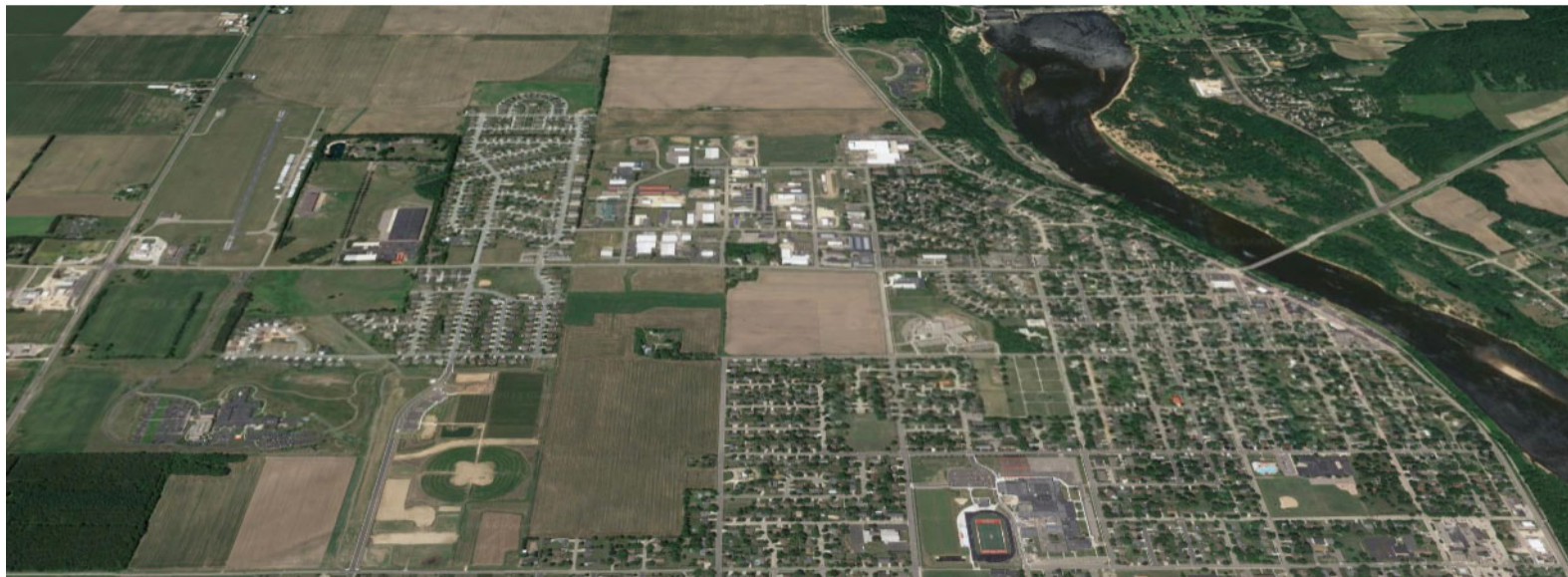




2024 Proposed Annual Budget



*Adopted by the Board of Trustees
November 28, 2023*

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

State of Wisconsin Statutes

Village of Prairie du Sac Code of Ordinances

Village of Prairie du Sac Financial Policy Manual

Village of Prairie du Sac Financial Management Plan

Village of Prairie du Sac Capital Improvement Plan

Sauk Prairie Comprehensive Plan

Sauk Prairie Comprehensive Outdoor Recreation Plan

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BOARD OF TRUSTEES

Andrew Strathman, Village President
Lauri Meixelsperger, Trustee
Nick Lester, Trustee
Craig Bender, Trustee
Jim Witecha, Trustee
Mike Gesicki, Trustee
Rich Judge, Trustee

