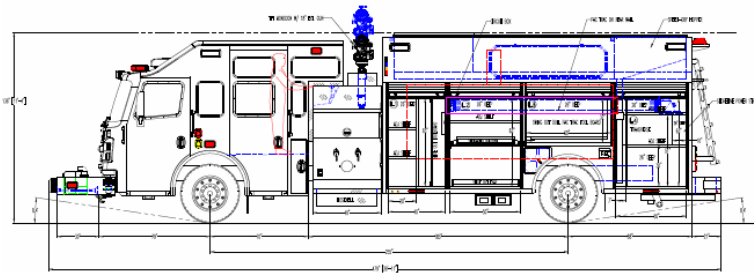




2021 Annual Budget



November 24, 2020

APPROVED

The Board of Trustees for the Village of Prairie du Sac expresses its gratitude for the collective efforts of the village's employees and residents as a whole in keeping the good of the village in mind.

Guiding Documents

Sauk Prairie Comprehensive Plan
Sauk Prairie Outdoor Recreation Plan
Financial Management Plan
Capital Improvement Plan
Financial Policy Manual

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BOARD OF TRUSTEES

Cheryl Sherman, Village President
Raymond Bolton, Trustee
Abby Dinger-Zach, Trustee
Nick Lester, Trustee
Lauri Meixelsperger, Trustee
Craig Bender, Trustee
Andrew Strathman, Trustee

ADMINISTRATIVE COMMITTEE

Cheryl Sherman, Chair
Nick Lester
Raymond Bolton

VILLAGE OFFICIALS

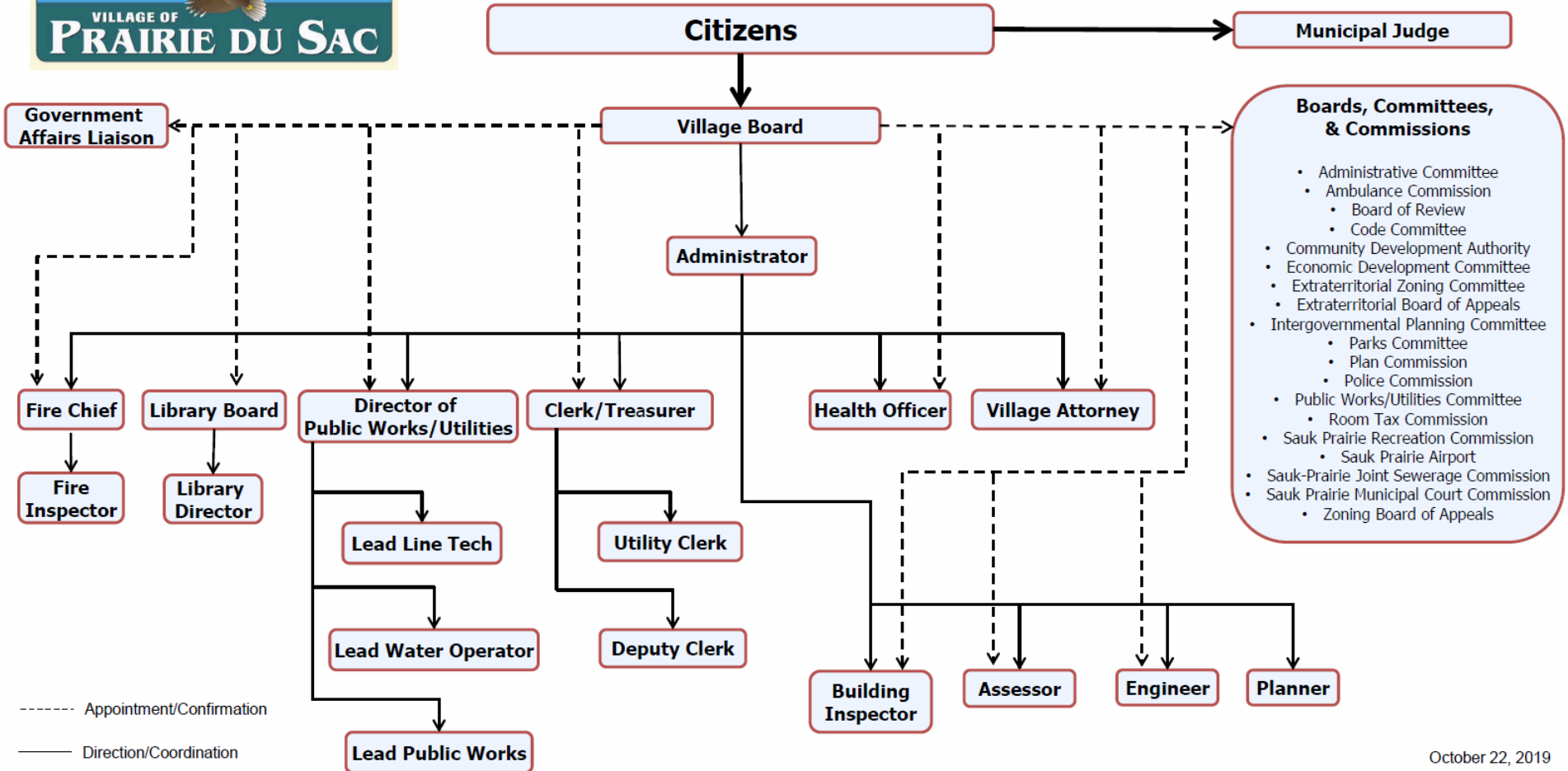
Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Troy Murphy, Director of Public Works/Utilities
Lauren White, Library Director
James Schulenburg, Fire Chief
William Cole, Village Attorney
Kent Straus, Village Engineer
Mark Roffers, Village Planner
Pete Giese, Building Inspector
Dr. Tom Varley, Health Officer
Vacant, Emergency Government Director
Accurate Appraisal, LLC, Assessor

JOINT OFFICIALS

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



Organizational Chart



October 22, 2019

2021 BUDGET SCHEDULE

Tuesday, August 25, 2020	Committee of the Whole - 2019 Audit Presented, Financial Management Plan Discussed, 2021 Budget Kickoff
Tuesday, September 8, 2020	Village Board Considers Financial Management Plan
Tuesday, September 22, 2020	Budget Presentations to Village Board – Part I 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, September 29, 2020	Administrative Committee Work Session on Budget
Tuesday, October 13, 2020	Budget Presentations to Village Board – Part II Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (Plan Commission) Contingency
Tuesday, October 20, 2020	Administrative Committee Work Session on Budget
Tuesday, October 27, 2020	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 28, 2020	Administrative Committee Work Session and Consideration of Budget
Thursday, November 5, 2020	Publication of Budget Summary & Hearing Notice in Newspaper
Tuesday, November 24, 2020	Public Hearing and Village Board Consideration of Budget & Levy

2021 BUDGET PUBLIC NOTICE

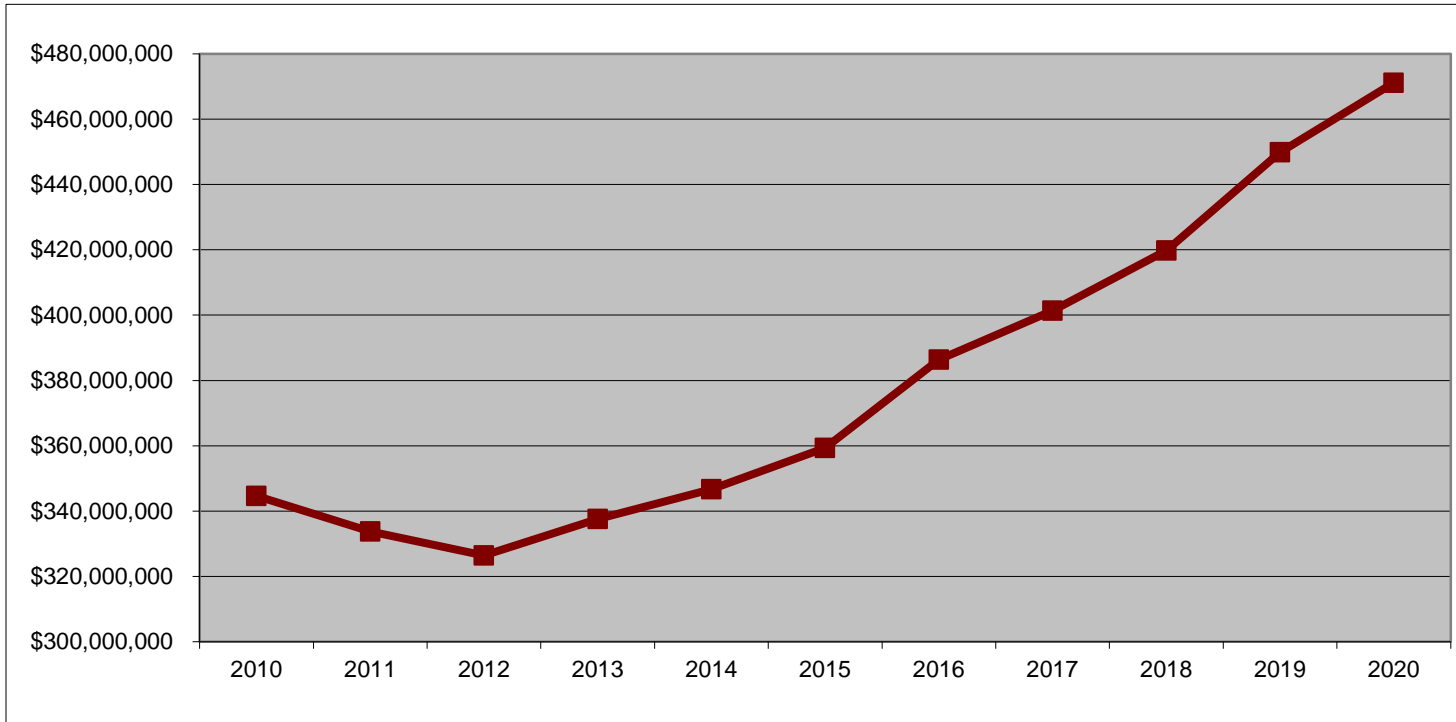
VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2021 BUDGET				
PUBLIC NOTICE IS HEREBY GIVEN that on November 24, 2020, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2021. 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 and www.prairiedusac.net.				
	2020 Budget	2021 Proposed	% CHANGE	
GENERAL FUND				
REVENUES				
Taxes	1,079,633	1,023,222		
Intergovernmental Revenue	716,623	762,145		
Licenses, Permits, Fines & Forfeitures	169,032	180,050		
Public Charges for Services	459,941	467,409		
Miscellaneous Revenues	123,270	124,718		
Undesignated Reserves Applied	58,225	74,960		
Total General Fund Revenues	3,406,924	3,532,504		3.69%
EXPENDITURES				
General Government	383,331	374,804		
Public Safety	1,175,087	1,254,095		
Public Works	1,141,458	1,169,003		
Culture & Recreation	644,653	656,152		
Conservation & Development	17,930	17,420		
Contingency	51,000	51,000		
Total General Fund Expenditures	3,403,029	3,532,503		3.60%
GENERAL FUND BALANCE 12/31	2,347,949	2,211,279		
DEBT SERVICE FUND				
REVENUES				
Debt Service Property Tax Levy	1,078,467	1,069,251		
Utility Allocation	297,627	325,455		
TIF Allocation	22,950	22,590		
Other Revenue	72,640	157,663		
Total Debt Service Revenues	1,471,684	1,564,919		6.34%
EXPENDITURES				
Total Debt Service Expenditures	1,471,684	1,564,919		6.34%
GENERAL OBLIGATION DEBT BALANCE 12/31	12,733,869	17,890,403		
CAPITAL PROJECTS FUND				
REVENUES				
Funds from Borrowing	3,594,977	6,340,400		
Contribution from Utilities/Other Sources	839,438	770,264		
Total Capital Project Fund Revenues	4,434,415	7,110,664		60.35%
EXPENDITURES				
Total Capital Project Fund Expenditures	4,434,415	7,110,664		60.35%
CAPITAL FUND BALANCE 12/31				
TAX INCREMENT DISTRICT (TID) FUND				
REVENUES				
	367,091	512,460		
EXPENDITURES				
	200,541	298,552		
TID FUND BALANCE 12/31	409,116	623,024		
SAUK PRAIRIE TRANSIT FUND				
REVENUES				
	140,800	143,200		1.70%
EXPENDITURES				
	140,800	143,200		1.70%
TRANSIT FUND BALANCE 12/31	(18,158)	(18,158)		
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)				
Revenues				
	6,733,917	6,534,241		-2.97%
Expenditures				
	7,233,144	6,845,992		-5.35%
ENTERPRISE FUND BALANCE 12/31	3,392,642	3,013,391		
PROPERTY TAX LEVY				
General Fund Property Tax	1,599,333	1,622,222		2.07%
Debt Service Fund Property Tax	1,078,467	1,069,251		-1.78%
Total Property Tax Levy	2,667,800	2,681,473		0.51%

NM Conway, Clerk/Treasurer

Publish: 11/05/20 WNAJLP

➤ Published November 5, 2020, in the *Star News*.

