



2023 Annual Budget



*Approved by the Board of Trustees
November 22, 2022*

*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 Comprehensive Outdoor Recreation Plan

Financial Management Plan

Capital Improvement Plan

Financial Policy Manual

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BOARD OF TRUSTEES

Cheryl Sherman, Village President
Lauri Meixelsperger, Trustee
Nick Lester, Trustee
Andrew Strathman, Trustee
Craig Bender, Trustee
Vacant, Trustee
Jim Witecha, Trustee

ADMINISTRATIVE COMMITTEE

Cheryl Sherman, Chair
Nick Lester
Jim Witecha

VILLAGE OFFICIALS

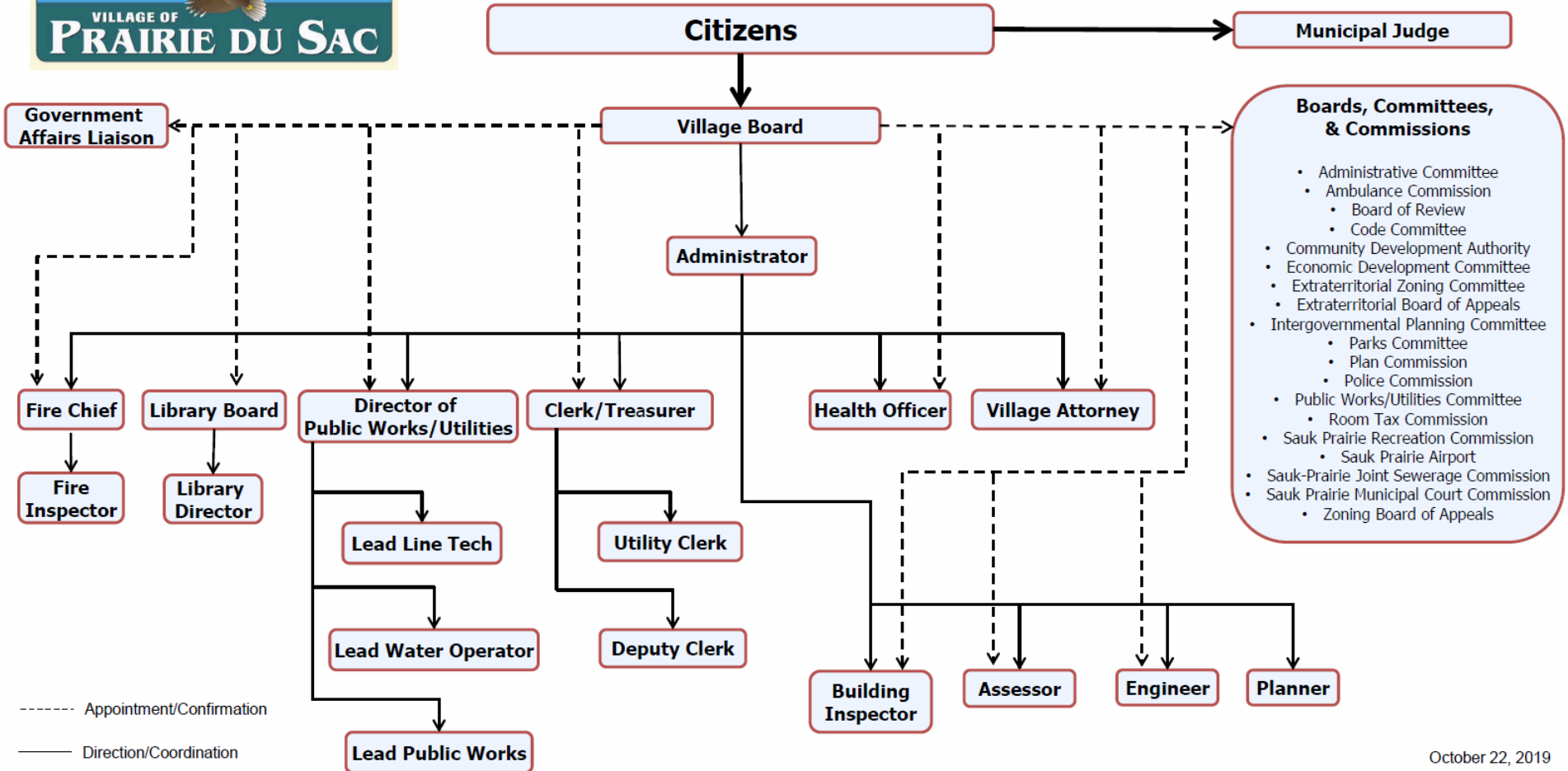
Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Troy Murphy, Director of Public Works/Utilities
Lauren White, Library Director
James Schulenburg, Fire Chief
William Cole, Village Attorney
Kent Straus, Village Engineer
Mark Roffers, Village Planner
Dennis Butteris, Building Inspector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

JOINT OFFICIALS

Josh Sherman, 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



- Boards, Committees, & Commissions**
- Administrative Committee
 - Ambulance Commission
 - Board of Review
 - Code Committee
 - Community Development Authority
 - Economic Development Committee
 - Extraterritorial Zoning Committee
 - Extraterritorial Board of Appeals
 - Intergovernmental Planning Committee
 - Parks Committee
 - Plan Commission
 - Police Commission
 - Public Works/Utilities Committee
 - Room Tax Commission
 - Sauk Prairie Recreation Commission
 - Sauk Prairie Airport
 - Sauk-Prairie Joint Sewerage Commission
 - Sauk Prairie Municipal Court Commission
 - Zoning Board of Appeals

October 22, 2019

BUDGET SCHEDULE

Tuesday, September 6, 2022	Committee of the Whole - 2021 Audit Presented, Financial Management Plan Update Discussed, 2022 Budget Kickoff
Tuesday, September 13, 2022	Village Board Considers Financial Management Plan
Tuesday, September 27, 2022	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, October 4, 2022	Administrative Committee Work Session #1 on Budget
Tuesday, October 11, 2022	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 18, 2022	Administrative Committee Work Session #2 on Budget
Tuesday, October 25, 2022	Budget Presentations to Village Board – Part III General Revenue Debt Service Fund Tax Increment District Funds Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Wednesday, October 26, 2022	Administrative Committee Work Session and Consideration of Budget
Thursday, November 3, 2022	Publication of Budget Summary & Hearing Notice in Newspaper
Tuesday, November 22, 2022	Public Hearing and Village Board Consideration of Budget & Levy

PUBLIC NOTICE OF BUDGET HEARING

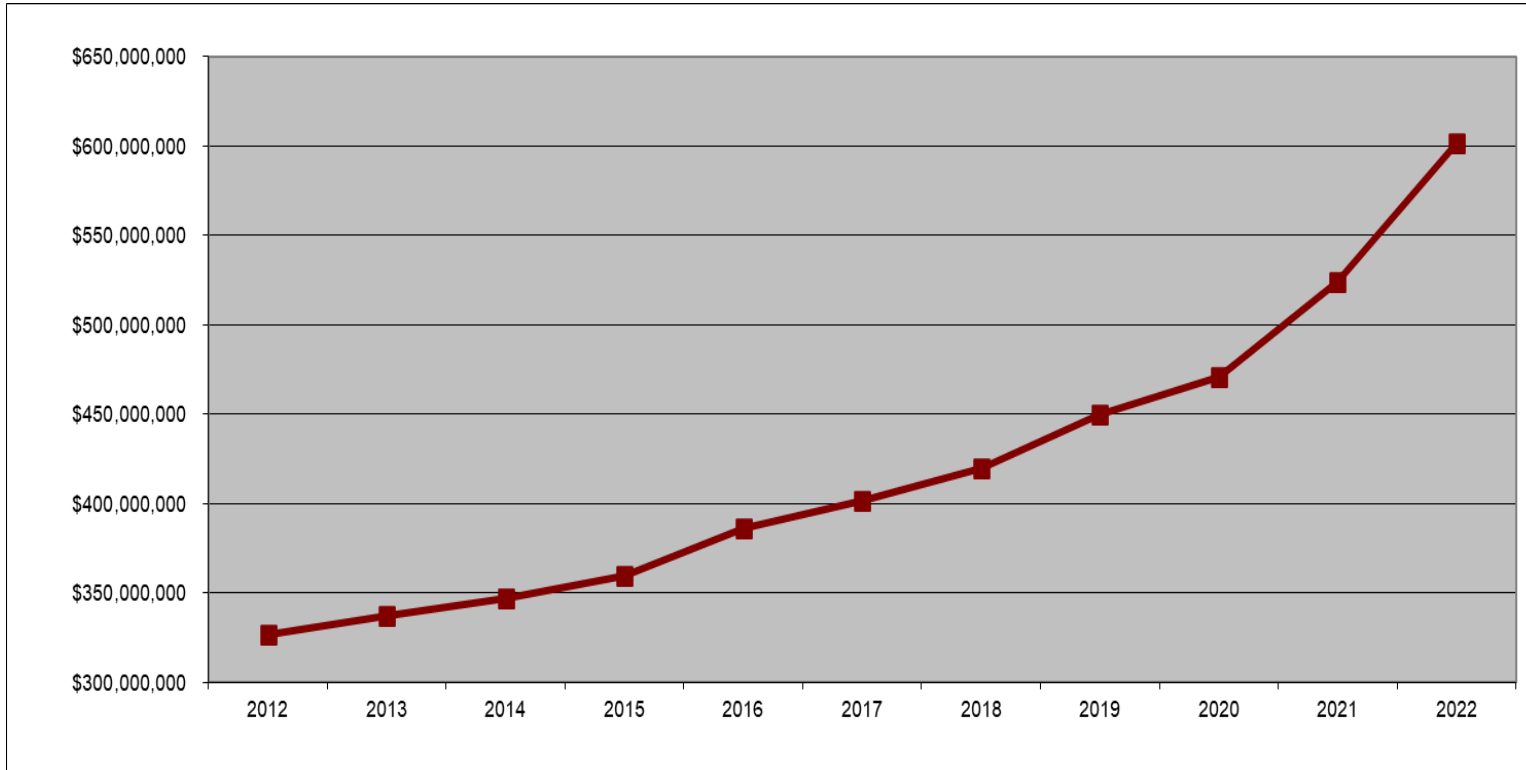
VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2023 BUDGET			
PUBLIC NOTICE IS HEREBY GIVEN that on November 22, 2022, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2023. 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 .			
	2022 Budget	2023 Proposed	% CHANGE
GENERAL FUND			
REVENUES			
Taxes	2,058,311	2,218,257	
Intergovernmental Revenue	817,725	844,333	
Licenses, Permits, Fines & Forfeitures	180,400	172,200	
Public Charges for Services	481,505	487,620	
Miscellaneous Revenues	119,363	126,193	
Undesignated Reserves Applied	98,447	98,382	
Total General Fund Revenues	3,753,852	3,947,985	5.17%
EXPENDITURES			
General Government	391,907	408,151	
Public Safety	1,333,097	1,376,460	
Public Works	1,243,713	1,304,338	
Culture & Recreation	716,715	781,616	
Conservation & Development	7,420	16,420	
Contingency	61,000	61,000	
Total General Fund Expenditures	3,753,852	3,947,985	5.17%
GENERAL FUND BALANCE 12/31	2,003,962	1,842,871	
DEBT SERVICE FUND			
REVENUES			
Debt Service Property Tax Levy	1,407,153	1,536,034	
Utility Allocation	346,191	363,949	
TIF Allocation	32,050	31,375	
Other Revenue	157,248	-	
Total Debt Service Revenues	1,940,642	1,951,358	0.55%
EXPENDITURES			
Total Debt Service Expenditures	1,940,642	1,951,358	0.55%
GENERAL OBLIGATION DEBT BALANCE 12/31	18,117,472	20,040,955	
CAPITAL PROJECTS FUND			
REVENUES			
Funds from Borrowing	4,244,050	3,440,913	
Contribution from Utilities/Other Sources	221,710	61,710	
Total Capital Project Fund Revenues	4,465,760	3,502,623	-21.57%
EXPENDITURES			
Total Capital Project Fund Expenditures	4,465,760	3,721,868	-16.66%
CAPITAL FUND BALANCE 12/31			
TAX INCREMENT DISTRICT (TID) FUND			
REVENUES			
	617,151	221,884	-84.0%
EXPENDITURES			
	316,238	201,232	-36.4%
TID FUND BALANCE 12/31	830,013	819,291	
SAUK PRAIRIE TRANSIT FUND			
REVENUES			
	166,000	172,731	4.05%
EXPENDITURES			
	166,000	172,731	4.05%
TRANSIT FUND BALANCE 12/31	33,257	33,257	
AMERICAN RESCUE PLAN ACT (ARPA) FUND			
REVENUES			
	231,893	1,000	
EXPENDITURES			
	86,322	219,246	
ARPA FUND BALANCE 12/31	218,246		
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)			
REVENUES			
	6,865,739	7,358,745	7.18%
EXPENDITURES			
	6,970,729	7,779,243	11.60%
ENTERPRISE FUND BALANCE 12/31	3,957,668	3,537,199	
PROPERTY TAX LEVY			
General Fund Property Tax	1,757,311	1,918,257	9.16%
Debt Service Fund Property Tax	1,407,153	1,536,034	9.16%
Total Property Tax Levy	3,164,464	3,454,291	9.16%
PARK LAND IMPACT FEE	Actual		
REVENUES			
	1,296		
EXPENDITURES			
	-		
RECREATION IMPROVEMENT IMPACT FEE			
REVENUES			
	2,502		
EXPENDITURES			
	-		