ADMINISTRATIVE COMMITTEE

Andrew Strathman, Chair
Nick Lester
Jim Witecha

VILLAGE OFFICIALS

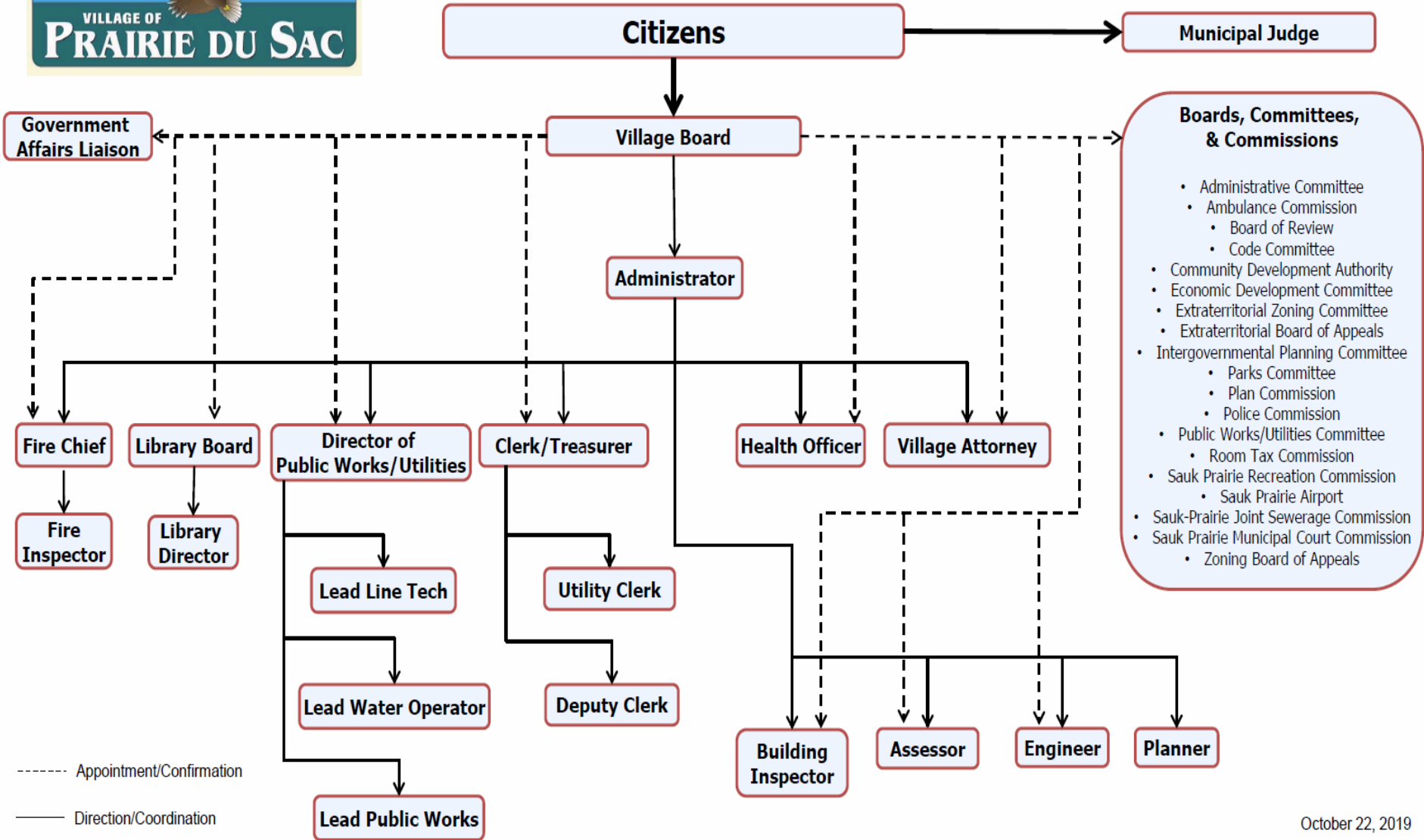
Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Troy Murphy, Director of Public Works/Utilities
Lauren White, Library Director
James Schulenburg, Fire Chief
William Cole, Village Attorney
Kent Straus, Village Engineer
Mark Roffers, Village Planner
Dennis Butteris, Building Inspector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



October 22, 2019

BUDGET SCHEDULE

Tuesday, August 22, 2023	Committee of the Whole - 2022 Audit Presented, Financial Management Plan Update Discussed, and 2022 Budget Kickoff
Tuesday, September 12, 2023	Village Board Considers Financial Management Plan
Tuesday, September 26, 2023	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 3, 2023	Administrative Committee Work Session #1 on Budget
Tuesday, October 10, 2023	Budget Presentations to Village Board – Part II Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Airport) Conservation & Development (Plan Commission) Contingency
Wednesday, October 18, 2023	Administrative Committee Work Session #2 on Budget
Tuesday, October 24, 2023	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 31, 2023	Administrative Committee Work Session and Consideration of Budget
Wednesday, October 31, 2023	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 9, 2023	Publication of Budget Summary & Hearing Notice in Newspaper
Tuesday, November 28, 2023	Public Hearing and Village Board Consideration of Budget & Levy

