-00-000-000	Forfeited Discounts	999.67	800.00	515.33	883.42	940.00	17.50%
00474-00-000-000	Other Water Revenue	0.00	25,000.00	0.00	0.00	0.00	(100.00%)
<b>Total Other Operating Revenue</b>		<b>999.67</b>	<b>25,800.00</b>	<b>515.33</b>	<b>883.42</b>	<b>940.00</b>	<b>(96.36%)</b>
<b>TOTAL OPERATING REVENUE</b>		<b>595,291.29</b>	<b>561,100.00</b>	<b>284,359.27</b>	<b>563,253.82</b>	<b>576,640.00</b>	<b>2.77%</b>
<b>EXPENSES</b>							
00623-00-000-000	Power Purchased For Pumping	60,004.20	55,000.00	29,134.91	49,945.56	55,000.00	0.00%
00626-00-000-000	Operation Supplies and Expenses	5,679.14	4,000.00	2,345.36	4,020.62	4,850.00	21.25%
00633-00-110-000	Maintenance of Pumping Plant	27,927.51	40,000.00	10,892.25	18,672.43	40,000.00	0.00%
<b>Total Pumping Expenses</b>		<b>93,610.85</b>	<b>99,000.00</b>	<b>42,372.52</b>	<b>72,638.61</b>	<b>99,850.00</b>	<b>0.86%</b>
00642-00-110-000	Operation Labor	1,257.51	1,567.50	495.75	849.86	1,610.00	2.71%
00641-00-000-000	Chemicals	7,475.24	5,000.00	2,243.83	3,846.57	5,000.00	0.00%
<b>Operations Supplies &amp; Expenses</b>		<b>8,732.75</b>	<b>6,567.50</b>	<b>2,739.58</b>	<b>4,696.42</b>	<b>6,610.00</b>	<b>0.65%</b>
00640	Operation Labor	35,722.13	36,181.82	17,156.34	29,410.87	37,100.00	2.54%
00643-00-000-000	Operations Supplies & Expenses	4,177.70	5,000.00	8,527.96	14,619.36	8,000.00	60.00%
00673	Maintenance of Mains	13,384.59	13,000.00	5,448.58	9,340.42	13,000.00	0.00%
00675-00-110-000	Maintenance of Services	11,498.73	10,000.00	12,216.02	20,941.75	15,000.00	50.00%
00676	Maintenance of Meters	(5,156.69)	7,000.00	735.00	1,260.00	5,000.00	(28.57%)
00677-00-110-000	Maintenance of Hydrants	2,844.65	3,500.00	1,908.63	3,271.94	4,000.00	14.29%
00678	Maintenance of Other Plant	611.89	1,500.00	0.00	0.00	1,500.00	0.00%
<b>Total Trans. and Distr. Expenses</b>		<b>63,083.00</b>	<b>76,181.82</b>	<b>45,992.53</b>	<b>78,844.34</b>	<b>83,600.00</b>	<b>9.74%</b>
00902-00-110-000	Meter Reading Labor	5,683.53	6,034.88	3,329.16	5,707.13	6,000.00	(0.58%)
00903-00-110-000	Accounting and Collection Labor	11,660.02	13,752.93	6,983.02	11,970.89	14,100.00	2.52%
00905-00-000-000	Supplies and Expenses	2,885.96	2,000.00	1,487.09	2,549.30	3,000.00	50.00%
<b>Total Customer &amp; Accounts Exp.</b>		<b>20,229.51</b>	<b>21,787.81</b>	<b>11,799.27</b>	<b>20,227.32</b>	<b>23,100.00</b>	<b>6.02%</b>
00920-00-110-000	Administrative & General Salaries	20,162.02	21,123.63	8,145.30	13,963.37	21,600.00	2.26%
00921-00-000-000	Office Supplies and Expenses	4,913.78	3,000.00	2,755.54	4,723.78	5,000.00	66.67%
00923-00-000-000	Outside Service Employed	25,392.89	25,000.00	10,251.43	17,573.88	25,000.00	0.00%
00924-00-000-000	Property Insurance	7,143.40	7,500.00	4,511.38	7,733.79	8,000.00	6.67%
00926-00-000-000	Employee Pensions and Benefits	60,665.37	40,600.00	35,153.83	60,263.71	61,000.00	50.25%
00930-00-000-000	Miscellaneous General Expenses	17,713.91	16,000.00	9,966.31	17,085.10	17,000.00	6.25%
00933-00-000-000	Transportation Expenses	6,095.66	5,000.00	1,037.12	1,777.92	5,000.00	0.00%
<b>Total Admin and General Exp</b>		<b>142,087.03</b>	<b>118,223.63</b>	<b>71,820.91</b>	<b>123,121.56</b>	<b>142,600.00</b>	<b>20.62%</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>327,743.14</b>	<b>321,760.76</b>	<b>174,724.81</b>	<b>299,528.25</b>	<b>355,760.00</b>	<b>10.57%</b>
<b>NET OPERATING INCOME</b>		<b>267,548.15</b>	<b>239,339.24</b>	<b>109,634.46</b>	<b>263,725.57</b>	<b>220,880.00</b>	<b>(7.71%)</b>
<b>Non-Operating Revenue</b>							
00419-00-000-000	Interest Income	3,069.09	4,000.00	247.68	424.59	500.00	(87.50%)
00454-00-000-000	Rent from Water Property	27,710.00	25,000.00	28,819.00	28,819.00	28,000.00	12.00%
<b>Total Non-Operating Revenue</b>		<b>30,779.09</b>	<b>29,000.00</b>	<b>29,066.68</b>	<b>29,243.59</b>	<b>28,500.00</b>	<b>(1.72%)</b>
<b>Non-Operating Expense</b>							
00403-00-000-000	Depreciation	92,858.45	100,000.00	0.00	96,568.00	95,000.00	(5.00%)
00408-00-000-000	Taxes	111,963.72	85,000.00	0.00	98,005.00	98,000.00	15.29%
00427-00-000-000	Interest Expense-MRB	33,330.60	30,733.00	3,387.77	32,031.00	30,511.00	(0.72%)
00430-00-000-000	Interest Expense-Due Muni	13,366.02	23,625.00	31,955.36	13,876.00	22,020.00	(6.79%)
00221-00-000-000	MRB Principal Payment	0.00	65,598.00	0.00	68,370.00	69,875.00	6.52%
00223-00-000-100	Debt Payment-G.G. Principal	0.00	78,175.00	6,399.00	57,820.00	89,102.00	13.98%
<b>Total Non-Operating Expense</b>		<b>251,518.79</b>	<b>383,131.00</b>	<b>41,742.13</b>	<b>366,670.00</b>	<b>404,508.00</b>	<b>5.58%</b>