Publish: 11/3/22 WNAXLP

Niki Conway, Clerk/Treasurer

➤ Published November 3, 2022, in the *Star News*.

TREND IN EQUALIZED VALUE OF PROPERTY

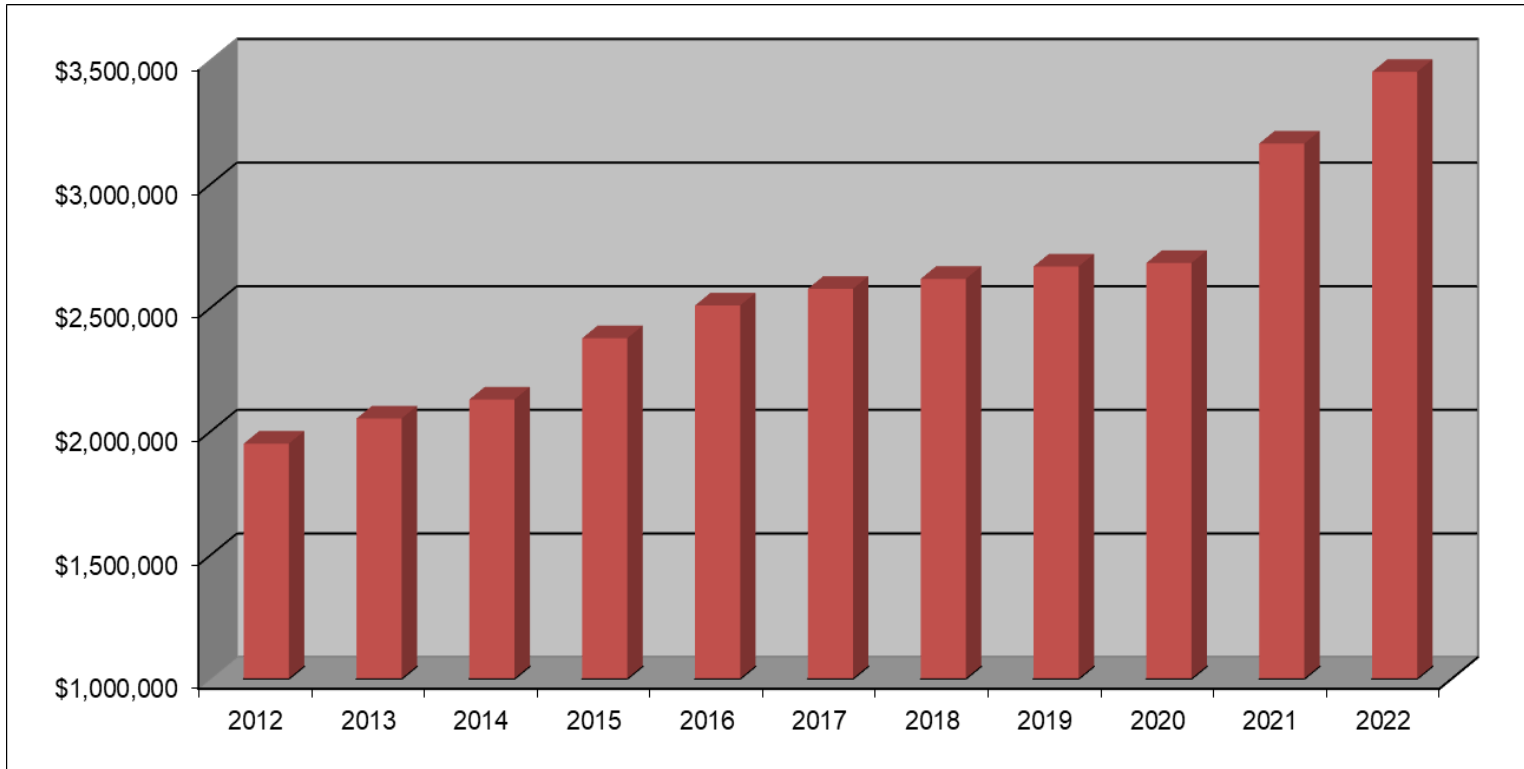


**Total Equalized Value
(Includes TIF
Increment)**

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
2021	\$524,103,000
2022	\$601,338,200

84% Increase in the Village's Equalized Value since 2012

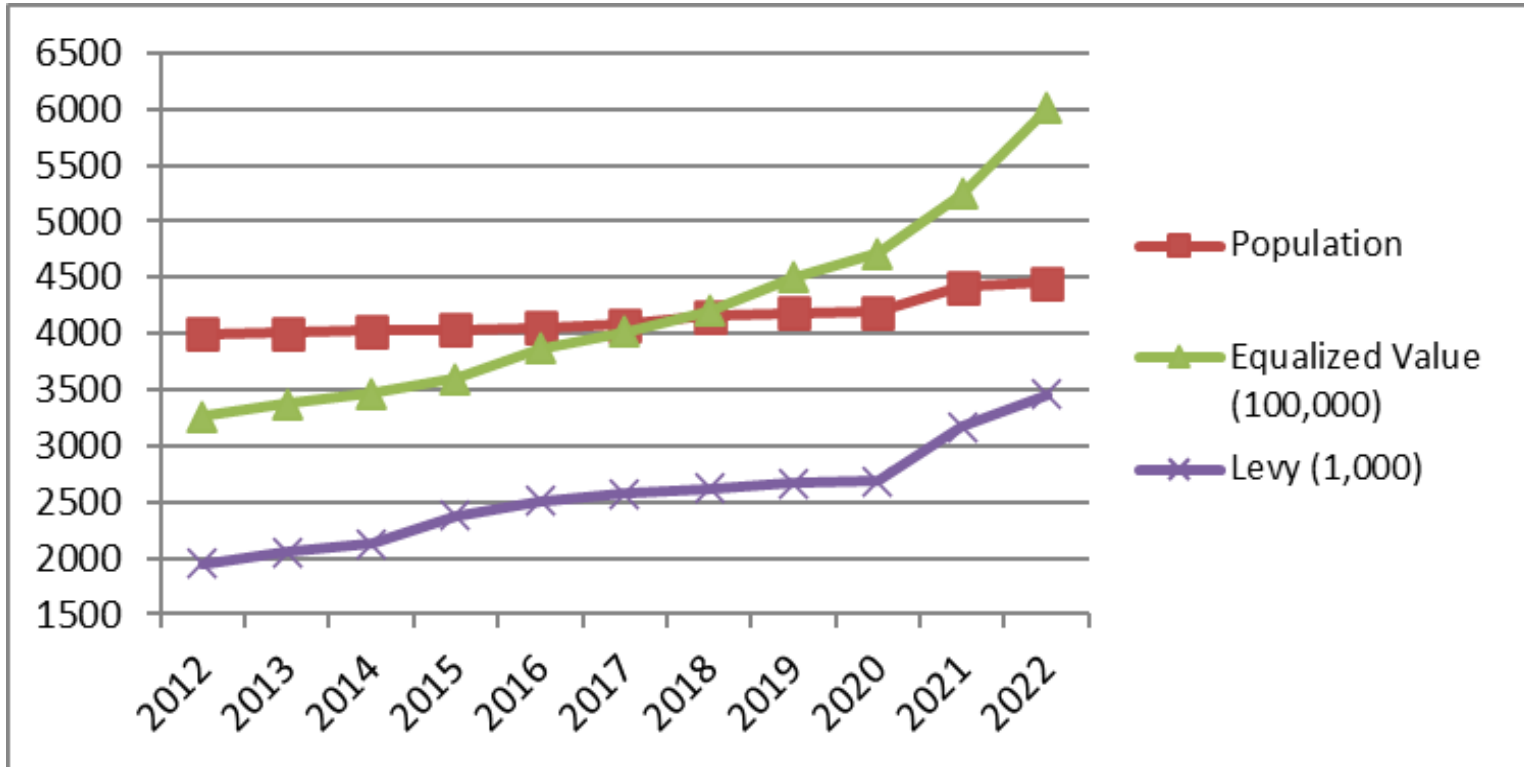
TREND IN VILLAGE TAX LEVY



Year	Levy	Change
2012	\$ 1,950,697	
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%
2021	\$ 3,164,464	18.01%
2022	\$ 3,454,291	9.16%

- 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 11% since 2012

MILL RATE

VILLAGE OF PRAIRIE DU SAC
2022 Total Tax Levies Payable in 2023

Taxing Districts	2021 Levy	2021 Mill Rate	2022 Levy	2022 Mill Rate	% Change From Prior Year Rate
Sauk County	\$ 1,940,551.32	\$ 4.4689882	\$ 2,182,536.82	\$ 4.9796956	11.43%
Village of Prairie du Sac	\$ 3,336,838.98	\$ 7.6845657	\$ 3,505,109.23	\$ 7.9972886	4.07%
Sauk Prairie School District	\$ 4,977,343.48	\$ 11.4625617	\$ 5,114,064.38	\$ 11.6682951	1.79%
Madison Area Tech School	\$ 422,822.91	\$ 0.9737390	\$ 433,878.79	\$ 0.9899417	1.66%
TOTAL	\$10,677,556.69	\$ 24.5898547	\$11,235,589.22	\$ 25.6352210	4.25%

	2021	2022	Change
Total Assessed Value	\$ 434,226,100	\$ 438,287,200	0.94%
Village Equalized Value	\$ 524,103,000	\$ 601,338,200	14.74%

Taxing Districts	2021 % of Total Levy	2021 Taxes for \$225,000	2022 % of Total Levy	2022 Taxes for \$225,000	Change From Prior Year
Sauk County	18.2%	\$ 1,005.52	19.4%	\$ 1,120.43	\$ 114.91
Village of Prairie du Sac	31.3%	\$ 1,729.03	31.2%	\$ 1,799.39	\$ 70.36
Sauk Prairie School District	46.6%	\$ 2,579.08	45.5%	\$ 2,625.37	\$ 46.29
Madison Area Tech School	4.0%	\$ 219.09	3.9%	\$ 222.74	\$ 3.65
TOTAL	100%	\$ 5,532.72	100%	\$ 5,767.92	\$ 235.21

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.