PUBLIC NOTICE OF BUDGET HEARING

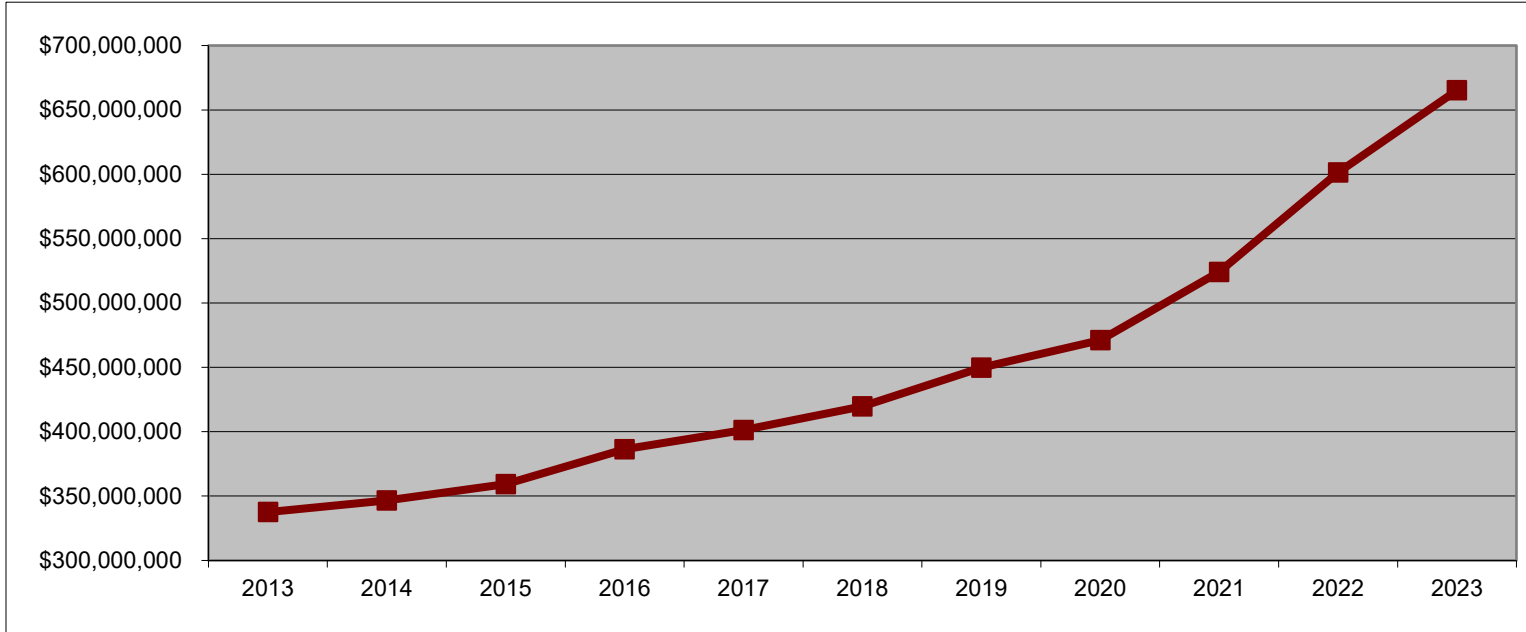
VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2024 BUDGET			
Public notice is hereby given that on November 28, 2023, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the 2023 Property Tax Levy and the 2024 Proposed Budget. 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, located at 335 Galena Street, and www.prairiedusac.net.			
	2023 Budget	2024 Proposed	% CHANGE
GENERAL FUND			
REVENUES			
Taxes	2,218,257	2,276,746	
Intergovernmental Revenue	844,333	1,052,481	
Licenses, Permits, Fines & Forfeitures	172,200	164,780	
Public Charges for Services	487,620	501,120	
Miscellaneous Revenues	128,193	150,646	
Undesignated Reserves Applied	99,382	71,862	
Total General Fund Revenues	3,947,985	4,217,637	6.83%
EXPENDITURES			
General Government	408,151	433,664	
Public Safety	1,376,460	1,488,489	
Public Works	1,304,338	1,382,200	
Culture & Recreation	781,616	835,864	
Conservation & Development	16,420	16,420	
Contingency	61,000	61,000	
Total General Fund Expenditures	3,947,985	4,217,637	6.83%
GENERAL FUND BALANCE 12/31	2,135,897	1,927,325	
DEBT SERVICE FUND			
REVENUES			
Debt Service Property Tax Levy	1,538,034	1,611,811	
Utility Allocation	383,949	360,310	
TIF Allocation	31,375	40,500	
Other Revenue	-	30,319	
Total Debt Service Revenues	1,951,358	2,042,940	4.69%
EXPENDITURES			
Total Debt Service Expenditures	1,951,358	2,042,940	4.69%
GENERAL OBLIGATION DEBT BALANCE 12/31	18,740,042	21,106,403	
CAPITAL PROJECTS FUND			
REVENUES			
Funds from Borrowing	3,440,913	4,727,481	
Contribution from Utilities/Other Sources	61,710	136,710	
Total Capital Project Fund Revenues	3,502,623	4,864,191	38.87%
EXPENDITURES			
Total Capital Project Fund Expenditures	3,721,868	4,864,191	30.89%
CAPITAL FUND BALANCE 12/31	780,000	35,000	
TAX INCREMENT DISTRICT (TID) FUND			
REVENUES			
	194,272	225,848	16.3%
EXPENDITURES			
	194,272	188,194	-3.1%
TID FUND BALANCE 12/31	1,115,255	1,112,409	
SAUK PRAIRIE TRANSIT FUND			
REVENUES			
	172,731	181,412	5.03%
EXPENDITURES			
	172,731	181,412	5.03%
TRANSIT FUND BALANCE 12/31	(47,525)	(25,000)	
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)			
REVENUES			
	7,358,745	7,808,704	6.11%
EXPENDITURES			
	7,779,243	8,223,516	5.71%
ENTERPRISE FUND BALANCE 12/31	3,538,414	3,123,602	
PROPERTY TAX LEVY			
General Fund Property Tax	1,918,257	1,964,746	2.42%
Debt Service Fund Property Tax	1,538,034	1,611,811	4.93%
Total Property Tax Levy	3,454,291	3,576,557	3.54%
PARK LAND IMPACT FEE			
REVENUES			
	-	Actual 1,287	
EXPENDITURES			
RECREATION IMPROVEMENT IMPACT FEE			
REVENUES			
	2,504	-	
EXPENDITURES			
	-	-	

Niki Conway, Clerk/Treasurer

Publish: 11/9/23 WNAJLP

➤ Published November 9, 2023, in the *Star News*.