TREND IN EQUALIZED VALUE OF PROPERTY

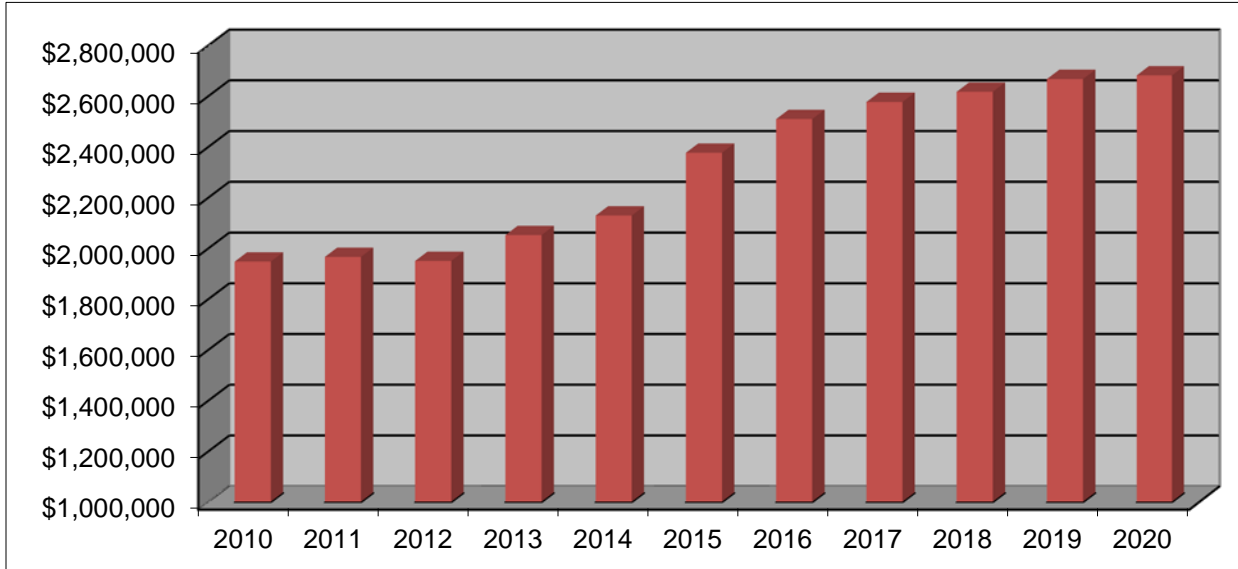


Total Equalized Value (Includes TIF Increment)

2010	\$344,612,100
2011	\$333,774,800
2012	\$326,468,600
2013	\$337,577,200
2014	\$346,728,200
2015	\$359,383,000
2016	\$386,355,000
2017	\$401,319,000
2018	\$419,813,000
2019	\$449,857,200
2020	\$471,055,800

37%
Increase in the Village's Equalized Value since 2010

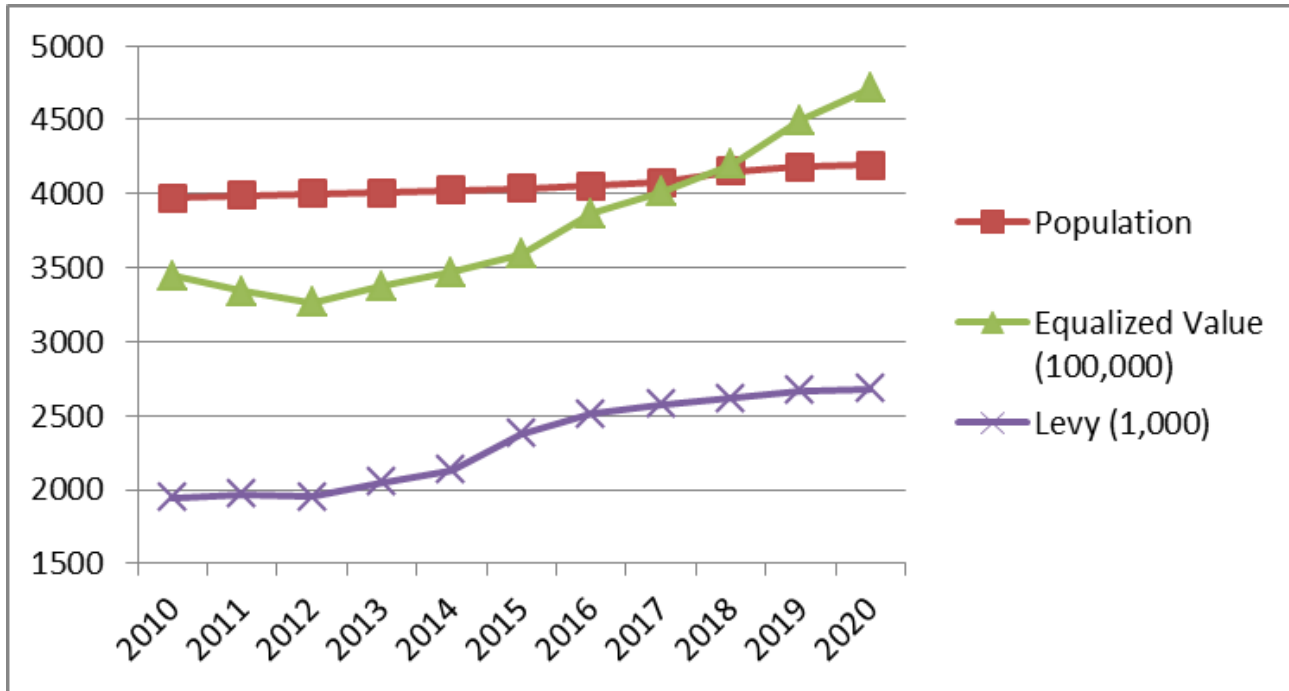
TREND IN VILLAGE TAX LEVY



Year	Levy	Change
2010	\$ 1,947,777	
2011	\$ 1,966,466	0.96%
2012	\$ 1,950,697	-0.80%
2013	\$ 2,052,431	5.22%
2014	\$ 2,129,317	3.75%
2015	\$ 2,377,014	11.63%
2016	\$ 2,509,680	5.58%
2017	\$ 2,576,981	2.68%
2018	\$ 2,617,160	1.56%
2019	\$ 2,667,410	1.92%
2020	\$ 2,681,473	0.53%

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

TREND IN POPULATION, EQUALIZED VALUE AND TAX LEVY



The Village's population has increased by 6% since 2010

2020 PAYABLE 2021 MILL RATE

VILLAGE OF PRAIRIE DU SAC 2020 Total Tax Levies Payable in 2021

Taxing Districts	2019 Levy	2019 Mill Rate	2020 Levy	2020 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 4,126,769.97	\$ 9.754	\$4,386,409.27	\$ 10.217	4.75%
Village of Prairie du Sac	\$ 2,667,800.00	\$ 6.305	\$2,681,473.00	\$ 6.246	-0.95%
Sauk County	\$ 1,857,846.78	\$ 4.391	\$1,868,054.18	\$ 4.351	-0.91%
Madison Area Tech School	\$ 383,150.46	\$ 0.906	\$ 387,211.58	\$ 0.902	-0.41%
Tax Increment District (TID)	\$ 334,856.80	\$ 0.791	\$ 477,363.61	\$ 1.112	40.49%
State of Wisconsin	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 9,370,424.01	\$ 22.147	\$9,800,511.64	\$ 22.827	3.07%

	2020	2021	Change
Total Assessed Value	\$ 423,096,500	\$ 429,337,800	1.48%
Village Equalized Value	\$ 449,857,200	\$ 471,055,800	4.71%

Taxing Districts	2019 % of Total Levy	2019 Taxes for \$225,000	2020 % of Total Levy	2020 Taxes for \$225,000	Change From Prior Year
Sauk Prairie School District	44.0%	\$ 2,194.59	44.8%	\$ 2,298.75	\$ 104.16
Village of Prairie du Sac	28.5%	\$ 1,418.72	27.4%	\$ 1,405.26	\$ (13.46)
Sauk County	19.8%	\$ 987.99	19.1%	\$ 978.98	\$ (9.01)
Madison Area Tech School	4.1%	\$ 203.76	4.0%	\$ 202.92	\$ (0.83)
Tax Increment District (TID)	3.6%	\$ 178.07	4.9%	\$ 250.17	\$ 72.09
State of Wisconsin	0.0%	\$ -	0.0%	\$ -	\$ -
TOTAL	100%	\$ 4,983.13	100%	\$ 5,136.08	\$ 152.95

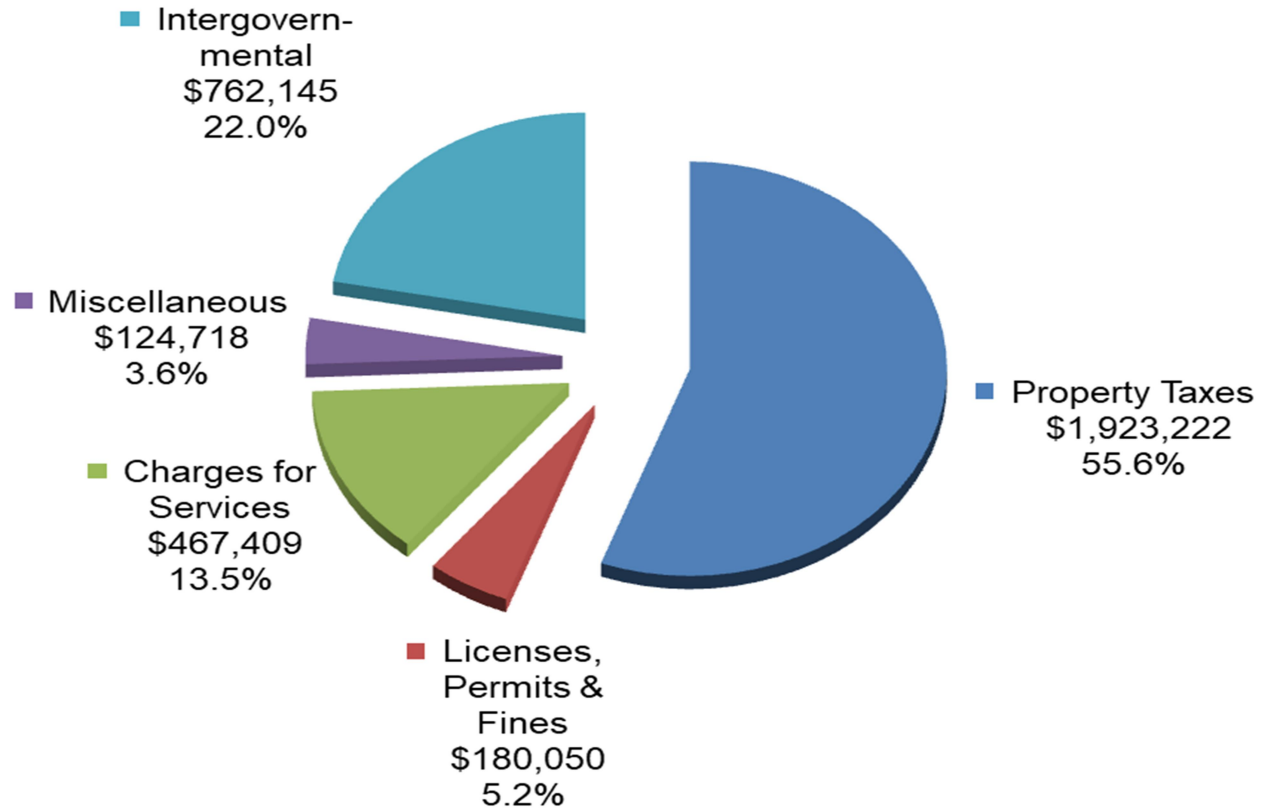
Levies and Mill Rates do not include School Tax Credit, Lottery Credit or First Dollar Credit.

Average residential property assessment used to show tentative property tax.