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION  
2015 BUDGET**

Approved by Court Commission 09/04/2014

**COURT COMMISSION - REVENUES**

Acct #300	DESCRIPTION	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	% CHANGE
<b>Operating Revenue</b>							
41100	Fines & Citations	118,122	123,000	87,119	130,679	128,000	4.1%
47200	Miscellaneous Revenue	5,489	-	2,907	4,361	-	0.0%
	<b>Total Operating Revenue</b>	<b>123,611</b>	<b>123,000</b>	<b>90,027</b>	<b>135,040</b>	<b>128,000</b>	<b>4.1%</b>

**COURT COMMISSION - EXPENSES**

Acct #300	DESCRIPTION	2013 Actual	2014 Budget	2014 YTD	2014 Projected	2015 Budget	% CHANGE
<b>Operating Expenses</b>							
51000	Audits	-	-	-	-	-	0.0%
51100	Fiscal Agent/Bookkeeping	-	660	-	660	800	21.2%
51200	Computer Software/Maintenance	2,751	2,700	-	2,889	3,000	11.1%
51300	Education/Training	968	1,200	2,092	2,092	1,200	0.0%
51400	Subscriptions/Periodicals/Dues	40	40	40	40	40	0.0%
51500	Insurance	1,890	2,600	1,914	2,429	2,600	0.0%
51600	Municipal Judge	5,000	5,000	2,500	5,000	5,500	10.0%
51700	Court Clerk	14,182	24,000	12,000	24,000	24,720	3.0%
51800	Supplies	777	700	664	680	740	5.7%
51900	Rent	600	650	-	650	650	0.0%
	Sauk County Treasurer	10,509	9,102	8,417	12,625	10,240	12.5%
	State of Wisconsin	27,181	27,060	23,429	35,143	28,160	4.1%
	Villages	53,581	51,660	42,293	63,440	57,600	11.5%
	Restitution/NSF Payments	5,166	-	2,907	4,361	-	0.0%
	Miscellaneous Expense	1,130	1,000	635	952	1,000	0.0%
	<b>Total Operating Expenses</b>	<b>123,775</b>	<b>126,372</b>	<b>96,891</b>	<b>154,962</b>	<b>136,250</b>	<b>7.8%</b>

**Operating Income/(Deficit)** (164) (3,372) (6,864) (19,922) (8,250)

**Municipal Allocations**

Village of Prairie du Sac Contribution	-	-	9,961	4,125
Village of Sauk City Contribution	-	-	9,961	4,125
Village of Prairie du Sac Repayment	(5,000)	-	-	-
Village of Sauk City Repayment	(5,000)	-	-	-
<b>Total</b>	<b>-</b>	<b>(10,000)</b>	<b>19,922</b>	<b>8,250</b>