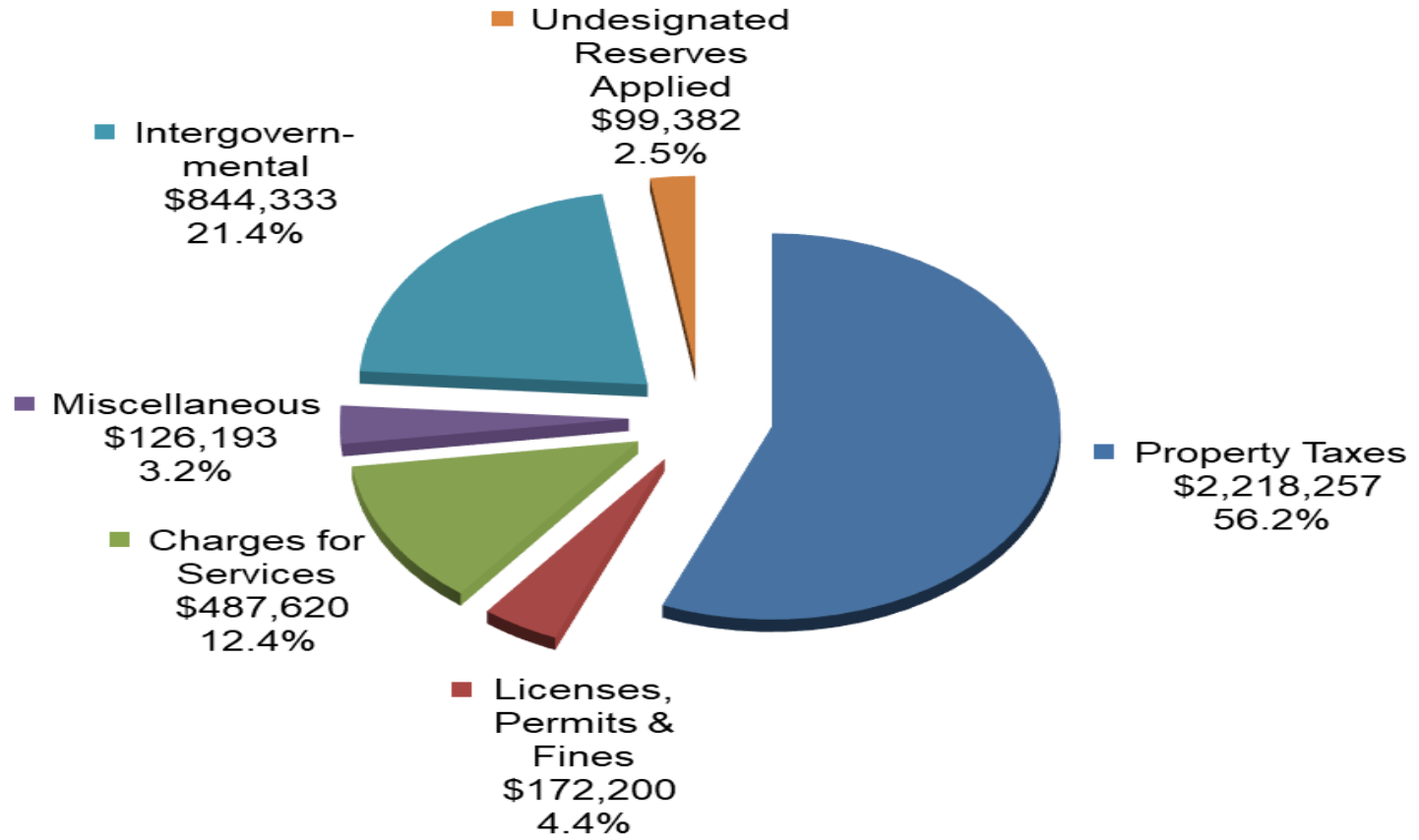
YOUR TAX DOLLAR – HOW IS IT DIVIDED?



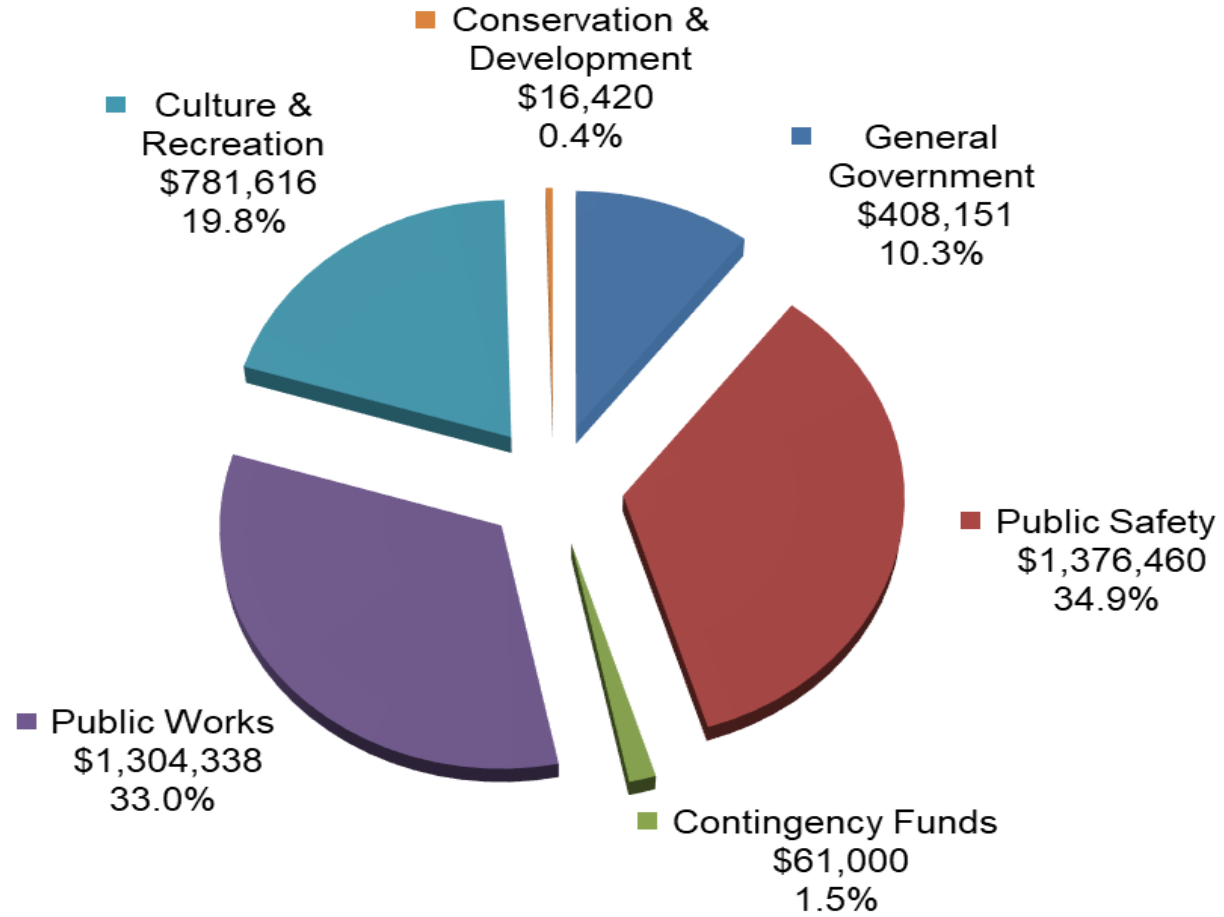
- Sauk County
- Sauk Prairie School District