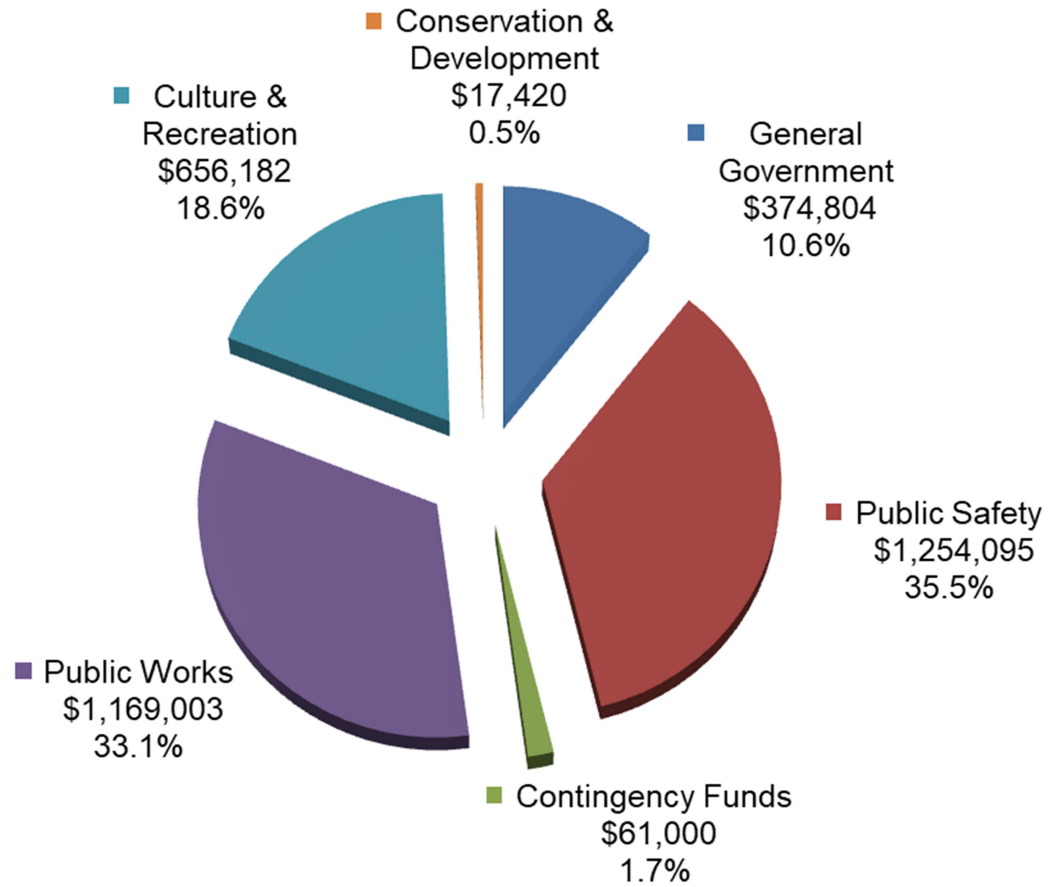
Your Tax Dollar -- How Is It Divided?



GENERAL FUND – 2021 REVENUES



GENERAL FUND – 2021 EXPENDITURES



CAPITAL IMPROVEMENTS PLAN (STREET)

Street	PASER Rating (2019)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year
Police Station - Village Portion	-	-	-	-	-	-	-	-	\$4,125,000	Included	\$4,125,000	2021
21st Street in Culver Community Park	-	2,600	Broadway Street	Sauk Prairie Road	\$978,705	162,500.00	213,000.00	366,150.00	\$1,720,400	\$430,000	\$2,150,400	2021
8th Street Reconstruction	3	1,300	Grand Avenue	Broadway Street	\$352,443	\$122,200	\$8,000	\$182,580	\$665,000	\$166,000	\$831,000	2022
West Grand Avenue Area Resurfacing	7	3,860	Meadowlark Lane	Grand Avenue	\$160,000	--	--	--	\$160,000	\$40,000	\$200,000	2022
14th Street Reconstruction	5	600	Grand Avenue	Parkside Drive	\$141,591	0.00	8,000.00	107,050.00	\$257,000	\$64,000	\$321,000	2022
9th Street Reconstruction	5	1,300	Grand Avenue	Broadway Street	\$254,532	43,500.00	2,000.00	8,400.00	\$308,000	\$77,000	\$385,000	2022
Locust Lane Reconstruction	6	500	13th Street	12th Street	\$134,652	32,560.00	6,000.00	82,375.00	\$256,000	\$64,000	\$320,000	2022
Winnie Avenue Reconstruction	3	1,000	Park Avenue	Water Street	\$247,077	\$87,000	\$8,000	\$112,850	\$455,000	\$114,000	\$569,000	2023
Holly Court Reconstruction	5	1,400	Grand Avenue	Broadway Street	\$364,085	\$79,000	\$6,000	\$176,445	\$626,000	\$157,000	\$783,000	2023
Lueders Road Sidewalk	--	2,600	Oak Street	Broadway Street	\$121,000	--	--	--	\$121,000	\$30,000	\$151,000	2023
1st Street Reconstruction	6	800	Lincoln Avenue	Grand Avenue	\$197,459	68,400.00	8,000.00	105,150.00	\$379,000	\$95,000	\$474,000	2023
Industrial Park Resurfacing	4,5,6	5,300	--	--	\$437,000	--	--	--	\$437,000	\$110,000	\$546,000	2024
Galena Street Reconstruction	4,6,8	1,930	Water Street	9th Street	\$506,926	230,475.00	12,000.00	98,650.00	\$848,000	\$212,000	\$1,060,000	2024
Resurface Village Lots	Poor	-	Oak Street	Lincoln Avenue	\$253,000	-	-	-	\$253,000	\$64,000	\$316,000	2024
Ray Street Reconstruction	8	1,100	9th Street	5th Street	\$293,171	126,000.00	39,000.00	180,575.00	\$639,000	\$160,000	\$799,000	2025
7th Street Reconstruction	5	1,300	Grand Avenue	Broadway Street	\$328,595	85,500.00	12,000.00	184,945.00	\$611,000	\$153,000	\$764,000	2025
Lincoln Avenue Reconstruction	7	1,100	9th Street	5th Street	\$291,708	83,430.00	16,400.00	24,850.00	\$416,000	\$104,000	\$520,000	2025
5th Street Reconstruction	6	2,650	Grand Avenue	Prairie Street	\$645,085	202,060.00	100,000.00	416,765.00	\$1,364,000	\$341,000	\$1,705,000	2026
8th Street Reconstruction	6	1,250	Prairie	Broadway Street	\$349,485	75,000.00	4,000.00	14,910.00	\$443,000	\$111,000	\$554,000	2026
Water Street (STH 78 WisDOT Project)	Poor	8,000	Oak Street	North Ridge	\$1,203,288	174,000.00	52,000.00	900,638.89	\$2,330,000	\$1,150,000	\$3,480,000	Future
Item Totals =					\$7,260,000	\$1,572,000	\$495,000	\$2,963,000	\$16,414,000	\$3,642,000	\$20,053,400	

Overview

Police Station - Village's share of police station construction

21st Street in Culver Community Park - New street in the proposed Culver Community Park. 10' wide path on east side of street. New water main, sanitary sewer, and storm sewer.

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

West Grand Avenue Resurfacing - Mill and overlay of -Grand Avenue, Locust Lane, Fairview Drive, Meadowlark Lane, and 15th Street in the West Grand Avenue Area.

14th Street Reconstruction - Reconstruction of Street from Grand Avenue to Parkside Drive with curb spot replacement. New sidewalk on one side of street. Water main and service replacement from Grand to Parkside. Minor sanitary repairs. No storm sewer work anticipated.

9th Street Reconstruction - Full reconstruction of Street from Grand Avenue to Broadway Street. Parking area reconstruction? Sidewalk spot replacement on west side of street. Water service replacement from Grand to Broadway. Storm sewer repairs and addition of inlets. Minor sanitary repairs.

Locust Lane Reconstruction - Full reconstruction of Street from 13th Street to 12th Street. New sidewalk on one side of street. Water main and service replacement from 13th to 12th. Storm sewer repairs. Minor sanitary repairs.

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

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

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

1st Street Reconstruction - Full reconstruction of Street from Grand Avenue to Lincoln Ave. Reconstruct parking areas. New sidewalk on west side of street. Water main and service replacement from Grand to Lincoln. New storm sewer from Grand to Broadway. Minor sanitary repairs.

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

Galena Street Reconstruction - Full reconstruction of street from Water Street to 9th Street. New sidewalk from 7th to 9th Street and sidewalk spot replacement. Storm sewer replacement and installation from Water Street to 9th Street. Minor sanitary sewer repairs. Water main replacement from 7th Street to 9th Street.

Resurface Village Lots - Public Works Shop, Fire Station, and Old Public Works Shop - Asphalt removal and repaving. Undercutting of any soft spots.

Ray Street Reconstruction - Full reconstruction of Street from 9th Street to 5th Street. Sidewalk spot replacement on north side of street. Water main and service replacement from 9th to 5th. New storm sewer from 9th to 5th to upsize 24" pipe. Minor sanitary repairs.

7th Street Reconstruction - Full reconstruction of Street from Grand Avenue to Broadway Street. New sidewalk on east side from Grand to Center. Spot sidewalk replacement Center to Broadway. Water main and service replacement from Grand to Broadway. New storm sewer from Grand to Broadway. Minor sanitary repairs.

Lincoln Avenue Reconstruction - Full reconstruction of Street from 9th Street to 5th Street. New sidewalk on south side of street. New storm sewer from 8th to 6th. Minor sanitary repairs.

5th Street Reconstruction - Full reconstruction of street from Grand Avenue to Prairie Street. Spot sidewalk replacement on west side. Spot and new sidewalk on east side. Water main and service replacement from Grand to Prairie. New storm sewer from Grand to Prairie on some blocks. Placeholder amount for more substantial sanitary repairs.

9th Street Reconstruction - Full reconstruction of Street from Broadway Street to Prairie Street. Sidewalk spot replacement on east side of street. Water service replacement from Broadway to Prairie. Storm sewer repairs and addition of inlets. Minor sanitary repairs.

Water Street (WisDOT STH 78 Project) - Village's portion of WisDOT STH 78 project. Includes parking lane construction, water main and service replacement, storm sewer, minor sanitary sewer repairs, sidewalk repairs.

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

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,518,734.00	1,589,333.00	753,552.32	1,589,333.00	1,622,222.00	2.07%
41310-00-000-000	UTILITY TAX EQUIVALENT	287,000.00	270,000.00	0.00	270,000.00	280,000.00	3.70%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	20,317.57	20,500.00	21,997.83	21,997.83	21,000.00	2.44%
42500-00-000-000	SPEC. ASSESSMENTS	59,999.84	0.00	0.00	0.00	0.00	0.00%
	TAXES SUBTOTAL	1,886,051.41	1,879,833.00	775,550.15	1,881,330.83	1,923,222.00	2.31%
	INTERGOVERNMENTAL REVENUES						
43410-00-000-000	MUNICIPAL AID	119,552.66	119,518.42	17,927.76	119,525.29	119,486.55	(0.03%)
43510-00-000-000	EXEMPT COMPUTER AID	10,027.45	12,843.00	18,843.90	12,843.90	12,843.00	0.00%
43515-00-000-000	PERSONAL PROPERTY AID	15,270.13	15,505.00	15,505.17	15,505.17	15,740.21	1.52%
43520-00-000-000	FIRE INSURANCE TAX	17,867.75	17,500.00	19,990.17	19,990.17	18,000.00	2.86%
43537-00-000-000	TRANSPORTATION AID	300,687.59	345,790.73	259,343.04	345,790.73	365,830.00	5.80%
43540-00-000-000	DNR RECYCLING GRANT	16,801.99	16,800.00	16,800.20	16,800.20	16,800.00	0.00%
43720-25-000-862	COUNTY AID - LIBRARY	161,791.26	182,473.00	186,145.42	186,145.42	191,310.00	4.84%
43720-25-000-861	STATE AID - LIBRARY	0.00	475.00	0.00	475.00	475.00	0.00%
	STATE GRANT - FIRE	0.00	0.00	0.00	0.00	10,000.00	
	VIDEO SERVICE PROVIDER AID	0.00	5,718.00	0.00	5,718.00	11,660.43	103.92%
	INTERGOVERNMENT SUBTOTAL	641,998.83	716,623.15	534,555.66	722,793.88	762,145.19	6.35%
	LICENSES, PERMITS, FINES, AND FORFEITURES						
44110-00-000-000	LIQUOR & MALT LICENSES	5,205.20	4,500.00	2,380.00	2,380.00	4,500.00	0.00%
44120-00-000-000	OPERATOR LICENSES	5,475.00	1,000.00	610.00	1,045.71	3,000.00	200.00%
44121-00-000-000	CIGARETTE LICENSES	278.96	400.00	200.00	200.00	200.00	(50.00%)
44122-00-000-000	SODA LICENSES	58.46	50.00	60.00	60.00	50.00	0.00%
44200-00-000-000	DOG LICENSES	2,620.00	2,200.00	1,800.00	2,640.00	2,200.00	0.00%
44201-00-000-000	CAT LICENSES	675.00	400.00	365.00	385.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	690.00	500.00	250.00	428.57	500.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	580.00	500.00	0.00	0.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	58,549.10	50,282.00	27,656.47	47,411.09	50,000.00	(0.56%)
44300-00-000-000	BUILDING PERMITS	33,398.00	34,000.00	23,515.55	40,312.37	35,000.00	2.94%
44400-00-000-000	ZONING PERMITS	7,175.00	3,500.00	6,210.00	10,645.71	5,000.00	42.86%
44500-00-000-000	VEHICLE REGISTRATION FEE	73,043.00	65,000.00	48,167.00	72,000.00	72,000.00	10.77%
46710-00-000-000	LIBRARY FINES/FEES	6,444.72	6,700.00	1,531.00	2,624.57	6,700.00	0.00%