**NET AFTER ALLOCATIONS** (164) (13,372) (6,864) 0 -  
**FUND BALANCE 12/31** 9,753 (1,533) 2,889 9,753 9,753

**Municipal Allocations**

Village of Prairie du Sac Contribution	28,150	-	-	-
Village of Sauk City Contribution	28,150	-	-	-
Village of Prairie du Sac Repayment	-	-	-	-
Village of Sauk City Repayment	-	-	-	-
<b>Total</b>	<b>56,300</b>	<b>-</b>	<b>-</b>	<b>-</b>



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RESOLUTION No. 11-25-2014(a)

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A RESOLUTION ADOPTING THE 2015 GENERAL FUND BUDGET AND 2014 LEVY

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**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 2015 General Fund Budget; and

**WHEREAS**, a public hearing was held on the proposed General Fund Budget for 2015 and 2014 Real and Personal Property Tax Levy on November 25, 2014.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 General Fund Budget in the amount of \$2,590,001.62 as attached as Exhibit #1; and

**BE IT FURTHER RESOLVED**, that the Village of Prairie du Sac hereby levies a 2014 Real and Personal Property Tax Levy in the amount of \$1,322,642.37 to fund the 2015 General Fund Budget.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

  
Cheryl A. Sherman  
Village President

  
Niki Conway  
Village Clerk



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RESOLUTION No. 11-25-2014(b)

A RESOLUTION ADOPTING THE 2015 DEBT SERVICE FUND BUDGET  
AND 2014 LEVY

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**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 2015 Debt Service Fund; and

**WHEREAS**, a public hearing was held on the proposed Debt Service Fund Budget for 2015 and 2014 Real and Personal Property Tax Levy on November 25, 2014.

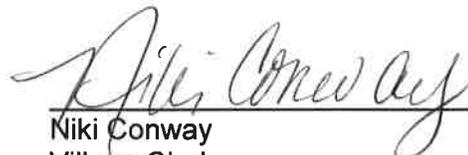
**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 Debt Service Fund Budget in the amount of \$1,231,144.16 as attached as Exhibit #1; and

**BE IT FURTHER RESOLVED**, that the Village of Prairie du Sac hereby levies a 2014 Real and Personal Property Tax Levy in the amount of \$806,674.24 to fund the 2015 Debt Service Fund Budget.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

  
Cheryl A. Sherman  
Village President

  
Niki Conway  
Village Clerk



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RESOLUTION No. 11-25-2014(c)

A RESOLUTION ADOPTING THE 2015 CAPITAL PROJECTS FUND BUDGET  
AND 2014 LEVY

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**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 2015 Capital Projects Fund; and

**WHEREAS**, a public hearing was held on the proposed Capital Projects Fund Budget for 2015 and 2013 Real and Personal Property Tax Levy on November 25, 2014.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 Capital Projects Fund Budget in the amount of \$2,381,619.00 as attached as Exhibit #1; and

**BE IT FURTHER RESOLVED**, that the Village of Prairie du Sac hereby levies a 2014 Real and Personal Property Tax Levy in the amount of \$0.00 to fund the 2015 Capital Projects Fund Budget.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

Cheryl A. Sherman  
Village President

Niki Conway  
Village Clerk



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RESOLUTION No. 11-25-2014(d)

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A RESOLUTION ADOPTING THE 2015 TAX INCREMENT DISTRICT FUND BUDGET

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**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 2015 on November 25, 2014.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 Tax increment District Fund Budget in the amount of \$751,203.70 as attached as Exhibit #1.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

A handwritten signature in cursive script, appearing to read "Cheryl A. Sherman", written over a horizontal line.

Cheryl A. Sherman  
Village President

A handwritten signature in cursive script, appearing to read "Niki Conway", written over a horizontal line.

Niki Conway  
Village Clerk



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RESOLUTION No. 11-25-2014(e)

A RESOLUTION ADOPTING THE 2015 SAUK PRAIRIE TRANSIT FUND BUDGET

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**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 2015 on November 25, 2014.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 Sauk Prairie Transit Fund Budget in the amount of \$132,220.00 as attached as Exhibit #1.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

Cheryl A. Sherman  
Village President

Niki Conway  
Village Clerk



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RESOLUTION No. 11-25-2014(f)

A RESOLUTION ADOPTING THE 2015 UTILITY FUND BUDGET

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**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 2015 on November 25, 2014.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2015 Utility Fund Budget in the amount of \$6,690,187.00 as attached as Exhibit #1.

Adopted this 25<sup>th</sup> day of November, 2014.

Village of Prairie du Sac, WI

Cheryl A. Sherman  
Village President

Niki Conway  
Village Clerk