- Village of Prairie du Sac
- Madison Area Tech School

GENERAL FUND – 2023 REVENUES



GENERAL FUND – 2023 EXPENDITURES



CAPITAL IMPROVEMENT PLAN

CIP - Summary of Public Works Improvements - 2022												7/20/2022	
Opinion of Probable Cost Village of Prairie Du Sac													
Street/Utility Projects	PASER Rating (2021)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year	
Winnie Avenue Reconstruction	3	1,000	Park Avenue	Water Street	\$274,032	\$124,000	\$8,000	\$170,900	\$577,000	\$144,000	\$721,000	2023	
Holly Court Reconstruction	5	1,400	Grand Avenue	Broadway Street	\$401,649	\$117,000	\$6,000	\$245,970	\$771,000	\$193,000	\$964,000	2023	
7th Street Reconstruction	4	1,300	Grand Avenue	Broadway Street	\$361,115	120,100.00	12,000.00	249,720.00	\$743,000	\$186,000	\$929,000	2023	
Village Hall Expansion	--	--	--	--	--	--	--	--	\$1,150,000	\$287,500	\$1,437,500	2023	
5th Street Reconstruction	6	2,650	Grand Avenue	Prairie Street	\$711,310	261,740.00	116,000.00	\$54,940.00	\$1,644,000	\$411,000	\$2,055,000	2024	
Resurface Public Works Shop/Fire Station Lot	Poor	--	Oak Street	Lincoln Avenue	\$194,000	--	--	--	\$194,000	\$49,000	\$242,000	2024	
Ray Street Reconstruction	6	1,100	9th Street	5th Street	\$322,466	167,700.00	39,000.00	237,950.00	\$767,000	\$192,000	\$959,000	2025	
1st Street Reconstruction	6	800	Lincoln Avenue	Grand Avenue	\$217,367	92,400.00	8,000.00	141,050.00	\$459,000	\$115,000	\$574,000	2025	
Lincoln Avenue Reconstruction	7	1,100	9th Street	5th Street	\$321,968	135,620.00	16,400.00	33,100.00	\$507,000	\$127,000	\$634,000	2025	
Grand Avenue Reconstruction	6	810	15th Street	Lueders Road	\$259,822	93,950.00	6,000.00	184,800.00	\$544,000	\$136,000	\$680,000	2025	
West Grand Avenue Area and Area Resurfacing	7	3,860	Meadowlark Lane	Grand Avenue	\$335,000	--	--	--	\$335,000	\$84,000	\$419,000	2025	
Industrial Park Resurfacing	4.5.6	8,950	--	--	\$1,138,000	--	--	--	\$1,138,000	\$285,000	\$1,422,000	2026	
Galena Street Reconstruction	4.6.8	1,930	Water Street	9th Street	\$546,595	323,150.00	12,000.00	127,250.00	\$1,009,000	\$252,000	\$1,261,000	2026	
Water Street (STH 78 WisDOT Project)	Falling	8,000	Oak Street	Eagle View Ct	\$451,389	226,800.00	--	1,500,750.00	\$2,179,000	\$545,000	\$2,724,000	2027	
9th Street Reconstruction	5	1,250	Prairie	Broadway Street	\$385,350	75,000.00	4,000.00	19,860.00	\$484,000	\$121,000	\$605,000	2028	
Water Projects													
New Village Well, Test Well, and Well Facility-2022	--	--	--	--	--	--	--	\$65,000	\$65,000	Included	\$65,000	2022	
New Village Well, Test Well, and Well Facility-2023	--	--	--	--	--	--	--	\$650,000	\$650,000	Included	\$650,000	2023	
New Village Well, Test Well, and Well Facility-2024	--	--	--	--	--	--	--	\$650,000	\$650,000	Included	\$650,000	2024	
New Village Well, Test Well, and Well Facility-2025	--	--	--	--	--	--	--	\$1,285,000	\$1,285,000	Included	\$1,285,000	2025	
Elevated Tank Repainting-2025	--	--	--	--	--	--	--	\$30,000	\$30,000	Included	\$30,000	2025	
Elevated Tank Repainting-2026	--	--	--	--	--	--	--	\$470,000	\$470,000	Included	\$470,000	2026	
Well No. 4 Rehabilitation-2026	--	--	--	--	--	--	--	\$85,000	\$85,000	Included	\$85,000	2026	
New Elevated Tank-2027	--	--	--	--	--	--	--	\$350,000	\$350,000	Included	\$350,000	2027	
New Elevated Tank-2028	--	--	--	--	--	--	--	\$2,500,000	\$2,500,000	Included	\$2,500,000	2028	
New Elevated Tank-2029	--	--	--	--	--	--	--	\$650,000	\$650,000	Included	\$650,000	2029	
Well No. 3 Rehabilitation and Facility Improvements-2029	--	--	--	--	--	--	--	\$210,000	\$210,000	Included	\$210,000	2029	
Well No. 3 Rehabilitation and Facility Improvements-2030	--	--	--	--	--	--	--	\$700,000	\$700,000	Included	\$700,000	2030	
Item Totals =					\$5,921,000	\$1,738,000	\$228,000	\$11,112,000	\$20,146,000	\$3,128,000	\$23,272,000		
Overview **All costs are 2022 dollars													
Street/Utility Projects													
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.					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 upsized 24" pipe. Minor sanitary 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.					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.				
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.				
Village Hall Expansion	Expansion of Village Hall at its current location. Current estimate did not anticipate the acquisition of land to the south of Village Hall. Costs include expansion of Board chambers, relocation of restrooms, revision of entrance, and miscellaneous improvements including AV and site.					West Grand Avenue Reconstruction and Area Resurfacing			Reconstruction of Grand Avenue from Lueders Road to 15th Street (800 LF) Mill and overlay of Locust Lane, Fairview Drive, Meadowlark Lane, Lueders Road, and 15th Street in the West Grand Avenue Area.				
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.					Industrial Park Resurfacing			Pulverize mill and overlay 15th Street, 17th Street, and North Street. **Application submitted to WisDOT for 80% funding.				
Resurface Public Works Shop/Fire Station Lot	Public Works Shop and Fire Station lots -Asphalt removal and repaving. Undercutting of any soft spots.					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.				
						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. Costs for storm sewer are paid by TBD.				
Water Projects											All Projects Total Cost	Total	
New Village Well, Test Well, and Well Facility	New well facility as described in the recent water study report.											2023	\$4,701,500
Well No. 4 Rehabilitation -	Cleaning and Rehab of existing Well No. 4 as outlined in the Village's recent Water System Study.											2024	\$2,947,000
Elevated Tank Repainting	Inspection and repaint of the Village's existing water tower.											2025	\$4,581,000
New Elevated Tank	New elevated tank to increase water storage in the Village as outlined in the Village's recent Water System Study.											2026	\$3,238,000
Well No. 3 Rehabilitation and Facility Improvements	Improvements to the Well No. 3 facility as outlined in the Village's recent Water System Study.											2027	\$3,074,000

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

10/11/2022

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,622,222.00	1,757,311.00	811,111.00	1,757,311.00	1,918,257.00	9.16%
41310-00-000-000	UTILITY TAX EQUIVALENT	216,000.00	281,000.00	18,182.55	288,000.00	280,000.00	(0.36%)
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	19,712.38	20,000.00	5,547.47	22,312.15	20,000.00	0.00%
42500-00-000-000	SPEC. ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00%
	TAXES SUBTOTAL	1,857,934.38	2,058,311.00	834,841.02	2,067,623.15	2,218,257.00	7.77%
	INTERGOVERNMENTAL REVENUES						
43410-00-000-000	MUNICIPAL AID	119,482.57	119,453.54	17,918.03	119,527.10	119,493.00	0.03%
43510-00-000-000	EXEMPT COMPUTER AID	12,843.55	12,843.55	12,843.55	12,843.55	23,244.00	80.98%
43515-00-000-000	PERSONAL PROPERTY AID	15,740.21	18,481.17	18,481.17	18,481.17	16,497.00	(10.74%)
43520-00-000-000	FIRE INSURANCE TAX	20,844.32	20,000.00	22,473.16	22,473.16	22,000.00	10.00%
43537-00-000-000	TRANSPORTATION AID	365,350.67	403,063.54	301,460.55	403,063.54	434,323.00	7.76%
43540-00-000-000	DNR RECYCLING GRANT	16,861.35	16,800.00	16,818.10	16,818.10	16,800.00	0.00%
43720-25-000-862	COUNTY AID - LIBRARY	193,488.12	204,948.00	207,003.01	207,003.01	199,841.00	(2.49%)
43720-25-000-861	STATE AID - LIBRARY	475.00	475.00		475.00	475.00	0.00%
	STATE GRANT - FIRE		10,000.00		10,000.00	0.00	
	VIDEO SERVICE PROVIDER AID	11,660.43	11,660.43	11,660.43	11,660.43	11,660.00	(0.00%)
	INTERGOVERNMENT SUBTOTAL	756,746.22	817,725.23	608,658.00	822,345.06	844,333.00	3.25%
	LICENSES, PERMITS, FINES, AND FORFEITURES						
44110-00-000-000	LIQUOR & MALT LICENSES	4,880.00	4,500.00	4,870.00	4,870.00	4,500.00	0.00%
44120-00-000-000	OPERATOR LICENSES	3,405.00	1,000.00	980.00	980.00	2,800.00	180.00%
44121-00-000-000	CIGARETTE LICENSES	300.00	200.00	300.00	300.00	300.00	50.00%
44122-00-000-000	SODA LICENSES	160.00	100.00	90.00	90.00	100.00	0.00%
44200-00-000-000	DOG LICENSES	2,763.50	2,300.00	2,230.00	2,230.00	2,300.00	0.00%
44201-00-000-000	CAT LICENSES	665.00	500.00	305.00	305.00	500.00	0.00%
44900-00-000-000	OTHER PERMITS	3,575.00	600.00	1,425.00	1,542.00	600.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	450.00	500.00	580.00	580.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	39,636.82	52,000.00	23,977.98	41,105.11	40,000.00	(23.08%)
44300-00-000-000	BUILDING PERMITS	51,176.00	35,000.00	20,137.54	34,521.50	35,000.00	0.00%
44400-00-000-000	ZONING PERMITS	1,660.00	5,000.00	6,380.00	6,380.00	5,000.00	0.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	78,967.00	72,000.00	44,676.00	76,587.43	75,000.00	4.17%
46710-00-000-000	LIBRARY FINES/FEES	5,105.66	6,700.00	2,436.41	4,176.70	5,600.00	(16.42%)

	FEEs SUBTOTAL	192,743.98	180,400.00	108,387.93	173,667.74	172,200.00	(4.55%)
	PUBLIC CHARGES FOR SERVICES						
46902-00-000-000	PUBLICATION FEES	135.00	120.00	120.00	120.00	120.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	3,275.00	2,500.00	1,405.00	2,408.57	2,500.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	411,882.69	408,000.00	242,779.16	416,192.85	416,000.00	1.96%
46720-00-000-000	SHELTER RENTAL	4,542.00	2,000.00	2,210.00	2,210.00	2,000.00	0.00%
46740-00-000-000	TIF ADMINISTRATIVE FEES	4,809.00	4,885.45	150.00	4,913.05	3,000.00	(38.59%)
46425-00-000-000	STREET LIGHT FEES	61,509.05	64,100.00	35,903.15	64,093.00	64,000.00	(0.16%)
	PUBLIC FEES SUBTOTAL	486,152.74	481,605.45	282,567.31	489,937.47	487,620.00	1.25%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	14,934.56	20,000.00	7,255.18	12,437.45	14,002.00	(29.99%)
47400-00-000-000	COMMISSION SERVICE FEES	16,636.00	16,186.00	8,967.04	16,186.00	16,682.00	3.06%
48100-00-000-000	INTEREST ON RESERVES	15,187.50	20,000.00	15,771.25	27,036.43	30,000.00	50.00%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	23,813.18	16,537.00	8,268.78	16,537.00	16,537.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	47,105.21	46,640.00	27,130.61	46,640.00	48,972.00	5.00%
48300-00-000-046	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL MISCELLANEOUS	117,676.45	119,363.00	67,392.86	118,836.88	126,193.00	5.72%
	Transfer from Undesig. Reserves	41,031.10	96,447.00			99,382.00	
	TOTAL REVENUES	3,452,284.87	3,753,851.68	1,901,847.12	3,672,410.29	3,947,985.00	5.17%

**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	Municipal 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 (a.k.a. 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. 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 personal property tax.

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.
State Grant – Fire	Forest Fire Protection (FFP) 50% cost-share grants are available to Wisconsin fire departments and county/area fire associations. Grant funding is intended to expand the use of local fire departments to augment and strengthen the Department of Natural Resources (DNR) overall initial-attack fire suppression capabilities on forest fires.
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.
Library Fines/Fees	The library no longer assesses fines for overdue materials, but does collect fees for various services such as copies, faxes, etc.

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.

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 (\$15,792) and Sauk Prairie Court Commission (\$890) 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 \$7,190; Water \$3,450; Sewer \$3,450; Storm \$287. PW Building: Electric \$17,298; Water \$8,302; Sewer \$8,302; Storm \$692.

UNDESIGNATED RESERVES APPLIED

<u>Account Description</u>	<u>Notes</u>
Undesignated Reserves	Application of reserve funds for specific uses – Municipal Court, Transit Fund, and Contingencies. In 2023, includes an allocation of \$30,000 from remaining TID#2 funds to support Culver Community Park.