TREND IN EQUALIZED VALUE OF PROPERTY

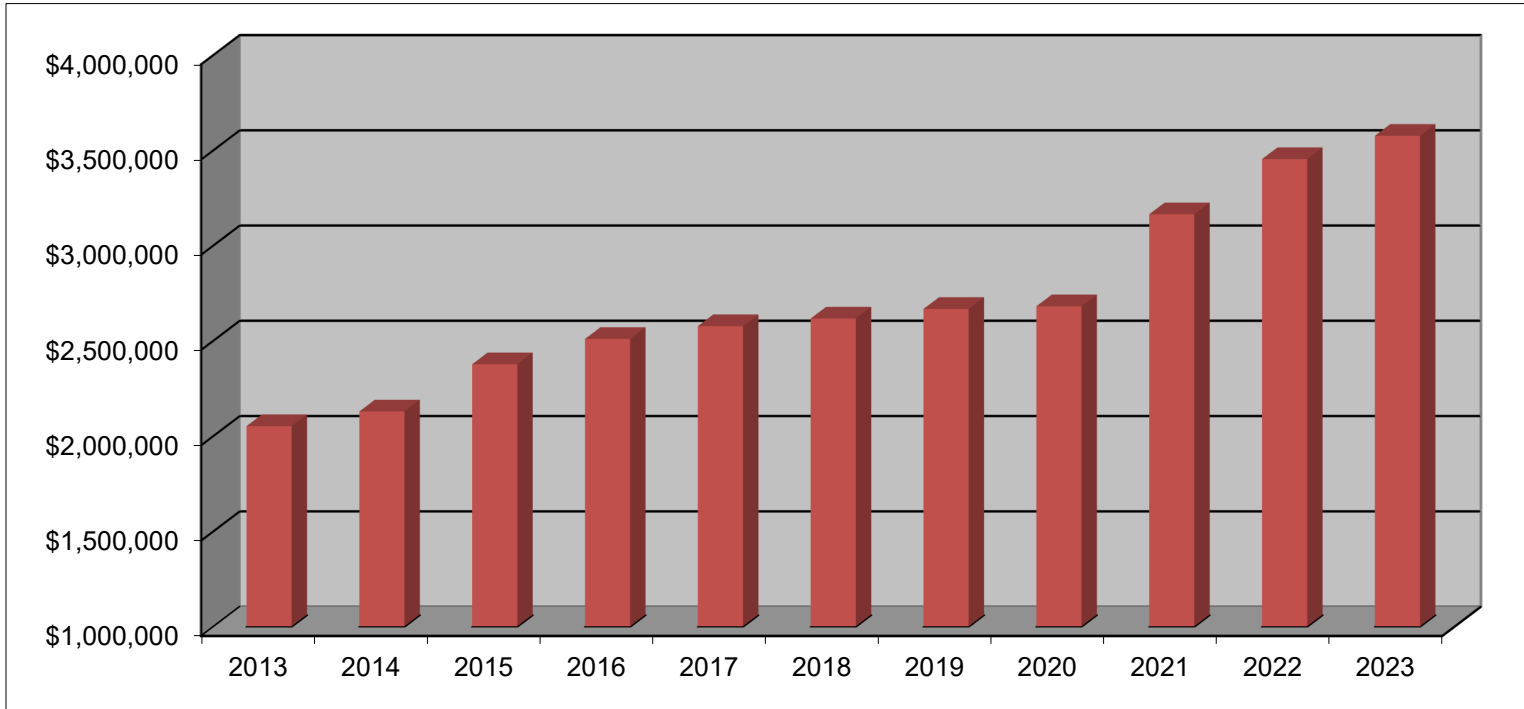


<u>Year</u>	<u>Value*</u>
2013	\$337,577,200
2014	\$346,728,200
2015	\$359,383,000
2016	\$386,355,000
2017	\$401,319,000
2018	\$419,813,000
2019	\$449,857,200
2020	\$471,055,800
2021	\$524,103,000
2022	\$601,338,200
2023	\$665,227,600