	FEEs SUBTOTAL	194,192.44	169,032.00	112,745.02	180,133.03	180,050.00	6.52%
	PUBLIC CHARGES FOR SERVICES						
46902-00-000-000	PUBLICATION FEES	149.10	100.00	105.00	105.00	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	3,200.00	2,500.00	1,650.00	2,828.57	2,500.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	359,722.67	385,000.00	232,836.37	393,191.00	395,000.00	2.60%
46720-00-000-000	SHELTER RENTAL	2,050.00	2,000.00	1,020.00	1,040.00	2,000.00	0.00%
46740-00-000-000	TIF ADMINISTRATIVE FEES	0.00	7,341.00	0.00	7,412.00	4,809.00	(34.49%)
46425-00-000-000	STREET LIGHT FEES	62,802.83	63,000.00	36,926.70	63,302.91	63,000.00	0.00%
	PUBLIC FEES SUBTOTAL	427,924.60	459,941.00	272,538.07	467,879.49	467,409.00	1.62%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	44,138.24	12,000.00	7,316.80	12,543.09	12,000.00	0.00%
47400-00-000-000	COMMISSION SERVICE FEES	13,552.00	15,034.00	9,078.96	15,034.00	15,454.00	2.79%
48100-00-000-000	INTEREST ON RESERVES	58,643.86	35,000.00	22,650.56	38,829.53	35,000.00	0.00%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	15,750.00	16,406.00	8,137.52	16,406.00	16,537.00	0.80%
48200-00-000-000	UTILITY FACILITY RENTS	43,952.04	44,830.00	26,150.81	44,830.00	45,727.00	2.00%
48300-00-000-046	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL MISCELLANEOUS	176,036.14	123,270.00	73,334.65	127,642.62	124,718.00	1.17%
	Transfer from Undesig. Reserves		58,225.00			74,960.00	
	TOTAL REVENUES	3,326,203.42	3,406,924.15	1,768,723.55	3,379,779.85	3,532,504.19	3.69%

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

TAXES

<u>Account Description</u>	<u>Notes</u>
General Property Taxes	Property tax levied on real and personal property located within the village to fund General Fund expenses. Subject to tax levy limits (Wis. Stat. Sec. 66.0602).
Utility Tax Equivalent	Village owned utilities payments in lieu of taxes (PILOTs) for municipal services.
Tax Exempt Payments	Payments in lieu of taxes (PILOTs) made by tax exempt entities for municipal services. Sauk County Housing Authority's Kolan, Tower, and Washington Square facilities have PILOT agreements with the village.
Special Assessments	Special Assessment and Special Charges levied by the village against real property. Special Assessments are used to recover some or all of the costs of a public work or improvement that benefits the property. Special Charges are levied for municipal services (i.e. snow and ice removal, weed elimination).

INTERGOVERNMENTAL REVENUE

<u>Account Description</u>	<u>Notes</u>
Municipal Aid	This line includes the State of Wisconsin's Municipal Aid (formerly Shared Revenue), Utility Aid, and Expenditure Restraint programs. Municipal Aid goal is property tax relief. Utility Aid compensates local governments for costs they incur in providing services to public utilities. Expenditure Restraint provides targeted, general aid to towns, villages, and cities by meeting certain eligibility criteria (the Village of Prairie du Sac does not meet the criteria). Payments for these programs are made on the fourth Monday in July (15% of the total) and the third Monday in November (85% of the total).
Exempt Computer Aid	This state program is intended to offset the exemption of computer equipment (includes computers, cash registers, standalone fax machines, and related equipment) from the property tax levy.

Personal Property Aid	The 2017-2019 state budget exempted machinery, tools, and patterns, other than items already considered exempt manufacturing property under prior law, effective January 1, 2018. The budget act also created a new state aid program designed to reimburse municipalities for the lost personal property tax revenue.
Fire Insurance Tax	The state administers a fire department dues program, which uses revenues collected from insurers doing a fire insurance business in the state to fund state and local fire prevention and fire protection programs.
Transportation Aid	State funds to provide financial assistance to local governments for the construction and maintenance of roads under their jurisdiction.
DNR Recycling Grant	State funds aimed at requiring solid waste recycling and reduction.
County Aid – Library	Aid received from Sauk, Columbia and Dane Counties for providing library service to residents of municipalities without libraries.
State Aid – Library	Aid received from State for providing library services.
Video Service Provider Aid	State aid program intended to reimburse municipalities for the mandated reduction in each community’s video service provider (cable franchise) fee of .5% in 2020 and another .5% in 2021. The aid is based on the amounts reported to DOR on Form SL-310: Video Service Provider Report.

LICENSES, PERMITS, FINES, & FORFEITURES

<u>Account Description</u>	<u>Notes</u>
Liquor & Malt Licenses	License fees collected annually from establishments and organizations that sell and serve alcohol.
Operator Licenses	License fees collected for individuals to serve alcohol at licenses establishments or events. These licenses expire on odd numbered years.
Cigarette Licenses	License fees collected from establishments that wish to sell tobacco products.

Soda Licenses	License fees collected from establishments that wish to sell non-alcohol beverages.
Dog Licenses	License fees collected under state law to licenses dogs. A portion of fees collected are provided to Sauk County.
Cat Licenses	License fees collected to license cats. Amounts collected remain with the Village.
Other Permits	Street opening, street encumbering, etc.
Special Event Permits	Fees collected from organizations that use Village property for special events, i.e. Cow Chip.
Cable TV Franchise Fee	Revenue from Spectrum and TDS to operate within the Village. Starting on January 1, 2021, the video service fee (percentage) imposed by a municipality must equal the percentage applied on December 31, 2018 less 1.0 percent.
Building Permits	Revenue received for all building permits issued, fully funds cost of Building Inspector.
Zoning Permits	Various incidental zoning related permits.
Vehicle Registration Fee	\$20.00 fee assessed on eligible cars registered within the Village to be used for transportation purposes.

PUBLIC CHARGES FOR SERVICES

<u>Account Description</u>	<u>Notes</u>
Publication Fees	Fees charged when the licensing requires publication.
Real Estate Inquiry Fees	Fees charged for staff time to research delinquent utilities, special charges and assessments when properties are sold.
Refuse Collection Fees	Fee collected via utility bills fully fund the refuse and recycling collection program for all residential, commercial, industrial and publicly owned properties in the Village.
Library Fines/Fees	Fees collected for overdue library materials and services.

Shelter Rental	Rental fees charged for exclusive use of park shelters (Marion, Westwynde and Florence). Fees are charged based on resident or non-resident.
TIF Administrative Fees	Fees charged to each Tax Increment Financing District for staff time and expenses related to each district.
Street Light Fees	Special Charge to improved properties to cover the cost of street lights charged to the General Fund by the Electric Utility.

MISCELLANEOUS REVENUES

<u>Account Description</u>	<u>Notes</u>
Misc. Revenues	Revenue not planned or budget for, i.e. insurance settlements, land sales, etc.
Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$14,604) and Sauk Prairie Court Commission (\$850) to provide payroll, bookkeeping services, computer equipment and office space.
Interest on Reserve Fund	Interest income received from investment of reserve funds, primarily in State Investment Pool.
Rental of Village Bldgs	\$16,537 annual rent from Spectrum for the lease on 1351 Tower Street.
Utility Facility Rents	Rent paid by utilities for use of Village Hall and Public Works Bldg. The rent covers insurance, utilities, maintenance. Village Hall: Electric \$6,714; Water \$3,222; Sewer \$3,222; Storm \$268. PW Building: Electric \$16,151; Water \$7,752; Sewer \$7,752; Storm \$646.

UNDESIGNATED RESERVES APPLIED

<u>Account Description</u>	<u>Notes</u>
Undesignated Reserves	Application of reserve funds for specific uses – Municipal Court, Transit Fund, DNR Fire Grant, and Contingencies.

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

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	12,060.00	12,480.00	5,900.00	10,114.29	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	4,480.49	5,000.00	2,324.73	3,985.25	5,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	39,109.73	40,000.00	22,044.88	37,791.22	42,261.00	5.65%
51510-10-111-000	ADMINISTRATOR - OTHER	649.14	1,500.00	660.00	1,131.43	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	76,684.26	81,900.00	41,922.44	71,867.04	85,847.00	4.82%
51400-10-155-000	VILLAGE HALL STAFF FICA	8,858.21	9,031.00	4,893.50	8,388.86	9,800.26	8.52%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	16,247.76	8,000.00	4,317.79	7,401.93	8,647.29	8.09%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	31,684.46	28,400.00	23,328.41	39,991.56	30,372.72	6.95%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,480.02	2,000.00	888.81	1,523.67	2,000.00	0.00%
	TOTAL VILLAGE HALL STAFF	191,254.07	188,311.00	106,280.56	182,195.25	197,908.27	5.10%
51200-10-110-000	ELECTIONS STAFF SALARIES	529.63	5,070.00	1,952.28	3,346.77	5,070.00	0.00%
51200-10-100-000	ELECTION OTHER	2,099.25	4,000.00	1,094.15	1,875.69	4,000.00	0.00%
51400-10-211-000	LEGAL FEES	23,523.44	9,500.00	14,630.75	18,562.00	10,000.00	5.26%
51400-10-212-000	CONSULTANT SERVICES	39,089.74	25,000.00	25,446.16	33,446.00	25,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	2,130.83	2,200.00	1,629.02	2,213.00	2,300.00	4.55%
51500-10-213-000	AUDIT SERVICES	11,800.00	12,500.00	7,784.04	12,200.00	13,000.00	4.00%
51530-10-000-052	ASSESSOR	15,800.00	15,800.00	14,143.10	24,245.31	15,800.00	0.00%
51530-10-000-053	BOARD OF REVIEW	22.50	250.00	-	25.50	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	11,870.39	12,000.00	6,505.38	11,152.08	12,000.00	0.00%
51550-10-000-000	MISCELLANEOUS EXPEND.	31,922.06	5,000.00	4,255.63	7,295.37	6,000.00	20.00%
51500-10-100-000	VILL HALL EQUIPMENT	2,450.00	2,500.00	583.72	1,000.66	2,500.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	11,267.48	20,000.00	7,692.15	13,186.54	18,000.00	(10.00%)
51600-10-350-049	COMPUTER SYSTEM MAINT.	746.34	10,000.00	941.19	9,613.00	10,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	10,634.00	13,200.00	11,901.00	11,901.00	13,200.00	0.00%
51930-10-514-000	LIABILITY/AUTO INSURANCES	21,561.28	20,000.00	8,955.60	22,231.20	23,400.00	17.00%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	13,378.64	18,000.00	6,150.06	12,300.00	16,376.00	(9.02%)
	TOTAL GENERAL VILLAGE	198,825.58	175,020.00	113,664.23	184,594.12	176,896.00	1.07%
	TOTAL GENERAL ADMINISTRATION	390,079.65	363,331.00	219,944.79	366,789.36	374,804.27	3.16%
52100-10-110-000	SAUK PRAIRIE POLICE	1,072,196.94	929,951.75	464,975.88	929,951.75	987,431.50	6.18%
52100-10-160-000	MUNICIPAL COURT	-	2,988.00	2,988.00	7,611.00	3,960.00	32.53%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	6,965.06	10,000.00	5,271.00	9,036.00	10,000.00	0.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	59,679.75	70,780.00	45,455.00	68,612.00	70,240.00	(0.76%)
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	5,566.83	8,500.00	4,618.50	7,917.43	10,645.00	25.24%
52200-20-155-000	FIRE FICA	4,296.65	5,988.00	3,368.72	4,939.00	6,000.00	0.20%
52200-20-000-800	FIRE - COMMUNITY EDUC	2,294.68	2,575.00	83.82	2,460.00	2,575.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	41,728.79	45,250.00	12,409.33	38,650.00	45,050.00	(0.44%)
52200-20-810-000	FIRE - EQUIPMENT	28,890.14	32,300.00	3,018.00	32,000.00	51,100.00	58.20%
52300-20-000-000	AMBULANCE FEES	34,087.92	34,254.00	34,254.00	34,254.00	34,593.00	0.99%
52400-10-000-000	BUILDING INSPECTION	25,953.00	30,000.00	18,909.00	32,415.43	30,000.00	0.00%