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

10/11/2022

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	11,060.00	12,480.00	5,560.00	9,531.43	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	2,495.00	5,000.00	1,935.46	3,317.93	5,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	43,637.60	44,413.36	25,112.98	43,050.82	49,267.14	10.93%
51510-10-111-000	ADMINISTRATOR - OTHER	750.10	1,500.00	660.00	1,131.43	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	79,850.24	91,526.81	44,801.47	86,852.45	96,607.38	5.55%
51400-10-155-000	VILLAGE HALL STAFF FICA	9,446.82	10,899.93	5,374.06	9,937.60	11,724.74	7.57%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	8,026.71	9,295.24	5,002.59	8,443.71	10,421.99	12.12%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	33,094.03	30,741.35	17,879.39	30,650.38	30,099.86	(2.09%)
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,026.52	2,000.00	441.50	756.86	2,000.00	0.00%
	TOTAL VILLAGE HALL STAFF	189,387.02	207,856.69	106,767.45	193,672.61	219,101.11	5.41%
51200-10-110-000	ELECTIONS STAFF SALARIES	676.88	5,500.00	975.65	4,650.00	5,500.00	0.00%
51200-10-100-000	ELECTION OTHER	2,413.01	4,000.00	792.20	3,265.00	4,000.00	0.00%
51400-10-211-000	LEGAL FEES	13,388.50	12,000.00	4,403.00	9,865.00	12,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	43,481.93	28,000.00	8,384.63	21,567.00	28,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	2,629.43	2,600.00	796.43	1,365.31	2,600.00	0.00%
51500-10-213-000	AUDIT SERVICES	14,402.46	15,000.00	6,740.39	13,896.00	15,000.00	0.00%
51530-10-000-052	ASSESSOR	17,324.00	20,700.00	725.48	20,700.00	20,700.00	0.00%
51530-10-000-053	BOARD OF REVIEW	-	250.00	37.86	64.90	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	13,158.71	12,000.00	7,194.36	12,333.19	12,000.00	0.00%
51550-10-000-000	MISCELLANEOUS EXPEND.	4,925.73	6,000.00	3,248.50	5,568.86	6,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	452.25	2,500.00	65.00	2,235.00	2,500.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	14,126.63	16,000.00	9,603.12	16,462.49	16,000.00	0.00%
51600-10-350-049	COMPUTER SYSTEM MAINT.	3,278.96	10,000.00	1,029.77	8,765.00	12,000.00	20.00%
51930-10-513-000	PROPERTY INSURANCE	12,477.48	13,500.00	14,447.99	14,447.99	15,500.00	14.81%
51930-10-514-000	LIABILITY/AUTO INSURANCES	18,835.10	22,000.00	10,227.30	17,532.51	24,000.00	9.09%
51930-10-512-000	WORKER COMP/UNEMPLOYMENT	9,287.07	14,000.00	6,525.10	11,185.89	13,000.00	(7.14%)
	TOTAL GENERAL VILLAGE	170,858.14	184,050.00	75,196.78	163,904.14	189,050.00	2.72%
	TOTAL GENERAL ADMINISTRATION	360,245.16	391,906.69	181,964.23	357,576.75	408,151.11	4.14%
52100-10-110-000	SAUK PRAIRIE POLICE	987,431.50	1,056,272.40	528,136.20	1,056,272.00	1,086,350.00	2.85%
52100-10-160-000	MUNICIPAL COURT	3,960.00	5,447.00	0.00	5,447.00	8,382.00	53.88%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	11,649.78	10,000.00	5,474.35	9,384.60	12,000.00	20.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	46,035.00	61,160.00	58,020.00	77,360.00	66,500.00	8.73%
52200-20-111-000	FIRE - TRAINING & MEMBRSHPS	8,623.80	15,845.00	5,990.00	10,268.57	15,845.00	0.00%
52200-20-155-000	FIRE FICA	3,475.49	4,500.00	4,438.56	5,918.08	5,200.00	15.56%
52200-20-000-800	FIRE - COMMUNITY EDUC	1,525.35	2,725.00	0.00	2,725.00	3,525.00	29.36%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	81,918.01	38,600.00	25,783.52	44,200.32	41,650.00	7.90%
52200-20-810-000	FIRE - EQUIPMENT	41,662.07	69,000.00	24,468.32	41,945.69	65,500.00	(5.07%)
52300-20-000-000	AMBULANCE FEES	34,592.25	37,048.00	37,047.50	37,047.50	39,008.00	5.29%
52400-10-000-000	BUILDING INSPECTION	41,247.27	30,000.00	14,169.00	24,289.71	30,000.00	0.00%

52500-10-000-000	EMERGENCY GOVERNMENT	-	2,500.00	-	-	2,500.00	0.00%
	TOTAL PUBLIC SAFETY	1,262,120.52	1,333,097.40	703,527.45	1,314,858.48	1,376,460.00	3.25%
53100-15-111-000	DPW TRAINING	5,695.00	7,500.00	4,174.21	7,155.79	7,500.00	0.00%
53100-15-155-000	DPW FICA	21,533.02	23,375.00	16,285.54	20,548.15	25,613.98	9.58%
53100-15-154-000	DPW RETIREMENT	17,619.93	19,830.00	10,824.09	17,459.21	22,767.98	14.82%
53100-15-149-000	DPW EMPLOYEE INSURANCES	88,525.96	107,242.00	51,674.99	88,585.70	101,432.66	(5.42%)
53100-15-193-000	DPW UNIFORM EXPENSES	2,665.26	3,200.00	2,759.00	3,025.02	3,200.00	0.00%
	SUBTOTAL DPW BENEFITS	136,039.17	161,147.00	85,717.83	136,773.87	160,514.62	(0.39%)
53300-15-110-000	STREETS SALARIES	119,726.58	120,650.00	91,922.04	123,559.00	130,302.00	8.00%
53300-15-000-810	STREETS: SIDEWALK REPAIR	37,602.42	35,000.00	1,002.51	35,000.00	35,000.00	0.00%
53300-15-000-811	STREETS: CRACK FILLING	35,000.00	30,000.00	-	30,000.00	30,000.00	0.00%
53300-15-340-000	STREETS SUPPLIES & MAINT	42,620.59	42,000.00	28,675.03	49,157.19	45,000.00	7.14%
53300-15-000-812	STREETS LIGHTING	64,085.24	64,100.00	38,695.93	66,335.88	66,400.00	3.59%
	SUBTOTAL STREETS	299,034.83	291,750.00	160,295.51	304,052.07	306,702.00	5.12%
53230-15-110-000	SHOP SALARIES	13,906.42	20,000.00	5,296.54	18,569.00	21,600.00	8.00%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	13,222.30	20,000.00	9,494.07	16,275.55	25,000.00	25.00%
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	14,313.30	14,000.00	2,215.50	13,900.00	29,000.00	107.14%
53230-15-340-000	SHOP SUPPLIES	27,598.92	22,000.00	9,815.15	18,562.00	25,000.00	13.64%
	SUBTOTAL SHOP	69,040.94	76,000.00	26,821.26	67,306.55	100,600.00	32.37%
53240-15-110-000	MACHINERY SALARIES	3,182.60	10,000.00	1,958.86	3,358.05	8,000.00	(20.00%)
53240-15-450-000	GAS & OIL	19,918.49	30,000.00	10,033.00	20,066.00	30,000.00	0.00%
53240-15-350-000	MACHINERY SUPPLY & MNTC	28,831.07	25,000.00	14,168.65	24,289.11	28,000.00	12.00%
	SUBTOTAL MACHINERY	51,932.16	65,000.00	26,160.51	47,713.16	66,000.00	1.54%
53300-15-110-813	SNOW & ICE SALARIES	28,981.94	50,000.00	16,049.69	32,099.38	45,000.00	(10.00%)
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	61,980.59	62,000.00	39,551.05	61,895.00	63,000.00	1.61%
	SUBTOTAL SNOW & ICE	90,962.53	112,000.00	55,600.74	93,994.38	108,000.00	(3.57%)
53450-15-110-814	TRAFFIC CONTROL SALARIES	3,008.65	5,000.00	816.81	1,400.25	4,200.00	(16.00%)
53450-15-100-814	TRAFFIC CONTROL - OTHER	10,361.97	11,000.00	9,501.45	10,501.65	11,000.00	0.00%
	SUBTOTAL TRAFFIC CONTROL	13,370.62	16,000.00	10,318.26	11,901.90	15,200.00	(5.00%)
53640-15-110-815	TREES: PLANT/TRIM SALARIES	4,239.28	5,200.00	4,411.14	4,525.31	5,616.00	8.00%
53640-15-110-816	TREES: CHIPPING SALARIES	5,544.73	15,300.00	8,682.00	14,883.43	16,524.00	8.00%
53640-15-100-815	TREES - OTHER	12,305.10	12,500.00	1,605.49	12,450.00	13,500.00	8.00%
	SUBTOTAL TREES & BRUSH	22,089.11	33,000.00	14,698.63	31,858.74	35,640.00	8.00%
53620-15-110-817	REFUSE: YARD WASTE	28,660.28	25,116.00	20,881.76	35,797.30	27,125.28	8.00%
53620-15-110-818	REFUSE: SOLID WASTE	16,180.70	35,700.00	7,201.83	12,345.99	38,556.00	8.00%
53620-15-100-000	REFUSE - OTHER	6,095.86	20,000.00	30,300.00	30,300.00	30,000.00	50.00%
53620-15-000-820	REFUSE COLLECT & RECYCLING	410,586.49	408,000.00	207,024.14	416,192.00	416,000.00	1.96%
	SUBTOTAL REFUSE	461,523.33	488,816.00	265,407.73	494,635.30	511,681.28	4.68%
	TOTAL PUBLIC WORKS	1,143,992.69	1,243,713.00	645,020.47	1,188,235.96	1,304,337.90	4.87%