97% Increase in the Village's Equalized Value since 2013

*** Includes Tax Incremental District Increment**

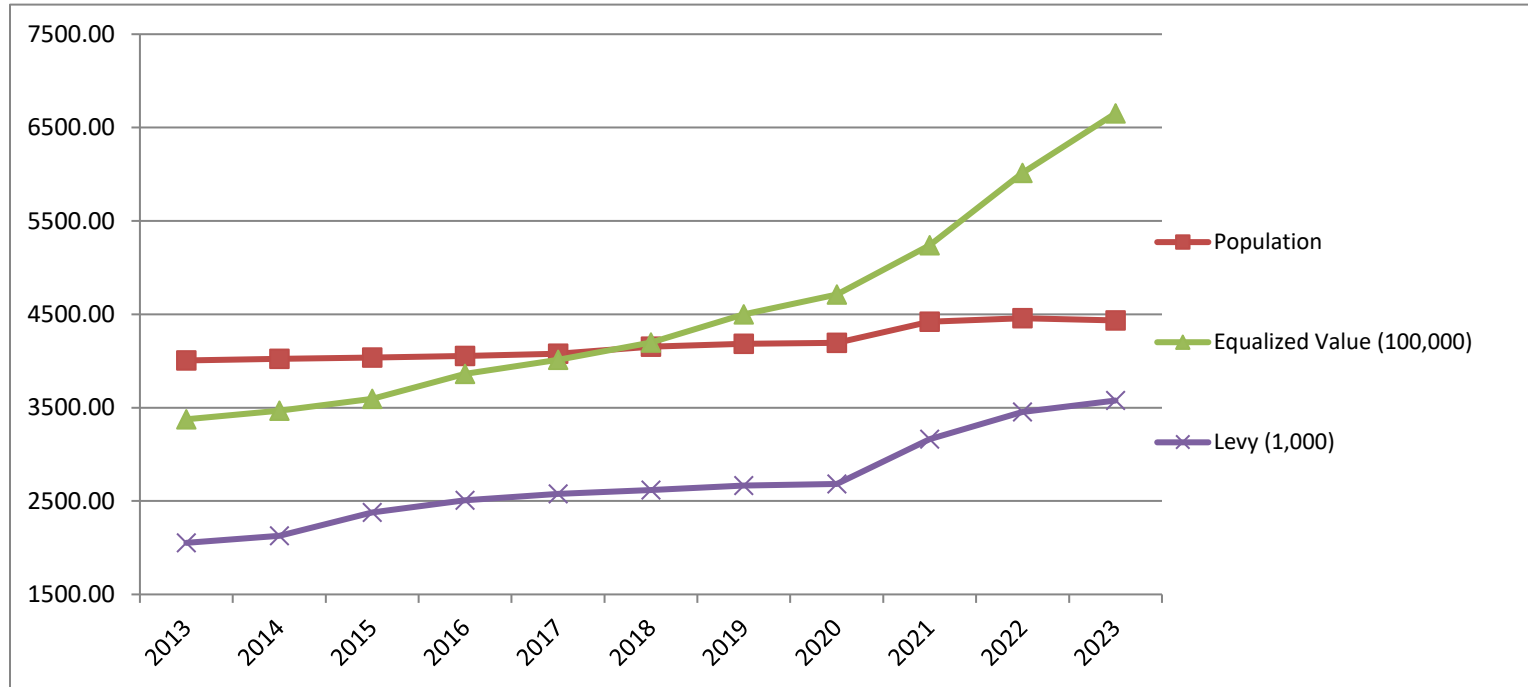
TREND IN VILLAGE TAX LEVY



<u>Year</u>	<u>Levy</u>	<u>Change</u>
2013	\$2,052,431.00	
2014	\$2,129,316.61	3.75%
2015	\$2,377,013.76	11.63%
2016	\$2,509,680.00	5.58%
2017	\$2,576,981.31	2.68%
2018	\$2,617,160.00	1.56%
2019	\$2,667,410.00	1.92%
2020	\$2,681,473.00	0.53%
2021	\$3,164,464.00	18.01%
2022	\$3,454,291.00	9.16%
2023	\$3,576,557.00	3.54%

- 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 2013

MILL RATE

VILLAGE OF PRAIRIE DU SAC
2023 Total Tax Levies Payable in 2024

Taxing Districts	2022 Levy	2022 Mill Rate	2023 Levy	2023 Mill Rate	% Change From Prior Year Rate
Sauk County	\$ 2,182,536.82	\$ 4.9796956	\$ 2,186,993.43	\$ 4.9686103	-0.22%
Village of Prairie du Sac	\$ 3,505,109.23	\$ 7.9972886	\$ 3,635,771.38	\$ 8.2600756	3.29%
Sauk Prairie School District	\$ 5,114,064.38	\$ 11.6682951	\$ 5,119,409.10	\$ 11.6307385	-0.32%
Madison Area Tech School	\$ 433,878.79	\$ 0.9899417	\$ 440,231.03	\$ 1.0001568	1.03%
TOTAL	\$11,235,589.22	\$ 25.6352210	\$11,382,404.94	\$ 25.8595811	0.88%

	2022	2023	Change
Total Assessed Value	\$ 438,287,200	\$ 440,162,000	0.43%
Village Equalized Value	\$ 601,338,200	\$ 665,227,600	10.62%

Taxing Districts	2022 % of Total Levy	2022 Taxes for \$225,000	2023 % of Total Levy	2023 Taxes for \$225,000	Change From Prior Year
Sauk County	19.4%	\$ 1,120.43	19.2%	\$ 1,117.94	\$ (2.49)
Village of Prairie du Sac	31.2%	\$ 1,799.39	31.9%	\$ 1,858.52	\$ 59.13
Sauk Prairie School District	45.5%	\$ 2,625.37	45.0%	\$ 2,616.92	\$ (8.45)
Madison Area Tech School	3.9%	\$ 222.74	3.9%	\$ 225.04	\$ 2.30
TOTAL	100%	\$ 5,767.92	100%	\$ 5,818.41	\$ 50.48

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.