52500-10-000-000	EMERGENCY GOVERNMENT	-	2,500.00	1,483.50	1,483.50	2,500.00	0.00%
	TOTAL PUBLIC SAFETY	1,281,659.76	1,175,086.75	596,834.75	1,169,330.11	1,254,094.50	6.72%
53100-15-111-000	DPW TRAINING	5,118.52	6,500.00	3,937.50	6,489.00	6,500.00	0.00%
53100-15-155-000	DPW FICA	18,084.76	20,000.00	11,968.56	20,517.53	20,000.00	0.00%
53100-15-154-000	DPW RETIREMENT	16,186.16	18,000.00	10,321.69	17,694.33	18,000.00	0.00%
53100-15-149-000	DPW EMPLOYEE INSURANCES	88,112.11	99,868.00	57,046.40	97,793.83	105,200.00	5.34%
53100-15-193-000	DPW UNIFORM EXPENSES	2,206.99	3,100.00	849.48	1,456.25	3,100.00	0.00%
	SUBTOTAL DPW BENEFITS	129,708.54	147,468.00	84,123.63	143,950.94	152,800.00	3.62%
53300-15-110-000	STREETS SALARIES	90,419.28	72,000.00	46,854.81	80,322.53	82,000.00	13.89%
53300-15-000-810	STREETS: SIDEWALK REPAIR	34,999.70	35,000.00	30,059.98	30,059.98	35,000.00	0.00%
53300-15-000-811	STREETS: CRACK FILLING	35,000.00	35,000.00	-	35,000.00	30,000.00	(14.29%)
53300-15-340-000	STREETS SUPPLIES & MAINT	47,373.00	42,000.00	20,985.10	35,974.46	42,000.00	0.00%
53300-15-000-812	STREETS LIGHTING	63,263.41	65,000.00	37,051.81	63,517.39	65,000.00	0.00%
	SUBTOTAL STREETS	271,055.39	249,000.00	134,951.70	244,874.36	254,000.00	2.01%
53230-15-110-000	SHOP SALARIES	13,140.46	18,820.00	11,548.81	19,797.96	20,193.00	7.30%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	14,365.42	18,000.00	8,086.10	13,861.89	18,000.00	0.00%
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	9,493.73	14,000.00	4,516.68	7,742.88	14,000.00	0.00%
53230-15-340-000	SHOP SUPPLIES	13,740.82	15,000.00	6,547.63	11,224.51	15,000.00	0.00%
	SUBTOTAL SHOP	50,740.43	65,820.00	30,699.22	52,627.23	67,193.00	2.09%
53240-15-110-000	MACHINERY SALARIES	7,654.60	11,260.00	4,671.95	8,009.06	10,000.00	(11.19%)
53240-15-450-000	GAS & OIL	25,765.46	30,000.00	9,541.67	16,357.15	30,000.00	0.00%
53240-15-350-000	MACHINERY SUPPLY & MNTC	19,830.89	20,000.00	8,315.52	14,255.18	25,000.00	25.00%
	SUBTOTAL MACHINERY	53,250.95	61,260.00	22,529.14	38,621.38	65,000.00	6.11%
53300-15-110-813	SNOW & ICE SALARIES	42,475.05	50,000.00	19,394.12	33,247.06	50,000.00	0.00%
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	66,286.02	60,810.00	23,167.28	42,307.28	60,810.00	0.00%
	SUBTOTAL SNOW & ICE	108,761.07	110,810.00	42,561.40	75,554.34	110,810.00	0.00%
53450-15-110-814	TRAFFIC CONTROL SALARIES	1,018.27	5,100.00	3,456.70	4,653.00	5,100.00	0.00%
53450-15-100-814	TRAFFIC CONTROL - OTHER	8,794.08	10,000.00	4,170.53	7,149.48	10,000.00	0.00%
	SUBTOTAL TRAFFIC CONTROL	9,812.35	15,100.00	7,627.23	11,802.48	15,100.00	0.00%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	2,344.78	5,000.00	2,494.52	4,276.32	5,100.00	2.00%
53640-15-110-816	TREES: CHIPPING SALARIES	9,054.12	15,000.00	8,907.78	15,270.48	15,300.00	2.00%
53640-15-100-815	TREES - OTHER	12,158.31	12,000.00	4,655.32	7,980.55	12,000.00	0.00%
	SUBTOTAL TREES & BRUSH	23,557.21	32,000.00	16,057.62	27,527.35	32,400.00	1.25%
53620-15-110-817	REFUSE: YARD WASTE	24,141.58	20,000.00	8,803.86	15,092.33	21,000.00	5.00%
53620-15-110-818	REFUSE: SOLID WASTE	37,246.84	35,000.00	19,834.80	34,002.51	35,700.00	2.00%
53620-15-100-000	REFUSE - OTHER	6,300.00	20,000.00	-	18,000.00	20,000.00	0.00%
53620-15-000-820	REFUSE COLLECT & RECYCLING	329,108.80	385,000.00	229,361.62	393,191.35	395,000.00	2.60%
	SUBTOTAL REFUSE	396,797.22	460,000.00	258,000.28	460,286.19	471,700.00	2.54%
	TOTAL PUBLIC WORKS	1,043,683.16	1,141,458.00	596,550.22	1,055,244.28	1,169,003.00	2.41%

55110-25-110-000	LIBRARY DIRECTOR	53,958.40	55,620.00	32,138.06	55,093.82	57,288.00	3.00%
55110-25-110-860	LIBRARY STAFF SALARIES	203,231.44	214,219.12	123,978.87	212,535.21	228,385.87	6.61%
55110-25-130-000	LIBRARY FRINGES	68,844.74	85,424.95	39,239.37	67,267.49	75,919.75	(11.13%)
55110-25-191-000	LIBRARY EDUC & MISC	4,544.31	4,400.00	2,490.07	4,268.69	4,400.00	0.00%
55110-25-240-000	LIBRARY BUILDING MNTC	21,666.85	22,155.00	5,715.28	9,797.62	22,155.00	0.00%
55110-25-220-000	LIBRARY BLDG UTILITIES	22,113.29	23,800.00	11,007.09	18,869.30	23,800.00	0.00%
55110-25-000-850	LIBRARY BOOKS	29,817.22	27,500.00	8,654.10	14,835.60	27,500.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	5,062.17	4,850.00	1,447.76	2,481.87	4,850.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	16,075.77	14,972.58	2,241.97	3,843.38	14,972.58	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	3,633.22	7,850.00	1,586.69	2,720.04	7,850.00	0.00%
	LTSA GRANT	-	-	3,722.06	3,722.06	-	0.00%
55110-25-340-000	LIBRARY SUPPLIES	8,828.44	7,900.00	3,333.17	5,714.01	9,502.00	20.28%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	7,417.45	6,500.00	3,176.22	5,444.95	6,500.00	0.00%
55110-25-000-049	COMPUTER REPLACEMNT FUND	4,046.00	4,500.00	-	4,500.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	8,058.12	4,352.22	-	4,352.22	4,787.44	10.00%
55110-25-000-854	LIBRARY PROGRAMMING	3,547.13	6,400.00	786.64	1,348.53	9,000.00	40.63%
55110-25-000-855	LIBRARY AUTOMATION	41,620.94	34,532.00	27,187.41	46,606.99	35,117.00	1.69%
	SUBTOTAL LIBRARY	502,465.49	524,975.87	266,704.76	463,401.77	536,527.64	2.20%
55200-15-110-000	PARKS SALARIES	17,284.23	30,000.00	13,297.45	22,795.63	30,000.00	0.00%
55200-15-200-000	PARKS MOWING CONTRACT	24,547.00	24,000.00	13,640.00	23,382.86	24,000.00	0.00%
55200-15-241-000	PARKS EQUIPMENT	13,064.12	15,000.00	-	5,000.00	15,000.00	0.00%
55200-15-350-000	PARKS SUPPL & MAINT	34,137.34	20,000.00	4,663.74	7,994.98	20,000.00	0.00%
	SUBTOTAL PARKS	89,032.69	89,000.00	31,601.19	59,173.47	89,000.00	0.00%
55300-15-110-040	DECORATIONS SALARIES	2,252.92	2,500.00	269.10	461.31	2,500.00	0.00%
55300-15-350-040	DECORATIONS SUPPL & MAINT	241.63	5,000.00	5,820.77	9,978.46	5,000.00	0.00%
55300-15-000-712	AIRPORT	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	19,601.50	19,677.00	9,838.50	19,677.00	19,654.00	(0.12%)
	SUBTOTAL RECREATION	25,596.05	30,677.00	19,428.37	33,616.78	30,654.00	(0.07%)
	TOTAL RECREATION/CULTURE	617,094.23	644,652.87	317,734.32	556,192.01	656,181.64	1.79%
56000-10-110-000	PLAN COMMISSION SALARIES	420.00	1,920.00	140.00	1,440.00	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	330.67	5,080.00	-	5,080.00	5,000.00	(1.57%)
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	-	250.00	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	7,500.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
	TOTAL CONSERV. & DEVELOPMENT	8,250.67	17,500.00	10,140.00	16,770.00	17,420.00	(0.46%)
57000-10-910-000	CONTINGENCY FUND	6,220.57	10,000.00	-	-	15,000.00	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	7,500.00	45,000.00	-	-	40,000.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	5,000.00	6,000.00	-	-	6,000.00	0.00%
	TOTAL CONTINGENCY FUNDS	18,720.57	61,000.00	-	-	61,000.00	0.00%
	TOTAL OPERATING EXPENDITURES	3,359,488.04	3,403,028.62	1,741,204.08	3,164,325.76	3,532,503.41	3.80%

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

GENERAL GOVERNMENT

<u>Account Description</u>	<u>Notes</u>
Village Board Salaries	Trustees are paid \$1,500 annually; the Village President receives \$2,000 annually. Includes stipend for Board members on Police Commission (\$400) & Plan Commission (\$30/meeting).
Village Board Other	Incidental expenses by the Village Board, including membership in League of Municipalities.
Administrator	Represents General Fund's share of Administrator Salary (35%).
Administrator Other	Includes mileage, membership dues, subscription fees for periodicals and reference materials and conference fees.
Village Hall Staff Salaries	Includes 35% of Clerk/Treasurer, 13% of Utility Clerk, 20% of Deputy Clerk/Administrative Assistant and 35% of Director of Public Works/Utilities.
Village Hall Staff FICA	Includes FICA for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Retire	Includes the Village's portion of contribution to Wisconsin Retirement System for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Insurance	Insurance includes health, life, disability, and dental coverage for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
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 (\$12.00 per hour, \$12.50 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.
Audit Services	General Fund costs associated with the annual audit.
Assessor	Maintenance of property assessments via contracted assessor. Current contract covers assessment years 2018-2021.
Board of Review	Costs associated with the annual Board of Review.
Village Hall Supplies	Includes office supplies, cleaning supplies, etc.
Miscellaneous Expenses	Includes general administrative expenses not specified.
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. Includes \$8,000 for cyber security via WPPI Energy.
Property Insurances	Cost of building and equipment insurance. Divided out based on each Funds property values.
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.
Worker/UC Insurance	General Fund pays 46% of Worker Compensation premiums. Per state law, 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 2019, the Village's share represents 55% of the municipalities' costs. The law enforcement has been a joint venture with the Village of Sauk City since 1949. 2019 – 2022, budgets to include Village's share to add two sworn officers to the force.
Municipal Court	Funds allocated, based on population, to operate the joint municipal court. The court also uses court fees for operational expenses. The Court operation is overseen by the elected judge and appointed commission.
Law Legal Fees	Costs associated with Village's prosecution (attorney's fees) of Village ordinance violations.
Fire Dept. Salaries	Annual salaries for all officers and wages for all Firefighters for all calls, meetings and training sessions.
Fire: Training	Allocation reflects cost to recruit and train new firefighters.
Fire: Community Ed.	Funding for materials & supplies used for fire prevention and public training.
Fire: Utilities/Maintenance	Funding for maintenance and operation of fire station, vehicles and equipment, including equipment replacement/acquisition.
Fire: Equipment	Funding for various equipment and gear to equip the station, vehicles and firefighters. Includes \$10,000 for possible match of a DNR grant, if awarded.
Ambulance Fees	Village assessment by Sauk Prairie Ambulance Commission for EMS services based on population. 2021 rate is \$8.25 per person.
Building Inspection	The Village retained General Engineering for all residential & commercial building, electrical, plumbing, HVAC and zoning inspections. Inspections are fully funded through permit fees.
Emergency Govt.	Incidental training and materials for Village representative to Emergency Government. Funds for emergency operations if needed. Includes maintenance of emergency alert sirens.