55110-25-110-000	LIBRARY DIRECTOR	59,854.00	59,007.25	34,058.20	59,007.00	66,088.12	12.00%
55110-25-110-860	LIBRARY STAFF SALARIES	234,025.00	243,543.56	133,008.19	242,623.00	268,405.03	10.21%
55110-25-130-000	LIBRARY FRINGES	66,427.29	77,682.57	41,889.91	75,621.00	95,284.52	22.66%
55110-25-191-000	LIBRARY EDUC & MISC	3,592.64	5,300.00	2,949.18	5,055.74	5,025.00	(5.19%)
55110-25-240-000	LIBRARY BUILDING MNTC	26,011.05	26,132.75	9,961.25	26,035.00	28,286.75	8.24%
55110-25-220-000	LIBRARY BLDG UTILITIES	22,522.55	24,000.00	16,359.82	28,045.41	27,000.00	12.50%
55110-25-000-850	LIBRARY BOOKS	26,578.71	27,500.00	10,920.91	27,456.00	27,500.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	4,845.94	5,300.00	4,021.44	5,265.00	5,800.00	9.43%
55110-25-000-852	LIBRARY AUDIO/VISUAL	15,033.18	15,000.00	8,628.95	14,792.49	15,000.00	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	12,217.29	7,850.00	3,126.11	7,850.00	8,110.00	3.31%
	LTSA GRANT	5,091.59	-	9.75	16.71	-	0.00%
55110-25-340-000	LIBRARY SUPPLIES	7,753.48	7,900.00	2,929.89	7,865.00	7,900.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	9,150.65	6,500.00	4,505.45	7,723.63	7,507.73	15.50%
55110-25-000-049	COMPUTER REPLACEMNT FUND	3,044.60	3,500.00	-	-	3,700.00	5.71%
55110-25-000-532	LIBRARY COPIER LEASE	4,262.56	4,787.44	4,438.56	4,438.56	4,672.68	(2.40%)
55110-25-000-854	LIBRARY PROGRAMMING	9,140.01	6,000.00	4,340.37	7,440.63	6,000.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	30,204.38	38,930.00	38,735.00	38,735.00	37,938.00	(2.55%)
	SUBTOTAL LIBRARY	539,754.92	558,933.57	319,882.98	557,970.17	614,217.83	9.89%
55200-15-110-000	PARKS SALARIES	32,141.93	30,000.00	10,941.16	31,526.00	32,400.00	8.00%
55200-15-200-000	PARKS MOWING CONTRACT	34,369.00	28,000.00	12,672.00	25,344.00	30,000.00	7.14%
55200-15-241-000	PARKS EQUIPMENT	8,853.50	15,000.00	7,400.00	12,685.71	15,000.00	0.00%
55200-15-350-000	PARKS SUPPL & MAINT	21,617.49	22,000.00	9,677.00	19,854.00	22,000.00	0.00%
	SUBTOTAL PARKS	96,981.92	95,000.00	40,690.16	89,409.71	99,400.00	4.63%
55300-15-110-040	DECORATIONS SALARIES	5,500.13	2,800.00	1,916.16	5,423.00	5,500.00	96.43%
55300-15-350-040	DECORATIONS SUPPL & MAINT	500.00	5,300.00	-	4,526.00	7,200.00	35.85%
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	29,481.00	51,181.00	51,181.00	51,181.00	51,798.00	1.21%
	SUBTOTAL RECREATION	38,981.13	62,781.00	56,597.16	64,630.00	67,998.00	8.31%
	TOTAL RECREATION/CULTURE	675,717.97	716,714.57	417,170.30	712,009.88	781,615.83	9.06%
56000-10-110-000	PLAN COMMISSION SALARIES	1,040.00	1,920.00	500.00	1,600.00	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	518.53	5,000.00	-	2,834.00	4,000.00	(20.00%)
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	-	-	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	1,750.00	-	-	-	10,000.00	
	TOTAL CONSERV. & DEVELOPMENT	3,308.53	7,420.00	-	4,434.00	16,420.00	121.29%
57000-10-910-000	CONTINGENCY FUND	900.00	15,000.00	-	-	15,000.00	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	-	40,000.00	-	-	40,000.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	6,000.00	6,000.00	-	6,000.00	6,000.00	0.00%
	TOTAL CONTINGENCY FUNDS	6,900.00	61,000.00	-	6,000.00	61,000.00	0.00%
	TOTAL OPERATING EXPENDITURES	3,452,284.87	3,753,851.66	1,947,682.45	3,583,115.07	3,947,984.85	5.17%

**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 Clerk/Treasurer (35%), Utility Clerk (10%), Administrative Assistant (20%) and Director of Public Works/Utilities (30%).
Village Hall Staff FICA	Includes FICA for Administrator, Clerk/Treasurer, Utility 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, 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, 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 (\$13.00 per hour, \$13.50 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.
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 2023, 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.
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: FICA	Includes FICA for fire department wages.
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. 2022 rate is \$8.75 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>
Library 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. 2023 includes allocation of \$30,000 of remaining TID#2 funds to support Culver Community Park.

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.
Zoning Board of Appeals	Incidental expenses related to Board of Appeals.
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

<u>Account Description</u>	<u>Notes</u>
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	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,205,466.00	1,407,153.00	1,257,420.97	1,407,153.00	1,536,034.00	9.16%
49212-00-000-000	UTILITY ALLOCATION	325,455.00	344,191.00	332,656.00	357,633.00	383,949.00	11.55%
49216-00-000-000	TID ALLOCATION	22,550.00	32,050.00		32,050.00	31,375.00	(2.11%)
	BID PREMIUM DEPOSIT TO GENERAL FUND	0.00	157,248.00	146,210.00	105,721.00	0.00	(100.00%)
	TOTAL DEBT SERVICE FUND REVENUE	1,553,471.00	1,940,642.00	1,736,286.97	1,902,557.00	1,951,358.00	0.55%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,174,014.55	1,455,405.00	1,170,120.00	1,455,405.00	1,517,431.00	4.26%
58200-00-000-000	DEBT SERVICE - INTEREST	373,656.33	477,237.00	275,097.00	439,152.00	425,927.00	(10.75%)
58400-00-000-000	FISCAL CHARGES - BOND FEES	5,800.00	8,000.00	2,520.00	8,000.00	8,000.00	0.00%
	TOTAL DEBT SERVICE EXPENDITURE	1,553,470.88	1,940,642.00	1,447,737.00	1,902,557.00	1,951,358.00	0.55%

**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.
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	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
REVENUES							
49000-10-950-209	BORROWED FUNDS	\$6,101,244.72	4,244,049.85	1,579,898.00	3,885,596.00	3,440,913.00	
49000-10-950-216	GRANT	0.00	0.00	0.00	0.00	219,245.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	129,210.00	221,710.00	0.00	221,710.00	61,710.00	
TOTAL PROJECT FUND REVENUES		6,230,454.72	4,465,759.85	1,579,898.00	4,107,306.00	3,721,868.00	(16.66%)
EXPENDITURES							
59000-10-950-621	CAP PROJ - POLICE DEPT	92,565.00	61,710.00	30,855.00	61,710.00	61,710.00	
59000-10-950-794	CAP PROJ - PUBLIC WORKS EQUIPMENT	118,500.00	105,000.00	0.00	105,000.00	0.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	933,325.17	55,000.00	0.00	55,000.00	475,000.00	
59000-10-950-814	CAP PROJ - CAPITAL WORKS IMPROVEMENTS	1,333,282.15	2,048,000.00	378,990.76	2,052,000.00	3,185,158.00	
59000-10-950-815	CAP PROJ - POLICE STATION	2,470,403.82	2,196,049.85	1,449,713.42	1,654,596.00	0.00	
	CAP PROJ - WELCOME CENTER	0.00	0.00	0.00	179,000.00	0.00	
TOTAL PROJECT FUND EXPENDITURES		4,948,076.14	4,465,759.85	1,859,559.18	4,107,306.00	3,721,868.00	(16.66%)

**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	This represents the amount of new borrowing and previous borrowed funds needed for the Capital Project Fund. New borrowing for 2023 is projected at \$3,440,913.
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"> • General Fund Undesignated Balance \$61,700 – Police Capital
Police Department	Village’s portion of capital funding for the Sauk Prairie Police Department, majority is for police vehicles. Funded by General Fund Undesignated Balance.
Public Works Equipment	Equipment purchased for Public Works
Fire Department	New Aerial to replace 1987 Ladder Truck and 1992 Fire Engine – \$1,800,000 with \$475,000 in 2023 – Borrowed Funds General Obligation Funds
Capital Works Improve.	Winnie Ave, Holly Court, 7 th Street, Village Hall Expansion – Borrowed General Obligation Funds. Water/Sanitary Sewer portions of the street projects to be funded by Borrowed Revenue Obligation Funds (not included in amount in this line).
Police Station	Construction of new police station started in 2021. Village is responsible for 55% of the project cost. – Funded by Borrowed Funds.
Welcome Center	Village’s portion of the purchase of the Welcome Center.

**Village of Prairie du Sac
AMERICAN RESCUE PLAN ACT (ARPA) FUND**

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	%
							Increase
NEW	REVENUES						
	ARPA FUNDS	\$231,893.18	231,893.18	231,893.18	231,893.18	0.00	
	INTEREST	\$60.88	0.00	1,085.66	3,813.28	1,000.00	
	TOTAL PROJECT FUND REVENUES	231,954.06	231,893.18	232,978.84	235,706.46	1,000.00	
NEW	EXPENDITURES						
	VILLAGE HALL EXPANSION	0.00	86,322.00	0.00	249,415.00	219,245.52	
	TOTAL PROJECT FUND EXPENDITURES	0.00	86,322.00	0.00	249,415.00	219,245.52	

**Village of Prairie du Sac
AMERICAN RESCUE PLAN ACT (ARPA) FUND
NOTES**

<u>Account Description</u>	<u>Notes</u>
ARPA Funds	The Village is to receive a total allocation of \$463,786.37 in two payments – 50 percent of allocation in the remaining portion in 2022. Funds must be used to cover “costs incurred” by the recipient between March 3, 2021, and December 31, 2024, for allowable uses.
Village Hall Expansion	Expansion of the Village Hall to mitigate the spread of COVID through capital investments in public facilities to meet pandemic operational needs.

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	Increase
	REVENUES						
	Tax Increment Revenue TID #4	330,029.81	365,830.54	268,703.19	365,650.28	-	-100%
	Tax Increment Revenue TID #5	54,083.33	76,915.57	56,192.83	76,466.99	72,360.59	0%
	Tax Increment Revenue TID #6	92,859.61	109,671.91	80,442.04	109,465.22	90,536.69	0%
	Exempt Computer Aid TID #4	32,683.90	32,683.00	32,683.00	32,683.00	-	-100%
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	0%
	TID Fund Balance Applied	21,375.00	32,050.00	-	319,987.91	31,375.00	0%
	TOTAL TID FUND REVENUE	531,031.65	617,151.02	438,021.06	904,253.40	194,272.29	-69%
	EXPENDITURES						
58000-00-000-005	TID #3 Debt Service	21,375.00	32,050.00	-	32,050.00	31,375.00	-2%
58900-00-000-204	TID #4 Proj Expenses	130,584.44	123,811.19	-	699,757.17	-	-100%
	TID #5 Proj Expenses	66,665.89	66,141.76	-	65,919.86	69,360.59	0%
	TID #6 Proj Expenses	90,000.00	89,350.00	7,099.00	101,449.00	90,536.69	0%
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	4,885.45	-	5,077.37	3,000.00	-39%
	TOTAL TID FUND EXPENSES	308,625.33	316,238.40	7,099.00	904,253.40	194,272.28	-39%

**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
#4	Northridge Business Park	2008	2022
#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	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	-	6,000.00	-	-	6,000.00	0.00%
	SAUK CITY ALLOCATION	-	6,000.00	-	-	6,000.00	0.00%
	FARE REVENUES	55,295.25	53,400.00	30,109.50	60,219.00	56,000.00	4.87%
	COMMUNITY CONTRIBUTIONS	2,400.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	113,138.53	99,600.00	33,595.52	91,377.00	103,731.00	4.15%
	Total Transit Fund Revenues	170,833.78	166,000.00	64,705.02	152,596.00	172,731.00	4.05%
	Expenditures						
	TRANSIT SERVICE	159,501.68	166,000.00	88,245.14	151,277.38	172,731.00	
	Total Transit Fund Expenses	159,501.68	166,000.00	88,245.14	151,277.38	172,731.00	4.05%