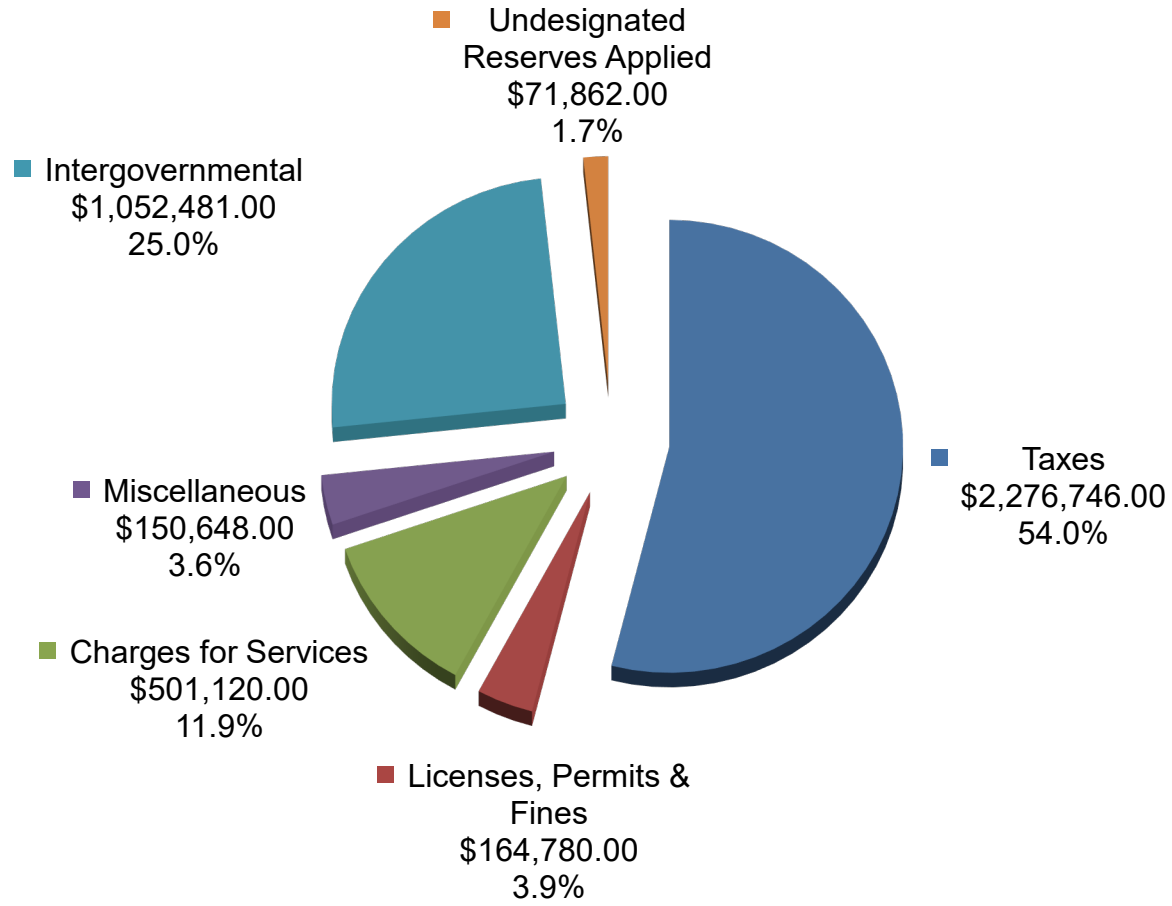
YOUR PROPERTY TAX DOLLAR – HOW IS IT DIVIDED?



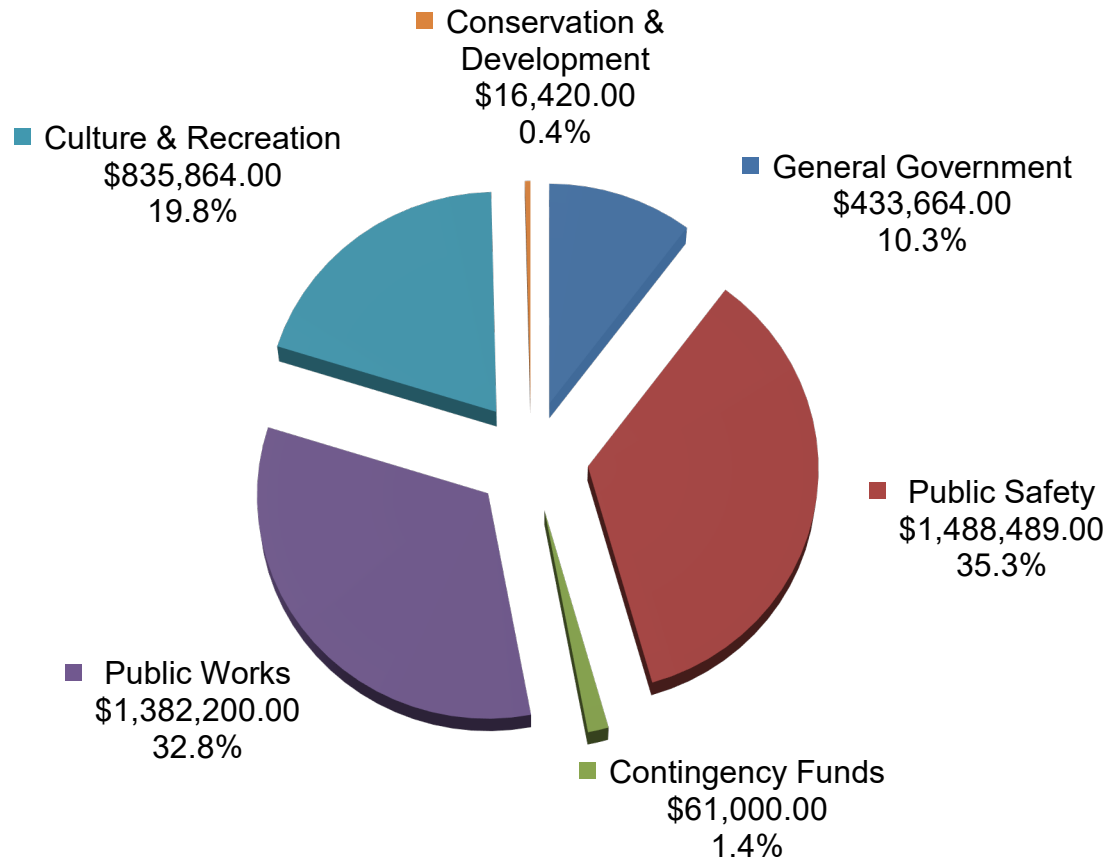
- Sauk County
- Sauk Prairie School District