PUBLIC WORKS

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

Shop Supplies	Supplies for the Public Works/Utilities Building. Such as tools, etc.
Machinery Salaries	Labor costs associated with the repair and maintenance of equipment and vehicles.
Gas & Oil	General Fund's portion of fueling and lubrication costs for public works vehicles.
Machinery Supply & Maint.	Costs of parts and supplies for Village vehicles.
Snow & Ice Salaries	Labor cost for snowplowing, salting and snow removal.
Snow & Ice Supply & Mntc	Cost of road salt and snow removal related expenses. Includes rent of tractors to plow and move snow. Snow hauling expense is also included in this item.
Traffic Control Salaries	Labor costs associated with painting curbs and crosswalks and maintaining street signs.
Traffic Control – Traffic Sig	Costs associated with the operation and maintenance of traffic signals including electric costs.
Traffic Control - Other	Material costs for purchase and maintenance 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	Labor cost of weekly grass, garden and leaf collection. Items are composted at Village.
Refuse: Solid Waste	Labor cost of weekly pick up of miscellaneous bulky items by Village crews. Items are disposed of at Village licensed sites.
Refuse - Other	Supplies and expenses associated with all residential waste collection programs. Includes grinding services for both concrete and brush for cost savings and environmental reasons.

Refuse: Collection/Recycl Annual cost of garbage and recycling collection. Paid for through user fees. Effective December 15, 2019, a 10% increase to account for increase costs to process items for recycling.

CULTURE & RECREATION

<u>Account Description</u>	<u>Notes</u>
Director	Wages for Library Director.
Library: Staff Salaries	Wages and salaries for both full and part-time staff members.
Library: Fringes	FICA, retirement, health, life, disability and dental insurances for Library staff.
Library Educ & Misc	Staff training and associated costs.
Library Building Mntc	Cost of upkeep and maintenance of the library building.
Library Utilities	Utility costs associated with the library building.
Library Books	Provides for the purchase of new books for children, teens and adults.
Library Periodicals	Provides for the purchase of magazines for children, teens and adults.
Library: Audio/Visual	Funding for audio books, CD's and video added to or replaced in collection.
Library Technology	For the procurement of non-print related materials available to the public.
Library: Supplies	Includes resource related supplies and repairs.
Library Equipment Mntc	Includes elevator, alarms, sprinklers, boilers and etc.
Computer Replacement	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 wood chips, benches, picnic tables and play equipment at Village Parks. Includes replacement of three park signs in 2021.
Parks Supplies & Mntc	Costs associated with operation and maintenance of Park Buildings & Grounds at all Parks.
Decorations Salaries	Labor costs associated with putting up banners, flags and holiday decorations.
Decorations: Sply & Mntc	Cost of purchase and replacement of decorations, flags and banners.
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.

CONSERVATION & DEVELOPMENT

<u>Account Description</u>	<u>Notes</u>
Plan Commission	Meeting stipends of \$40/meeting for citizen members of Plan Commission.
Comprehensive Plan Update	Amount represents expenses related to update of the Sauk Prairie Comprehensive Plan. Includes for 2020, \$5,000 to update the Comprehensive Outdoor Recreation Plan

Economic Development Funds to be allocated to the Village Board's Economic Development Committee for economic development projects, per a policy approved by the Village Board.

CONTINGENCY

Account Description

Notes

Contingency Fund For unanticipated/unbudgeted expenditures as authorized by Village Board.

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	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,098,426.00	1,078,467.00	511,433.94	1,078,467.00	1,059,251.00	(1.78%)
49212-00-000-000	UTILITY ALLOCATION	268,883.00	297,627.00	21,575.00	297,627.00	325,455.00	9.35%
49216-00-000-000	TID ALLOCATION	23,300.00	22,950.00	0.00	22,950.00	22,550.00	(1.74%)
	SAUK PRAIRIE AMBULANCE	11,447.00	11,447.00	0.00	11,447.00	11,447.00	0.00%
	BID PREMIUM DEPOSIT TO GENERAL FUND	0.00	61,193.00	0.00	61,193.00	146,216.00	138.94%
	TOTAL DEBT SERVICE FUND REVENUE	1,402,056.00	1,471,684.00	533,008.94	1,471,684.00	1,564,919.00	6.34%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,135,616.00	1,181,912.00	1,168,419.99	1,181,912.00	1,183,866.00	0.17%
58200-00-000-000	DEBT SERVICE - INTEREST	261,440.00	283,972.00	221,912.94	283,972.00	375,253.00	32.14%
58400-00-000-000	FISCAL CHARGES - BOND FEES	5,000.00	5,800.00	2,850.00	5,800.00	5,800.00	0.00%
	TOTAL DEBT SERVICE EXPENDITURE	1,402,056.00	1,471,684.00	1,393,182.93	1,471,684.00	1,564,919.00	6.34%
	<i>The Following Accounts for Existing General Obligation Debt</i>						
	Equalized Value	\$ 449,857,200.00	\$ 471,055,800.00			\$ 478,875,326.28	1.66%
	State Imposed G.O. Debt Limit (5% of Equalized Value)	\$ 22,492,860.00	\$ 23,552,790.00			\$ 23,943,766.31	1.66%
	Village Imposed 75% G.O. Debt Limit (75% of State Limit)	\$ 16,869,645.00	\$ 17,664,592.50			\$ 17,957,824.74	1.66%
	Debt Subject to 75% Village Limit (as of 12/31)	\$ 13,915,780.68	\$ 12,733,868.73			\$ 11,550,003.35	(9.30%)
	75% Capacity Remaining	\$ 2,953,864.32	\$ 4,930,723.77			\$ 6,407,821.39	29.96%
	Village Imposed 65% G.O. Debt Limit (65% of State Limit)	\$ 14,620,359.00	\$ 15,309,313.50			\$ 15,563,448.10	1.66%
	Debt Subject to 65% Village Limit (As of 12/31)	\$ 11,284,457.40	\$ 10,373,555.55			\$ 9,479,918.20	(8.61%)
	65% Capacity Remaining	\$ 3,335,901.60	\$ 4,935,757.95			\$ 6,083,529.90	23.25%
	Equalized Mill Rate Per Thousand (Limit \$3.15)	\$ 2.44	\$ 2.29			\$ 2.21	(3.39%)
	Debt Service Tax on \$225,000	\$ 549.39	\$ 515.13			\$ 497.69	(3.39%)
	Monthly Impact	\$ 45.78	\$ 42.93			\$ 41.47	(3.39%)

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

<u>Account Description</u>	<u>Notes</u>
Property Taxes	The property tax levied on real and personal property located within the village to fund debt principal and interest payments. Subject to tax levy limits (Wis. Stat. Sec. 66.0602).
Utility Allocation	Participation in General Obligation debt service from Water, Sanitary, Electric & Storm Water Funds.
TID Allocation	Contributions from Tax Incremental Financing Districts (TID) for proportionate share of TID-related debt service.
Sauk Prairie Ambulance	The Village used General Obligation Debt to provide proceeds towards the cost of the ambulance's new building. The Sauk Prairie Ambulance covers the debt service of the loan each year.
Bid Premium	Funds provided through the Sale of General Obligation Bonds to cover debt service.
Debt Service Principal	Principal payments due for General Obligation note and bond payments.
Debt Service Interest	Interest payments on outstanding General Obligation debt, and short-term notes.
Fiscal Charges/Bond Fees	Costs associated with wiring fees, annual disclosures, depository trust fees and paying agent fees for scheduled debt service payments.

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

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
	REVENUES						
49000-10-950-209	BORROWED FUNDS NEW	\$1,161,653.00	3,594,977.00	3,600,000.00	3,600,000.00	6,340,400.00	
	BORROWED FUNDS PREVIOUS	\$0.00	99,233.00	0.00	0.00	641,054.00	
49000-10-950-216	GRANT	0.00	389,805.00	105,899.26	415,251.76	0.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	541,740.00	350,400.00	10,000.00	350,400.00	129,210.00	
	TOTAL PROJECT FUND REVENUES	1,703,393.00	4,434,415.00	3,715,899.26	4,365,651.76	7,110,664.00	60.35%
	EXPENDITURES						
	CAP PROJ - POLICE DEPT	79,742.00	61,710.00	0.00	61,710.00	61,710.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	0.00	166,000.00	166,000.00	166,000.00	118,500.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	10,465.00	919,185.00	17,382.00	349,131.00	635,054.00	
	CAP PROJ - 2018 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	37,802.45	37,802.00	0.00	
	CAP PROJ - 2019 CAPITAL WORKS IMPROVEMENTS	1,141,943.03	22,520.00	35,374.68	35,374.68	0.00	
	CAP PROJ - 2020 CAPITAL WORKS IMPROVEMENTS	0.00	3,265,000.00	1,745,000.00	3,044,800.00	20,000.00	
	CAP PROJ - 2021 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	0.00	0.00	2,150,400.00	
	CAP PROJ - POLICE STATION	0.00	0.00	0.00	0.00	4,125,000.00	
	CAP PROJ - SEWER PLANT SCREENING STATION	200,000.00	0.00	0.00	0.00	0.00	
	CAP PROJ - STREET SWEEPER	202,042.00	0.00	0.00	0.00	0.00	
	TOTAL PROJECT FUND EXPENDITURES	1,634,192.03	4,434,415.00	2,001,559.13	3,694,817.68	7,110,664.00	60.35%

**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>
Borrowed Funds New	This represents the amount of new borrowing that will be need for the Capital Project Fund.
Borrowed Funds Previous	This represents the amount of previously borrowed funds that will be used for the Capital Project Fund.
Grant	This item represents grant funding awarded for projects.
Other Revenues/Utility	Funding that is being contributed from other funds to fund the Capital Projects Fund. <ul style="list-style-type: none"> • Electric Fund Undesignated Balance \$67,500 – Vactron • General Fund Undesignated Balance \$61,700 – Police Capital
Police Department	Village’s portion of capital funding for the Sauk Prairie Police Department. Funded by General Fund Balance.
Public Works Equipment	Ton Truck – \$51,000 – Borrowed Funds New Vactron – \$67,500 – Electric Fund Undesignated Balance
Fire Department	Rescue Engine – \$570,054 – Borrowed Funds Previous Vehicle was ordered in 2020, to be delivered in 2021.
2020 Capital Works Imprv.	Retainage – \$20,000 – Borrowed Funds Previous
2021 Capital Works Imprv.	21 St Street Extension – \$2,150,400 – Borrowed Funds New This included the construction of 21st Street through the Culver Community Park, water mains, sanitary sewers, storm sewers, and placeholders for restoration, street lighting, and trees. It will also include the 20th St abandonment in Westwynde, expansion of Westwynde south east storm water pond, and the western edge trail work.

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	Increase
REVENUES							
41120-00-000-005	Tax Increment Revenue TID #3	282,969.02	-	-	-	-	0%
	Tax Increment Revenue TID #4	343,041.49	320,847.39	320,847.39	321,277.51	330,029.98	3%
	Tax Increment Revenue TID #5	-	13,560.81	13,579.28	13,579.28	54,083.35	0%
	Tax Increment Revenue TID #6	-	-	-	-	93,250.29	0%
	Exempt Computer Aid TID #3	2,900.00	-	-	-	-	0%
	Exempt Computer Aid TID #4	32,600.00	32,683.00	-	32,683.90	32,683.00	0%
	Exempt Computer Aid TID #5	-	-	-	-	-	0%
	Exempt Computer Aid TID #6	-	-	-	-	-	0%
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	0%
	TID Fund Balance Applied	-	-	-	22,950.00	22,550.00	0%
TOTAL TID FUND REVENUE		661,510.51	367,091.20	334,426.67	390,490.69	532,596.62	45%
EXPENDITURES							
58000-00-000-005	TID #3 Debt Service	22,162.00	22,950.00	21,575.00	22,950.00	22,550.00	-2%
58900-00-000-005	TID #3 Proj Expenses	433,695.00	-	-	-	-	0%
58900-00-000-204	TID #4 Proj Expenses	392,724.22	170,250.00	4,000.00	328,664.31	118,868.06	-30%
	TID #5 Proj Expenses	-	-	-	-	62,323.98	0%
	TID #6 Proj Expenses	-	-	-	-	90,000.00	0%
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	7,341.33	-	7,463.48	4,810.17	-34%
TOTAL TID FUND EXPENSES		848,581.22	200,541.33	25,575.00	359,077.79	298,552.21	49%

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

A separate fund to fully segregate revenues and project related costs associated with the Village’s TIDs. Increment funds are used 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.

TID	Location	Created	Terminated/Expires
#3	Downtown	1996	2018
#4	Northridge Business Park	2008	2028
#5	Hospital Campus & Adjacent	2018	2038
#6	Downtown	2018	2038

<u>Account Description</u>	<u>Notes</u>
Tax Increment Revenue	The tax rates of the overlay taxing districts are applied to the TID value increment.
Exempt Computer	This state program is intended to offset the exemption of computer equipment (includes computers, cash registers, standalone fax machines, and related equipment) from the property tax levy.
Utility/Gen Fund Advance	Funds provided by utility funds or general fund to accomplish projects that would be repaid by generated TID revenue.
TID Fund Balance Applied	TID fund balance applied to projects.
Debt Service	Portion of General Obligation debt service attributed to fund infrastructure improvements and redevelopment in the TID.
Project Expenses	Funds available for small infrastructure improvements in the TID. Includes developer payments to Schwarz Insurance, Compeer Financial, and Highway 12 Development.
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 expenses related to all TIDs.