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. 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	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales - Rg-1, Rg-2	1,784,808.43	1,691,033.00	1,103,030.01	1,890,908.59	1,869,235.00	10.54%
00442-00-070-000	Commercial Sales - Gs-1, Gs-2	425,630.92	413,457.00	263,394.64	451,533.67	443,670.00	7.31%
00443-00-080-000	Large Power - Cp-2	1,046,275.47	1,021,791.00	668,755.38	1,146,437.79	1,129,881.00	10.58%
00443-00-083-000	Industrial Power - Cp3	1,159,672.62	1,236,220.00	742,437.89	1,272,750.67	1,287,916.00	4.18%
00443-00-081-000	Small Power - Cp-1, Cp-1 TOD	755,558.98	771,619.00	495,588.98	849,581.11	837,947.00	8.60%
00444-00-090-000	Public Street Lighting - Ms-1, Ms-2	63,123.64	57,521.00	37,670.64	64,578.24	66,088.00	14.89%
	Total Operating Revenue	5,235,070.06	5,191,641.00	3,310,877.54	5,675,790.07	5,634,737.00	8.53%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	5,409.13	5,000.00	4,062.54	6,964.35	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	3,785.00	2,000.00	2,190.00	3,754.29	2,000.00	0.00%
	Total Other Revenue	9,194.13	7,000.00	6,252.54	10,718.64	7,000.00	0.00%
	Total Operating Revenues	5,244,264.19	5,198,641.00	3,317,130.08	5,686,508.71	5,641,737.00	8.52%
EXPENSES							
00555-00-000-000	Purchased Power	4,064,186.61	4,089,697.00	2,383,145.12	4,085,391.63	4,383,253.00	7.18%
	Supply and Transmission Total	4,064,186.61	4,089,697.00	2,383,145.12	4,085,391.63	4,383,253.00	7.18%
00580-00-000-000	Operation Supervision Expense	37,821.93	38,954.60	22,472.66	38,524.56	44,797.79	15.00%
00585-00-000-000	Street Light/Signal System Expense	6,268.91	5,000.00	1,330.82	5,284.00	6,000.00	20.00%
00586-00-000-000	Meter Expenses		1,500.00	480.00	822.86	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	195.00	1,500.00		500.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	95,406.62	80,000.00	32,343.04	95,000.00	95,000.00	18.75%
00593	Mntc. of Lines	194,965.85	160,000.00	184,250.21	204,250.21	190,000.00	18.75%
00595	Mntc. of Line Transformers		5,000.00	67.66	115.99	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	3,377.93	10,000.00	346.24	3,251.00	6,000.00	(40.00%)
00597	Mntc. of Meters	0.00	8,000.00	489.60	839.31	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	338,036.24	319,954.60	241,780.23	348,587.93	367,797.79	14.95%
00902-00-110-000	Meter Reading Labor	3,064.00	1,000.00	0.00	2,545.00	2,500.00	150.00%
00903	Accounting and Collection Labor	57,533.14	63,648.00	33,757.74	57,870.41	73,195.20	15.00%
00905-00-000-000	Supplies and Expenses	3,658.30	5,000.00	5,940.28	6,100.00	5,800.00	16.00%
00904-00-000-000	Uncollectible Accounts	185.18	1,000.00	0.00	0.00	1,000.00	0.00%
	Customer Accounts Total	64,440.62	70,648.00	39,698.02	66,515.41	82,495.20	16.77%
00920-00-110-000	Administrative and General Salaries	55,942.23	54,380.91	33,300.96	57,087.36	62,538.05	15.00%
00921-00-000-000	Office Supplies and Expenses	29,433.50	30,000.00	16,317.13	27,972.22	30,000.00	0.00%
00923-00-000-000	Outside Services Employed	56,950.23	38,000.00	11,959.57	20,502.12	38,000.00	0.00%
00924-00-000-000	Property Insurance	15,345.58	18,000.00	11,449.58	19,627.85	20,000.00	11.11%
00925-00-000-000	Injuries and Damages	3,368.65	3,500.00	512.53	878.62	3,500.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	166,365.03	177,028.16	98,359.98	168,617.11	182,339.00	3.00%
00928-00-000-000	Regulatory Commission Expense	21,786.07	5,000.00	0.00	4,200.00	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	33,501.34	42,000.00	35,994.70	41,705.25	43,000.00	2.38%
00933-00-000-000	Transportation Expenses	17,491.87	20,000.00	6,379.87	10,936.92	20,000.00	0.00%
	Administrative and General Total	400,184.50	387,909.07	214,274.32	351,527.46	404,377.05	4.25%
	Total Operating Expenses	4,866,847.97	4,631,193.00	2,878,897.69	4,852,022.43	5,237,923.04	13.10%
	NET OPERATING INCOME	377,416.22	567,448.00	438,232.39	834,486.28	403,813.96	(28.84%)
00419-00-000-000	Interest Income	2,586.38	5,000.00	3,054.71	5,236.65	5,000.00	0.00%
00454-00-000-000	Rent from Electric Property	36,794.47	30,000.00	6,626.55	35,621.00	35,000.00	16.67%
00456-00-000-000	Miscellaneous Electric Revenue	590.47	1,000.00	280.78	481.34	1,000.00	0.00%
	Total Non-Operating Revenue	39,971.32	36,000.00	9,962.04	41,338.98	41,000.00	13.89%
00403-00-000-000	Depreciation	328,989.00	300,000.00	0.00	329,500.00	330,000.00	10.00%
00408-00-000-000	Taxes	182,991.00	187,784.00	110,589.50	189,582.00	190,000.00	1.18%
00430-00-000-000	Principal on Long Term Debt	112,350.50	112,351.00	0.00	112,351.00	117,351.00	0.00%
00427-00-000-000	Interest on Long Term Debt	12,847.50	10,698.00	5,348.75	10,698.00	8,348.00	(21.97%)
	Total Non-Operating Expense	637,178.00	610,833.00	115,938.25	642,131.00	645,699.00	5.71%

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$337,602.93	\$350,946.75	\$200,577.58	343,847.28	361,475.15	3.00%
00722-00-070-000	Commercial Sales	125,635.70	148,706.25	83,836.90	143,720.40	153,167.44	3.00%
00722-00-080-000	Industrial Sales	3,947.77	4,758.60	2,809.20	4,815.77	4,901.36	3.00%
00723-00-098-000	Public Authority Sales	11,983.18	16,655.10	8,345.04	14,305.78	17,154.75	3.00%

	Total Operating Revenue	479,169.58	521,066.70	295,568.72	506,689.23	536,698.70	3.00%
EXPENSES							
00811-00-000-000	Disposal Expenses	194,247.91	199,820.00	73,867.68	198,456.00	220,668.00	10.43%
00820-00-110-000	Supervision and Labor	12,607.33	13,132.50	7,490.86	12,841.47	14,708.40	12.00%
00827-00-000-000	Operating Supplies and Expenses	10,679.55	12,360.00	1,483.44	2,543.04	12,730.80	3.00%
00828-00-000-000	Transportation Expenses	3,180.50	1,236.00	1,759.78	3,016.77	1,273.08	3.00%
00831	Maintenance of Collection System	5,053.51	8,240.00		-	9,228.80	12.00%
00834-00-000-000	Maintenance of General Plant	1,745.55	-	46.87	80.35	500.00	0.00%

	Total Operating Expenses	227,514.35	234,788.50	84,648.63	216,937.63	259,109.08	10.36%
00840-00-110-000	Billing, Collecting, and Accounting	19,448.92	20,486.70	11,811.96	20,249.07	22,945.10	12.00%
00842-00-110-000	Meter Reading Labor		1,030.00		-	1,060.90	3.00%

	Total Customer Account Expenses	19,448.92	21,516.70	11,811.96	20,249.07	24,006.00	11.57%
00850-00-110-000	Administration and General Salaries	16,546.71	16,809.60	9,859.11	16,901.33	18,826.75	12.00%
00851-00-000-000	Office Supplies and Expenses	7,767.65	7,725.00	4,531.63	7,768.51	7,956.75	3.00%
00852-00-000-000	Outside Services	5,390.69	10,300.00	2,706.68	4,640.02	10,609.00	3.00%
00924-00-000-000	Insurance Expenses	5,392.83	7,210.00	3,672.35	6,295.46	7,426.30	3.00%
00854-00-000-000	Employee Pensions and Benefits	21,428.73	25,750.00	10,986.66	18,834.27	27,037.50	5.00%
00856-00-000-000	Miscellaneous Expenses	5,799.92	7,210.00	4,520.00	7,748.57	7,426.30	3.00%
00857-00-000-000	Rents	8,230.50	14,420.00	8,340.00	14,297.14	14,852.60	3.00%

	Total Administrative Expenses	70,557.03	89,424.60	44,616.43	76,485.31	94,135.20	5.27%
	Total Expenses	317,520.30	345,729.80	141,077.02	313,672.01	377,250.29	9.12%
	NET OPERATING INCOME/(LOSS)	161,649.28	175,336.90	154,491.70	193,017.22	159,448.42	(9.06%)
00419-00-000-000	Interest Income	321.73	2,000.00	1,734.03	2,972.62	7,014.00	250.70%
00731-00-000-000	Penalties	532.06	500.00	348.78	597.91	600.00	20.00%
00403-00-000-000	Depreciation	63,307.00	64,000.00	-	63,989.00	66,000.00	3.13%
00408-00-000-000	Taxes	4,975.00	5,500.00	2,546.25	5,223.75	5,500.00	0.00%
00433-00-000-000	Shared Interest/Principle Expense	74,589.73	87,471.00	82,863.90	84,887.35	84,184.00	(3.76%)

	Nonoperating Revenue/Expense	19,631.34	20,865.90	71,164.36	42,487.65	11,378.42	(45.47%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$124,234.14	\$125,000.00	\$73,178.33	125,448.57	130,000.00	4.00%
00470-00-000-000	Storm Water Penalties	103.84	85.00	65.14	111.67	100.00	17.65%
00419-00-000-000	Interest Income	108.71	300.00	980.06	1,680.10	1,500.00	400.00%
Total Operating Revenue		124,446.69	125,385.00	74,223.53	127,240.34	131,600.00	4.96%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	7,589.63	10,300.00	4,551.56	7,802.67	11,536.00	12.00%
00921-00-000-000	Office Supplies	6,566.74	6,500.00	3,813.37	6,537.21	6,500.00	0.00%
00923-00-000-000	Outside Services	5,390.92	10,000.00	1,907.59	3,270.15	10,000.00	0.00%
00924-00-000-000	Insurance Expense	1,232.94	1,780.00	973.85	1,669.46	1,842.30	3.50%
00926-00-000-000	Employee Pensions and Bene	13,688.77	15,450.00	4,284.35	14,582.00	16,222.50	5.00%
00930-00-000-000	Miscellaneous Expense	6,356.29	7,500.00	5,214.50	7,462.00	7,500.00	0.00%
00408-00-000-000	Taxes	-	-	-	-	-	0.00%
Total Administrative Expense		40,825.29	51,530.00	20,745.22	41,323.49	53,600.80	4.02%
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	4,030.77	5,665.00	387.79	664.78	6,047.50	6.75%
00834-00-110-819	Leaf Collection-Labor	10,334.70	20,600.00	254.32	435.98	22,248.00	8.00%
00834-00-110-821	Street Sweeping-Labor	12,312.05	10,300.00	5,828.90	9,992.40	11,124.00	8.00%
00835-00-000-000	Maintenance of Collection System	8,900.00	9,290.00	-	8,756.00	9,940.30	7.00%
00832-00-000-000	Maintenance of Detention Basins	14,476.00	14,000.00	8,053.00	13,805.14	14,000.00	0.00%
00837-00-000-000	Maintenance of Equipment	10,101.00	11,000.00	-	10,562.00	11,000.00	0.00%
00903-00-000-000	Supplies and Expenses	2,895.00	3,000.00	256.58	439.85	2,937.70	(2.08%)
Total Operating Expenses		63,049.52	73,855.00	14,780.59	44,656.15	77,297.50	4.66%
NET OPERATING INCOME/(LOSS)		20,571.88	-	38,697.72	41,260.69	701.70	0.00%