- Village of Prairie du Sac
- Madison Area Tech School

GENERAL FUND – 2024 REVENUES



GENERAL FUND – 2024 EXPENDITURES



CAPITAL IMPROVEMENT PLAN

CIP - Summary of Public Works Improvements - 2023													7/12/2023
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	
5th Street Reconstruction	6	2,650	Grand Avenue	Prairie Street	\$711,310	\$261,740	\$116,000	\$554,940	\$1,644,000	\$411,000	\$2,055,000	2024	
VFW Drive	1	350	Water Street	8th Street	\$105,765	\$25,100	\$17,000	\$90,750	\$239,000	\$60,000	\$299,000	2024	
Resurface Public Works Shop/Fire Station Lot	Poor	-	-	-	\$244,000	-	-	-	\$244,000	\$61,000	\$304,000	2025	
Industrial Park Resurfacing	4,5,6	10,115	-	-	\$691,000	\$120,000	-	-	\$810,000	\$203,000	\$1,013,000	2025	
Galena Street Reconstruction	4,6,8	1,930	Water Street	9th Street	\$546,595	\$323,150	\$57,000	\$127,250	\$1,054,000	\$264,000	\$1,318,000	2025	
Ray Street Reconstruction	6	1,100	9th Street	5th Street	\$322,466	\$167,700	\$39,000	\$237,950	\$767,000	\$192,000	\$959,000	2026	
1st Street Reconstruction	6	800	Lincoln Avenue	Grand Avenue	\$217,367	\$92,400	\$8,000	\$141,050	\$459,000	\$115,000	\$574,000	2026	
Lincoln Avenue Reconstruction	7	1,100	9th Street	5th Street	\$321,968	\$135,620	\$16,400	\$33,100	\$507,000	\$127,000	\$634,000	2026	
Grand Avenue Reconstruction	6	810	15th Street	Lueders Road	\$259,822	\$93,950	\$6,000	\$184,600	\$544,000	\$136,000	\$680,000	2026	
West Grand Avenue Area and Area Resurfacing	7	3,860	Meadowlark Lane	Grand Avenue	\$335,000	-	-	-	\$335,000	\$84,000	\$419,000	2026	
Water Street (STH 78 WisDOT Project)	Failing	8,000	Oak Street	Eagle View Ct	\$451,389	-	\$143,500	\$1,500,750	\$2,096,000	\$524,000	\$2,620,000	2027	
9th Street Reconstruction	5	1,250	Prairie	Broadway Street	\$385,400	\$75,000	\$4,000	\$19,860	\$484,000	\$121,000	\$605,000	2028	
12th Street Reconstruction	5	575	Grand Avenue	Fairview Drive	\$162,900	\$15,800	\$2,000	\$109,500	\$290,000	\$73,000	\$363,000	2028	
Fairview Drive Reconstruction	5	475	13th Street	12th Street	\$144,200	\$32,300	\$32,000	\$99,000	\$308,000	\$77,000	\$385,000	2028	
8th Street Circle Reconstruction	5	210	Broadway Street	Cu-de-Sac	\$81,000	\$27,800	\$17,000	\$51,750	\$178,000	\$45,000	\$223,000	2028	
10th Street Circle Reconstruction	6	325	Grand Avenue	Cu-de-Sac	\$112,600	\$37,700	\$19,000	\$91,250	\$261,000	\$65,000	\$326,000	2028	
Water Projects													
New Village Well, Test Well, and Well Facility-2024	--	--	--	--	--	--	--	\$1,100,000	\$1,100,000	Included	\$1,100,000	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	--	--	--	--	--	--	--	\$100,000	\$100,000	Included	\$100,000	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	--	--	--	--	--	--	--	\$300,000	\$300,000	Included	\$300,000	2029	
Well No. 3 Rehabilitation and Facility Improvements-2030	--	--	--	--	--	--	--	\$1,000,000	\$1,000,000	Included	\$1,000,000	2030	
Item Totals =					\$5,093,000	\$1,409,000	\$477,000	\$11,027,000	\$18,005,000	\$2,558,000	\$20,582,000		
Overview **All costs are 2023 dollars													
Street/Utility Projects													
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.				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.					
VFW Drive	Full reconstruction of street from 8th Street to Water Street. New Sidewalk on one side. Water main and service replacement. New Curb. New Storm Sewer. Minor Sanitary sewer 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.					
Resurface Public Works Shop/Fire Station Lot	Public Works Shop and Fire Station lots -Asphalt removal and repaving. Undercutting of any soft spots.				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.					
Industrial Park Resurfacing	Full depth pulverize mill and overlay 15th Street, 17th Street, and North Street 2" mill and overlay of Tower Street/19th Street and the northern 350-ft of 13th Street.				12th Street Reconstruction			Full reconstruction of Street from Grand Avenue to Fairview Drive. New sidewalk on west side of street. Minor storm sewer upgrades. Minor sanitary repairs.					
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.				Fairview Drive Reconstruction			Full reconstruction of Street from 12th Street to 13th Street. New sidewalk on north side of street. Minor storm sewer upgrades. Minor sanitary 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.				8th Street Circle Reconstruction			Full reconstruction of Street from Broadway Street to End. New sidewalk on west side of street. Minor storm sewer upgrades. Minor sanitary 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.				10th Street Circle Reconstruction			Full reconstruction of Street from Grand Avenue to End. New sidewalk on west side of street. Minor storm sewer upgrades. 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 9th to 5th. Minor sanitary repairs.												
Water Projects											All Projects Total Cost	Total	
Well No. 4 Rehabilitation -	Cleaning and Rehab of existing Well No. 4 as outlined in the Village's 2020 Water System Study.										2024	\$ 3,454,000	
Elevated Tank Repainting	Inspection and repaint of the Village's existing water tower.										2025	\$ 3,950,000	
New Elevated Tank	New elevated tank to increase water storage in the Village as outlined in the Village's 2020 Water System Study.										2026	\$ 3,836,000	
Well No. 3 Rehabilitation and Facility Improvements	Improvements to the Well No. 3 facility as outlined in the Village's 2020 Water System Study. Added budget for possible facility replacement.										2027	\$ 2,970,000	
											2028	\$ 4,402,000	