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

Account	Account Description	2019 Actual	2020 Budget	2020 As of June 30	2020 Projected	2021 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	5,000.00	6,000.00	-	1,402.00	6,000.00	0.00%
	SAUK CITY ALLOCATION	5,000.00	6,000.00	-	1,402.00	6,000.00	0.00%
	FARE REVENUES	46,639.15	50,000.00	18,711.00	37,422.00	50,000.00	0.00%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	2,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	76,226.00	77,800.00	32,934.00	60,500.00	80,200.00	3.08%
	Total Transit Fund Revenues	134,865.15	140,800.00	52,645.00	102,726.00	143,200.00	1.70%
	Expenditures						
	TRANSIT SERVICE	129,428.32	140,800.00	51,362.83	102,725.66	143,200.00	
	Total Transit Fund Expenses	129,428.32	140,800.00	51,362.83	102,725.66	143,200.00	1.70%
	Ridership	11,629	12,500	3,897	7,794	12,500	

Village of Prairie du Sac
SAUK PRAIRIE TRANSIT FUND
NOTES

The Village of Prairie du Sac acts as the lead agency in applying for Department of Transportation operating assistance grants for the operation of shared-ride taxi service, which started in February of 2000. The Village of Sauk City participates, on an equal basis, on any operating deficit after grant and fare revenue. A request for proposal process is underway for the selection of a taxi vender to start on January 1, 2021. The new contract would be for two years with three – one year addendums for a total possible five years. The US Dept. of Transportation and Wisconsin Dept. of Transportation operating assistance grants, awarded annually, cover approximately 60% of the operating cost.

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

Village of Prairie du Sac - Electric
ELECTRIC FUND

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales - Rg-1, Rg-2	\$1,621,422.24	1,713,184.18	\$985,631.08	1,689,653.28	1,671,948.00	(2.41%)
00442-00-070-000	Commercial Sales - Gs-1, Gs-2	400,471.51	447,813.30	231,928.15	397,591.11	402,624.00	(10.09%)
00443-00-080-000	Large Power - Cp-2	965,372.22	984,155.64	526,850.03	903,171.48	969,529.00	(1.49%)
00443-00-083-000	Industrial Power - Cp3	1,161,497.45	1,230,422.28	650,861.31	1,115,762.25	1,166,608.00	(5.19%)
00443-00-081-000	Small Power - Cp-1, Cp-1 TOD	729,367.64	760,017.74	392,335.86	672,575.76	724,628.00	(4.66%)
00444-00-090-000	Public Street Lighting - Ms-1, Ms-2	61,933.94	66,902.98	36,132.01	61,940.59	63,435.00	(5.18%)
Total Operating Revenue		4,940,065.00	5,202,496.12	2,823,738.44	4,840,694.47	4,998,772.00	(3.92%)
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	5,338.25	5,000.00	939.69	1,610.90	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	4,240.00	2,300.00	25.00	42.86	2,000.00	(13.04%)
Total Other Revenue		9,578.25	7,300.00	964.69	1,653.75	7,000.00	(4.11%)
Total Operating Revenues		4,949,643.25	5,209,796.12	2,824,703.13	4,842,348.22	5,005,772.00	(3.92%)
EXPENSES							
00555-00-000-000	Purchased Power	3,551,394.85	4,224,680.52	2,031,617.21	3,482,772.36	3,907,504.00	(7.51%)
Supply and Transmission Total		3,551,394.85	4,224,680.52	2,031,617.21	3,482,772.36	3,907,504.00	(7.51%)
00580-00-000-000	Operation Supervision Expense	36,002.24	36,725.00	18,540.29	31,783.35	37,820.00	2.98%
00585-00-000-000	Street Light/Signal System Expense	4,199.80	5,000.00	5,098.45	5,098.00	5,000.00	0.00%
00586-00-000-000	Meter Expenses	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	166.78	1,500.00	0.00	0.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	69,015.63	49,000.00	50,822.77	50,822.75	60,000.00	22.45%
00593	Mntc. of Lines	143,531.30	134,000.00	128,371.31	138,000.00	140,000.00	4.48%
00595	Mntc. of Line Transformers	366.54	5,000.00	0.00	0.00	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	2,010.02	10,000.00	8,154.72	8,154.72	10,000.00	0.00%
00597	Mntc. of Meters	208.12	8,000.00	224.70	385.20	8,000.00	0.00%
00598	Mntc. of Miscellaneous Distribution Plant	0.00	10,000.00	0.00	0.00	10,000.00	0.00%

	Distribution Expense Total	255,500.43	260,725.00	211,212.24	234,244.02	278,820.00	6.94%
00902-00-110-000	Meter Reading Labor	297.12	1,000.00	0.00	301.25	1,000.00	0.00%
00903	Accounting and Collection Labor	56,681.67	60,000.00	27,254.53	46,722.05	61,200.00	2.00%
00905-00-000-000	Supplies and Expenses	4,901.55	5,000.00	2,115.86	3,627.19	5,000.00	0.00%
00904-00-000-000	Uncollectible Accounts	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
	Customer Accounts Total	61,880.34	67,000.00	29,370.39	50,650.49	68,200.00	1.79%
00920-00-110-000	Administrative and General Salaries	50,748.15	51,761.00	27,427.35	47,018.31	52,797.00	2.00%
00921-00-000-000	Office Supplies and Expenses	26,022.65	25,000.00	18,961.77	24,265.00	25,000.00	0.00%
00923-00-000-000	Outside Services Employed	28,374.69	36,000.00	20,088.75	25,088.75	35,000.00	(2.78%)
00924-00-000-000	Property Insurance	17,712.64	22,000.00	7,847.54	13,452.93	22,000.00	0.00%
00925-00-000-000	Injuries and Damages	793.44	3,000.00	50.72	86.95	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	140,333.23	164,000.00	95,212.53	163,221.48	171,872.00	4.80%
00928-00-000-000	Regulatory Commission Expense	5,843.38	5,000.00	0	0.00	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	41,031.73	42,000.00	31,813.21	41,253.00	42,000.00	0.00%
00933-00-000-000	Transportation Expenses	7,537.38	20,000.00	10,945.72	18,764.09	20,000.00	0.00%
	Administrative and General Total	318,397.29	368,761.00	212,347.59	333,150.51	376,669.00	2.14%
	Total Operating Expenses	4,187,172.91	4,921,166.52	2,484,547.43	4,100,817.38	4,631,193.00	(5.89%)
	NET OPERATING INCOME	762,470.34	288,629.60	340,155.70	741,530.84	374,579.00	29.78%
00419-00-000-000	Interest Income	19,597.31	10,000.00	4,861.13	8,333.37	8,000.00	(20.00%)
00454-00-000-000	Rent from Electric Property	51,613.90	34,000.00	16,652.36	28,546.90	34,000.00	0.00%
00456-00-000-000	Miscellaneous Electric Revenue	582.61	1,000.00	241.97	414.81	1,000.00	0.00%
	Total Non-Operating Revenue	71,793.82	45,000.00	21,755.46	37,295.07	43,000.00	(4.44%)
00403-00-000-000	Depreciation	277,306.00	308,000.00	0.00	308,000.00	300,000.00	(2.60%)
00408-00-000-000	Taxes	174,190.00	183,330.00	0.00	183,330.00	176,000.00	(4.00%)
00430-00-000-000	Principal on Long Term Debt	108,448.75	112,351.00	0.00	112,350.52	112,351.00	0.00%
00427-00-000-000	Interest on Long Term Debt	8,448.75	14,898.00	7,448.75	14,898.00	12,848.00	(13.76%)
	Total Non-Operating Expense	568,393.50	618,579.00	7,448.75	618,578.52	601,199.00	(2.81%)

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	293,346.25	303,850.00	177,753.10	304,719.60	334,235.00	10.00%
00722-00-070-000	Commercial Sales	97,869.22	128,750.00	57,361.07	98,333.26	141,625.00	10.00%
00722-00-080-000	Industrial Sales	3,442.25	4,120.00	1,809.86	3,102.62	4,532.00	10.00%
00723-00-098-000	Public Authority Sales	12,546.71	14,420.00	6,564.42	11,253.29	15,862.00	10.00%
	Total Operating Revenue	407,204.43	451,140.00	243,488.45	417,408.77	496,254.00	10.00%
EXPENSES							
00811-00-000-000	Disposal Expenses	186,790.85	205,000.00	99,432.39	170,455.53	194,000.00	(5.37%)
00820-00-110-000	Supervision and Labor	12,000.82	12,750.00	6,180.08	10,594.42	12,750.00	0.00%
00827-00-000-000	Operating Supplies and Expenses	6,402.46	10,000.00	7,391.71	12,671.50	12,000.00	20.00%
00828-00-000-000	Transportation Expenses	692.78	1,200.00	-	-	1,200.00	0.00%
00831	Maintenance of Collection System	2,351.17	8,000.00	3,250.00	5,571.43	8,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	368.59	15,000.00	1,050.60	1,801.03	15,000.00	0.00%
	Total Operating Expenses	208,606.67	251,950.00	117,304.78	201,093.91	242,950.00	(3.57%)
00840-00-110-000	Billing, Collecting, and Accounting	19,248.49	19,500.00	9,798.26	16,797.02	19,890.00	2.00%
00842-00-110-000	Meter Reading Labor	-	1,000.00	25.89	44.38	1,000.00	0.00%
	Total Customer Account Expenses	19,248.49	20,500.00	9,824.15	16,841.40	20,890.00	1.90%
00850-00-110-000	Administration and General Salaries	15,108.44	16,000.00	8,112.87	13,907.78	16,320.00	2.00%
00851-00-000-000	Office Supplies and Expenses	6,332.59	6,200.00	4,565.20	7,826.06	7,500.00	20.97%
00852-00-000-000	Outside Services	5,957.85	10,000.00	3,253.92	5,578.15	10,000.00	0.00%
00924-00-000-000	Insurance Expenses	6,252.44	7,000.00	2,839.10	6,523.00	7,000.00	0.00%
00854-00-000-000	Employee Pensions and Benefits	21,114.67	25,000.00	10,747.99	18,425.13	25,000.00	0.00%
00856-00-000-000	Miscellaneous Expenses	5,362.87	6,000.00	4,041.82	6,928.83	7,000.00	16.67%
00857-00-000-000	Rents	10,496.25	11,000.00	8,016.50	13,742.57	14,000.00	27.27%
	Total Administrative Expenses	70,625.11	81,200.00	41,577.40	72,931.51	86,820.00	6.92%
	Total Expenses	298,480.27	353,650.00	168,706.33	290,866.82	350,660.00	(0.85%)
	NET OPERATING INCOME/(LOSS)	108,724.16	97,490.00	74,782.12	126,541.95	145,594.00	49.34%
00419-00-000-000	Interest Income	11,900.39	8,800.00	1,939.42	3,324.72	3,000.00	(65.91%)
00731-00-000-000	Penalties	604.49	500.00	124.41	213.27	500.00	0.00%
00403-00-000-000	Depreciation	61,833.00	61,000.00	-	62,890.00	64,000.00	4.92%
00408-00-000-000	Taxes	4,921.00	5,200.00	-	5,200.00	5,500.00	5.77%
00433-00-000-000	Shared Interest/Principle Expense	70,330.56	72,418.00	70,417.00	72,417.88	78,874.69	8.92%
00427-00-000-000	Interest Expense	-	-	-	-	-	0.00%
00231-00-000-000	Debt Principle	-	-	-	-	-	0.00%
	Nonoperating Revenue/Expense	(15,855.52)	(31,828.00)	6,428.95	(10,427.94)	719.31	(102.26%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	121,949.72	123,000.00	71,778.29	123,048.50	124,000.00	0.81%
00470-00-000-000	Storm Water Penalties	92.95	85.00	21.44	36.75	85.00	0.00%
00419-00-000-000	Interest Income	2,003.08	1,000.00	375.44	643.61	500.00	(50.00%)
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	Total Operating Revenue	124,045.75	124,085.00	72,175.17	123,728.86	124,585.00	0.40%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	7,161.12	10,000.00	3,740.77	6,412.75	10,000.00	0.00%
00921-00-000-000	Office Supplies	5,047.05	5,000.00	3,359.07	5,758.41	6,000.00	20.00%
00923-00-000-000	Outside Services	21,016.49	10,000.00	4,911.90	8,420.40	10,000.00	0.00%
00924-00-000-000	Insurance Expense	935.12	1,400.00	376.13	644.79	1,400.00	0.00%
00926-00-000-000	Employee Pensions and Bene	16,752.48	15,000.00	4,689.49	8,039.13	15,000.00	0.00%
00930-00-000-000	Miscellaneous Expense	6,015.47	7,500.00	4,637.10	7,949.31	7,500.00	0.00%
00408-00-000-000	Taxes	-	-	-	-	-	0.00%
<hr style="border-top: 1px dashed black;"/>							
	Total Administrative Expense	56,927.73	48,900.00	21,714.46	37,224.79	49,900.00	2.04%
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	5,360.46	5,000.00	-	5,462.00	5,500.00	10.00%
00834-00-110-819	Leaf Collection-Labor	15,241.59	20,000.00	-	18,625.00	20,000.00	0.00%
00834-00-110-821	Street Sweeping-Labor	9,771.71	6,000.00	5,505.19	9,437.47	10,000.00	66.67%
00835-00-000-000	Maintenance of Collection System	-	13,000.00	-	2,431.00	10,000.00	(23.08%)
00832-00-000-000	Maintenance of Detention Basins	18,384.00	13,000.00	7,529.00	12,906.86	14,000.00	7.69%
00837-00-000-000	Maintenance of Equipment	2,450.32	15,000.00	-	2,600.00	12,000.00	(20.00%)
00903-00-000-000	Supplies and Expenses	2,935.34	3,000.00	823.29	1,411.35	3,000.00	0.00%
<hr style="border-top: 1px dashed black;"/>							
	Total Operating Expenses	54,143.42	75,000.00	13,857.48	52,873.68	74,500.00	(0.67%)
NET OPERATING INCOME/(LOSS)							
		12,974.60	185.00	36,603.23	33,630.39	185.00	0.00%