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2021 Actual	2022 Budget	2022 As of July 31	2022 Projected	2023 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	456,488.73	485,269.85	274,813.67	471,109.15	490,122.55	1.00%
00461-00-070-000	Commercial Sales	138,490.59	123,782.28	97,674.12	167,441.35	123,782.28	0.00%
00461-00-080-000	Industrial Sales	9,945.86	12,685.97	6,980.60	11,966.74	12,685.97	0.00%
00461-00-090-000	Multifamily Residential	31,101.62	34,478.95	19,038.64	32,637.67	34,478.95	0.00%
	Total Metered Revenue	636,026.80	656,217.05	398,507.03	683,154.91	661,069.75	0.74%
00460-00-000-000	Unmetered Sales	12,415.34	1,367.76	4,018.97	6,889.66	5,000.00	265.56%
00462-00-000-000	Private Fire Protection	10,350.68	11,398.00	7,415.22	12,711.81	11,511.98	1.00%
00463-00-000-000	Public Fire Protection	220,404.93	245,057.00	142,260.88	243,875.79	246,282.29	0.50%
00464-00-098-000	Sales to Other Public Authorities	18,878.60	22,796.00	13,689.78	23,468.19	22,796.00	0.00%
	Total Other Sales Revenue	262,049.55	280,618.76	167,384.85	286,945.46	285,590.27	1.77%
00470-00-000-000	Forfeited Discounts	1,086.21	1,200.00	690.69	1,184.04	1,200.00	0.00%
00474-00-000-000	Other Water Revenue		5,000.00		1,184.04	5,000.00	
	Total Other Operating Revenue	1,086.21	6,200.00	690.69	1,184.04	6,200.00	0.00%
	TOTAL OPERATING REVENUE	899,162.56	943,035.81	566,582.57	971,284.41	952,860.01	1.04%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	52,152.25	51,500.00	32,789.98	56,211.39	53,045.00	3.00%
00626-00-000-000	Operation Supplies and Expenses	939.77	4,120.00	430.09	737.30	4,000.00	(2.91%)
00633-00-110-000	Maintenance of Pumping Plant	31,038.93	32,960.00	22,032.00	31,997.00	33,619.20	2.00%
	Total Pumping Expenses	84,130.95	86,000.00	55,252.07	88,945.69	90,664.20	5.42%
00642-00-110-000	Operation Labor	339.69	1,648.00		1,546.00	1,812.80	10.00%
00641-00-000-000	Chemicals	5,390.03	5,150.00	3,393.37	5,817.21	5,304.50	3.00%
	Operations Supplies & Expenses						
	Total Water Treatment Expenses	5,729.72	6,798.00	3,393.37	7,363.21	7,117.30	4.70%
00640	Operation Labor	62,513.04	56,490.00	36,452.01	62,489.16	62,139.00	10.00%
00643-00-000-000	Operations Supplies & Expenses	12,848.19	14,420.00	6,252.46	10,718.50	14,852.60	3.00%
00673	Maintenance of Mains	20,475.39	13,390.00	1,742.38	2,986.94	13,523.90	1.00%

00675-00-110-000	Maintenance of Services	2,376.66	9,270.00	358.57	614.69	9,548.10	3.00%
00676	Maintenance of Meters	315.06	8,240.00		-	8,487.20	3.00%
00677-00-110-000	Maintenance of Hydrants	3,030.27	8,240.00	1,363.81	2,337.96	8,487.20	3.00%
00678	Maintenance of Other Plant	772.98	2,060.00		-	2,121.80	3.00%
	Total Trans. and Distr. Expenses	102,331.59	112,110.00	46,169.23	79,147.25	119,159.80	6.29%
00902-00-110-000	Meter Reading Labor		824.00		-	850.00	3.16%
00903-00-110-000	Accounting and Collection Labor	20,786.61	21,758.75	12,630.94	21,653.04	24,587.39	13.00%
00905-00-000-000	Supplies and Expenses	1,993.38	3,296.00	1,859.25	3,187.29	3,394.88	3.00%
	Total Customer & Accounts Exp.	22,779.99	25,878.75	14,490.19	24,840.33	28,832.27	11.41%
00920-00-110-000	Administrative & General Salaries	22,583.33	21,702.10	13,445.93	23,050.17	24,523.37	13.00%
00921-00-000-000	Office Supplies and Expenses	8,707.01	7,210.00	4,789.63	8,210.79	7,426.30	3.00%
00923-00-000-000	Outside Service Employed	93,386.08	61,800.00	9,013.89	61,500.00	56,500.00	(8.58%)
00924-00-000-000	Property Insurance	9,900.43	9,270.00	7,840.33	13,440.57	9,548.10	3.00%
00926-00-000-000	Employee Pensions and Benefits	66,937.01	72,100.00	38,776.68	66,474.31	81,473.00	13.00%
00930-00-000-000	Miscellaneous General Expenses	15,626.67	20,600.00	15,525.02	26,614.32	21,218.00	3.00%
00933-00-000-000	Transportation Expenses	4,025.13	5,150.00	7,020.12	12,034.49	5,304.50	3.00%
	Total Admin and General Exp	221,165.66	197,832.10	96,411.60	211,324.65	205,993.27	4.13%
	TOTAL OPERATING EXPENSES	436,137.91	428,618.85	215,716.46	411,621.12	451,766.84	5.40%
	NET OPERATING INCOME	463,024.65	514,416.96	350,866.11	559,663.29	501,093.17	(2.59%)
	Non-Operating Revenue						
00419-00-000-000	Interest Income	6,316.96	1,000.00	355.69	6,253.25	8,744.00	774.40%
00454-00-000-000	Rent from Water Property	37,923.00	38,110.00	-	38,110.00	38,491.00	1.00%
	Total Non-Operating Revenue	44,239.96	39,110.00	355.69	44,363.25	47,235.00	20.77%
	Non-Operating Expense						
00403-00-000-000	Depreciation	220,093.00	168,568.00	-	225,156.00	228,564.00	35.59%
00408-00-000-000	Taxes	146,783.00	146,453.00	73,562.00	146,453.00	151,456.00	3.42%
00433-00-000-000	Shared Interest/Principle Expense	225,539.86	256,721.00	182,124.50	256,721.00	299,765.00	16.77%
00427-00-000-000	Interest Expense	20,657.38	18,886.53	9,890.80	18,886.53	17,077.00	(9.58%)
00430-00-000-000	Principle	79,617.85	81,369.45	81,369.45	81,369.45	83,160.00	2.20%
	Total Non-Operating Expense	692,691.09	671,997.98	346,946.75	728,585.98	780,022.00	16.08%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2023 BUDGET**

Approved by Court Commission October 5, 2022

COURT COMMISSION - REVENUES

9/27/2022

Acct #300	DESCRIPTION	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	CHANGE
Operating Revenue							
41100	Fines & Citations	130,388	140,000	79,190	135,755	140,000	0.0%
47200	Miscellaneous Revenue	956	600	4,838	7,256	600	0.0%
	Total Operating Revenue	131,344	140,600	84,028	143,011	140,600	0.0%

COURT COMMISSION - EXPENSES

9/27/2022

Acct #300	DESCRIPTION	2021 Actual	2022 Budget	2022 YTD	2022 Projected	2023 Budget	CHANGE	
Operating Expenses								
51000	Audits	-	-	-	-	-	0.0%	
51100	Fiscal Agent/Bookeeping	850	850		850	890	4.7%	
51200	Computer Software/Maintenance	4,064	4,000	4,267	4,267	4,300	7.5%	
51300	Education/Training	1,441	2,000	1,292	1,938	2,000	0.0%	
51400	Subscriptions/Periodicals/Dues	120	350	460	460	470	34.3%	
51500	Insurance/Bond	2,438	3,000	1,829	2,744	3,000	0.0%	
51600	Municipal Judge	10,500	7,000	3,500	7,000	7,000	0.0%	
51700	Court Clerk	26,659	28,000	27,526	41,526	28,840	3.0%	
51800	Supplies	1,606	1,700	1,133	1,700	1,700	0.0%	
51900	Rent	2,400	1,200	1,200	1,200	1,200	0.0%	
	Sauk County Treasurer	13,464	15,400	7,422	14,933	15,400	0.0%	11%
	State of Wisconsin	34,942	35,000	21,757	33,939	35,000	0.0%	25%
	Villages	50,352	49,000	36,749	47,514	49,000	0.0%	35%
	Restitution/NSF Payments	1,034	2,000	2,796	2,896	2,000	0.0%	
	Miscellaneous Expense	1,611	1,000	1,173	1,760	1,500	50.0%	
	Total Operating Expenses	151,480	150,500	111,105	162,726	152,300	1.2%	

Operating Income/(Deficit)	(20,136)	(9,900)	(27,077)	(19,715)	(11,700)
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Municipal Allocations							
	Village of Prairie du Sac Population*	4,184	4,234	4,193	4,193	4,458	5.29%
	Village of Sauk City Population*	3,434	3,462	3,433	3,433	3,527	1.88%
	Village of Prairie du Sac Allocation	3,960	5,447	5,447	5,447	8,382	53.88%
	Village of Sauk City Allocation	3,433	4,453	4,453	4,453	6,631	48.91%
	Total	7,393	9,900	9,900	9,900	15,013	

NET AFTER ALLOCATIONS	(12,743)	-	(17,177)	(9,815)	3,313
FUND BALANCE	6,502	6,502	3,500	(3,313)	0

	2023	
	(Deficit)	Population*
\$	15,013	7,985
\$	8,382	56%
\$	6,631	44%
	*DOA Population Estimate Previous Year	



RESOLUTION No. 11-22-2022(a)

A RESOLUTION ADOPTING THE 2023 BUDGET AND 2022 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 2023 Budget includes the General Fund, Debt Service Fund, Capital Improvement Fund, American Rescue Plan Act 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 22, 2022, the Board of Trustees of the Village of Prairie du Sac conducted a duly noticed public hearing on the proposed 2023 Budget and 2022 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 2023 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 \$3,454,291.00 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 2023 Budget. A detail of the levy by fund follows:

\$1,918,257.00 General Fund Tax
\$1,536,034.00 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 22 day of November, 2022.

Village of Prairie du Sac, WI



Cheryl A. Sherman
Village President

Niki Conway
Village Clerk