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2019 Actual	2020 Budget	2020 As of July 31	2020 Projected	2021 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	409,673.90	437,750.00	248,864.94	449,833.89	425,750.00	(2.74%)
00461-00-070-000	Commercial Sales	105,787.68	144,200.00	61,849.66	111,332.10	108,600.00	(24.69%)
00461-00-080-000	Industrial Sales	13,049.99	16,480.00	5,384.13	9,212.66	11,130.00	(32.46%)
00461-00-090-000	Multifamily Residential	30,199.00	-	17,475.13	30,302.45	30,250.00	
	Total Metered Revenue	558,710.57	598,430.00	333,573.86	600,681.09	575,730.00	(3.79%)
00460-00-000-000	Unmetered Sales	3,174.18	1,236.00	152.73	261.82	1,200.00	(2.91%)
00462-00-000-000	Private Fire Protection	10,301.52	10,300.00	6,009.22	10,301.52	10,000.00	(2.91%)
00463-00-000-000	Public Fire Protection	217,496.77	223,510.00	127,347.00	218,309.14	215,000.00	(3.81%)
00464-00-098-000	Sales to Other Public Authorities	22,170.38	24,720.00	10,119.29	17,347.35	20,000.00	(19.09%)
	Total Other Sales Revenue	253,142.85	259,766.00	143,628.24	246,219.84	246,200.00	(5.22%)
00470-00-000-000	Forfeited Discounts	1,274.27	1,200.00	251.24	430.70	1,200.00	0.00%
00474-00-000-000	Other Water Revenue	-	-	-	-	-	0.00%
	Total Other Operating Revenue	1,274.27	1,200.00	251.24	430.70	1,200.00	0.00%
	TOTAL OPERATING REVENUE	813,127.69	859,396.00	477,453.34	847,331.63	823,130.00	(4.22%)
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	45,904.47	60,000.00	24,894.10	42,675.60	50,000.00	(16.67%)
00626-00-000-000	Operation Supplies and Expenses	869.76	4,000.00	399.68	685.17	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	58,545.54	58,000.00	41,248.68	52,139.00	32,000.00	(44.83%)
	Total Pumping Expenses	105,319.77	122,000.00	66,542.46	95,499.77	86,000.00	(29.51%)
00642-00-110-000	Operation Labor	1,199.67	1,600.00	77.67	133.15	1,600.00	0.00%
00641-00-000-000	Chemicals	4,101.80	5,000.00	2,340.58	4,012.42	5,000.00	0.00%
	Operations Supplies & Expenses						
	Total Water Treatment Expenses	5,301.47	6,600.00	2,418.25	4,145.57	6,600.00	0.00%
00640	Operation Labor	47,569.93	51,200.00	30,724.44	52,670.47	53,800.00	5.08%
00643-00-000-000	Operations Supplies & Expenses	7,869.02	14,000.00	3,642.81	6,244.82	14,000.00	0.00%
00673	Maintenance of Mains	20,244.42	13,000.00	1,886.11	3,233.33	13,000.00	0.00%

00675-00-110-000	Maintenance of Services	5,533.49	9,000.00	567.58	972.99	9,000.00	0.00%
00676	Maintenance of Meters	715.75	8,000.00	89.74	6,153.84	8,000.00	0.00%
00677-00-110-000	Maintenance of Hydrants	4,526.30	8,000.00	1,147.23	1,966.68	8,000.00	0.00%
00678	Maintenance of Other Plant	317.37	1,500.00	1,554.25	1,554.25	2,000.00	33.33%
	Total Trans. and Distr. Expenses	86,776.28	104,700.00	39,612.16	72,796.38	107,800.00	2.96%
00902-00-110-000	Meter Reading Labor	127.05	800.00	25.89	44.38	800.00	0.00%
00903-00-110-000	Accounting and Collection Labor	20,321.09	20,700.00	10,335.67	17,718.29	21,125.00	2.05%
00905-00-000-000	Supplies and Expenses	3,076.82	3,200.00	1,583.36	2,714.33	3,200.00	0.00%
	Total Customer & Accounts Exp.	23,524.96	24,700.00	11,944.92	20,477.01	25,125.00	1.72%
00920-00-110-000	Administrative & General Salaries	20,514.31	20,655.00	11,071.00	18,978.86	21,070.00	2.01%
00921-00-000-000	Office Supplies and Expenses	6,651.43	6,500.00	4,593.52	7,874.61	7,000.00	7.69%
00923-00-000-000	Outside Service Employed	56,083.61	65,700.00	45,306.19	52,167.00	60,000.00	(8.68%)
00924-00-000-000	Property Insurance	11,036.88	12,000.00	3,878.27	6,648.46	9,000.00	(25.00%)
00926-00-000-000	Employee Pensions and Benefits	60,264.25	70,000.00	36,803.21	63,091.22	70,000.00	0.00%
00930-00-000-000	Miscellaneous General Expenses	16,899.68	20,000.00	12,431.78	21,311.62	20,000.00	0.00%
00933-00-000-000	Transportation Expenses	2,991.03	5,000.00	1,727.53	2,961.48	5,000.00	0.00%
	Total Admin and General Exp	174,441.19	199,855.00	115,811.50	173,033.25	192,070.00	(3.90%)
	TOTAL OPERATING EXPENSES	395,363.67	457,855.00	236,329.29	365,951.97	417,595.00	(8.79%)
	NET OPERATING INCOME	417,764.02	401,541.00	241,124.05	481,379.66	405,535.00	0.99%
	Non-Operating Revenue						
00419-00-000-000	Interest Income	11,246.98	1,200.00	626.55	1,074.09	1,000.00	(16.67%)
00454-00-000-000	Rent from Water Property	35,062.00	34,000.00	36,465.00	36,465.00	37,000.00	8.82%
	Total Non-Operating Revenue	46,308.98	35,200.00	37,091.55	37,539.09	38,000.00	7.95%
	Non-Operating Expense						
00403-00-000-000	Depreciation	164,613.00	215,000.00	-	167,083.00	169,589.00	(21.12%)
00408-00-000-000	Taxes	139,896.00	151,290.00	-	134,300.00	135,000.00	(10.77%)
00433-00-000-000	Shared Interest/Principle Expense	198,552.34	225,208.92	140,318.05	225,208.92	246,580.00	9.49%
00427-00-000-000	Interest Expense	24,085.56	22,391.00	11,623.54	22,390.13	20,658.00	(7.74%)
00430-00-000-000	Principle	76,226.97	77,904.00	77,903.97	77,903.97	79,618.00	2.20%
	Total Non-Operating Expense	603,373.87	691,793.92	229,845.56	626,886.02	651,445.00	(5.83%)

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2021 BUDGET**

Approved by Court Commission October 15, 2020

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	2019 Actual	2020 Budget	10/5/2020 2020 YTD	2020 Projected	2021 Budget	% CHANGE
Operating Revenue							
41100	Fines & Citations	160,022	150,000	87,059	116,079	150,000	0.0%
47200	Miscellaneous Revenue	716	600	395	527	600	0.0%
Total Operating Revenue		160,738	150,600	87,454	116,605	150,600	0.0%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	2019 Actual	2020 Budget	10/5/2020 2020 YTD	2020 Projected	2021 Budget	% CHANGE
Operating Expenses							
51000	Audits						0.0%
51100	Fiscal Agent/Bookeeping	850	850		850	850	0.0%
51200	Computer Software/Maintenance	4,111	4,000	3,871	3,871	4,000	0.0%
51300	Education/Training	1,941	2,000	1,264	1,685	2,000	0.0%
51400	Subscriptions/Periodicals/Dues	145	350	-	345	350	0.0%
51500	Insurance/Bond	2,524	3,000	-	2,437	3,000	0.0%
51600	Municipal Judge	7,000	7,000	3,500	7,000	7,000	0.0%
51700	Court Clerk	26,265	26,790		26,790	27,053	1.0%
51800	Supplies	1,526	1,650	481	1,623	1,650	0.0%
51900	Rent	1,200	1,200		1,200	1,200	0.0%
	Sauk County Treasurer	17,533	15,000	10,589	12,769	16,500	10.0%
	State of Wisconsin	38,033	37,500	26,668	29,020	37,500	0.0%
	Villages	55,227	52,500	35,739	40,627	52,500	0.0%
	Restitution/NSF Payments	1,434	3,000	531	708.33	3,000	0.0%
	Miscellaneous Expense	2,386	1,200	1,153	1,536.93	1,200	0.0%
Total Operating Expenses		160,175	156,040	83,796	130,462	157,803	1.1%

Operating Income/(Deficit)		563	(5,440)	3,658	(13,857)	(7,203)
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Municipal Allocations

Village of Prairie du Sac Population	4,152	4,184	4,184	4,184	4,193	0.22%
Village of Sauk City Population	3,436	3,434	3,434	3,434	3,433	-0.03%
Village of Prairie du Sac Contribution	-	4,796	2,988	7,611	3,960	
Village of Sauk City Contribution	-	3,969	2,452	6,246	3,243	
Total	-	8,765	5,440	13,857	7,203	

NET AFTER ALLOCATIONS	563	3,325	9,098	(0)	0
FUND BALANCE	2,192	5,517	5,533	2,192	2,192

	2021	
	(Deficit)	Population
	\$ 7,203	7,626
	\$ 3,960	55%
	\$ 3,243	45%
	2020	
	(Deficit)	Population
	\$ 13,857.00	7,618
	\$ 7,611	55%
	\$ 6,246	45%



RESOLUTION No. 11-24-2020(a)

A RESOLUTION ADOPTING THE 2021 BUDGET AND 2020 LEVY

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

WHEREAS, the 2021 Budget includes the General Fund, Debt Service Fund, Capital Improvement Fund, Tax Increment District Fund, Sauk Prairie Transit Fund, Electric Utility Fund, Sanitary Sewer Utility Fund, Storm Sewer Utility Fund and Water Utility Fund; and

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

WHEREAS, on November 24, 2020, the Board of Trustees of the Village of Prairie du Sac conducted a duly noticed public hearing on the proposed 2021 Budget and 2020 Real and Personal Property Tax Levy.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2021 Budget as shown in Exhibit 1 to this Resolution; and

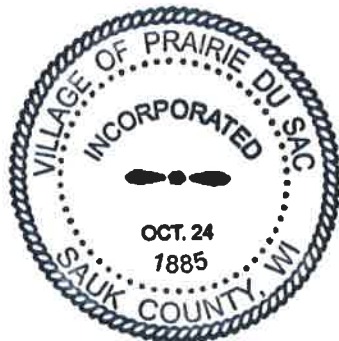
BE IT FURTHER RESOLVED, by the Board of Trustees of the Village of Prairie du Sac that the sum of \$2,681,473.00 be levied on all taxable real and personal property within the Village of Prairie du Sac for the uses and purposes set forth in the 2021 Budget. A detail of the levy by fund follows:

\$1,622,222.00 General Fund Tax
\$1,059,251.00 Debt Service Fund Tax

BE IT FURTHER RESOLVED, that the Village Clerk is hereby authorized to spread this tax on the current tax roll of the Village of Prairie du Sac and the Village Treasure is hereby authorized to collect the same at the proper time, as set by law.

Adopted this 24th day of November, 2020.

Village of Prairie du Sac, WI




Cheryl A. Sherman
Village President


Niki Conway
Village Clerk