Village of Prairie du Sac

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

Account Number	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,757,311.00	1,918,257.00	885,397.00	1,918,257.00	1,964,746.00	2.42%
41310-00-000-000	UTILITY TAX EQUIVALENT	288,000.00	280,000.00	0.00	287,000.00	287,000.00	2.50%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	23,730.02	20,000.00	25,967.52	25,967.52	25,000.00	25.00%
42500-00-000-000	SPEC. ASSESSMENTS	54,161.18	0.00	0.00	0.00	0.00	0.00%
	TAXES SUBTOTAL	2,123,202.20	2,218,257.00	911,364.52	2,231,224.52	2,276,746.00	2.64%
	INTERGOVERNMENTAL REVENUES						
43410-00-000-000	MUNICIPAL AID	119,527.10	119,493.00	17,924.06	119,493.00	260,528.00	118.03%
43510-00-000-000	EXEMPT COMPUTER AID	12,843.55	23,244.00	23,244.43	23,244.43	23,244.00	0.00%
43515-00-000-000	PERSONAL PROPERTY AID	18,481.17	16,497.00	16,497.17	16,497.17	16,497.00	0.00%
43520-00-000-000	FIRE INSURANCE TAX	22,473.16	22,000.00	25,933.57	25,933.57	25,000.00	13.64%
43537-00-000-000	TRANSPORTATION AID	401,947.42	434,323.00	325,785.30	434,380.00	478,830.00	10.25%
43540-00-000-000	DNR RECYCLING GRANT	16,818.10	16,800.00	16,826.46	16,826.46	16,800.00	0.00%
43720-25-000-862	COUNTY AID - LIBRARY	206,948.08	199,841.00	199,619.98	199,619.98	209,447.00	4.81%
43720-25-000-861	STATE AID - LIBRARY	475.00	475.00	0.00	475.00	475.00	0.00%
43530-00-000-000	STATE GRANT - FIRE	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00%
43525-00-000-000	VIDEO SERVICE PROVIDER AID	11,660.43	11,660.00	11,660.00	11,660.00	11,660.00	0.00%
	INTERGOVERNMENT SUBTOTAL	821,174.01	844,333.00	637,490.97	858,129.61	1,052,481.00	24.65%
	LICENSES, PERMITS, FINES, AND FORFEITURES						
44110-00-000-000	LIQUOR & MALT LICENSES	5,555.00	4,500.00	4,894.76	4,894.76	4,500.00	0.00%
44120-00-000-000	OPERATOR LICENSES	1,430.00	2,800.00	2,700.00	2,820.00	1,000.00	(64.29%)
44121-00-000-000	CIGARETTE LICENSES	400.00	300.00	200.00	300.00	300.00	0.00%
44122-00-000-000	SODA LICENSES	90.00	100.00	80.00	80.00	80.00	(20.00%)
44200-00-000-000	DOG LICENSES	3,291.00	2,300.00	1,742.00	2,986.29	2,500.00	8.70%
44201-00-000-000	CAT LICENSES	385.00	500.00	310.00	370.00	300.00	(40.00%)
44900-00-000-000	OTHER PERMITS	1,835.00	600.00	1,156.00	1,981.71	600.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	605.00	500.00	550.00	550.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	49,212.98	40,000.00	25,626.61	43,931.33	40,000.00	0.00%
44300-00-000-000	BUILDING PERMITS	45,802.54	35,000.00	21,447.50	36,767.14	37,000.00	5.71%
44400-00-000-000	ZONING PERMITS	12,767.56	5,000.00	1,920.00	3,291.43	5,000.00	0.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	67,690.00	75,000.00	37,049.00	68,264.00	68,000.00	(9.33%)
46710-00-000-000	LIBRARY FINES/FEES	4,146.84	5,600.00	1,866.57	3,199.83	5,000.00	(10.71%)
	FEES SUBTOTAL	193,210.92	172,200.00	99,542.44	169,436.50	164,780.00	(4.31%)

PUBLIC CHARGES FOR SERVICES

46902-00-000-000	PUBLICATION FEES	150.00	120.00	120.00	120.00	120.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	2,255.00	2,500.00	4,086.66	4,289.66	2,500.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	418,156.64	416,000.00	249,004.88	426,865.51	424,000.00	1.92%
46720-00-000-000	SHELTER RENTAL	3,030.00	2,000.00	2,790.00	2,880.00	2,000.00	0.00%
46740-00-000-000	TIF ADMINISTRATIVE FEES	16,672.06	3,000.00	0.00	3,000.00	6,000.00	100.00%
46425-00-000-000	STREET LIGHT FEES	67,854.29	64,000.00	36,683.16	66,895.00	66,500.00	3.91%
	PUBLIC FEES SUBTOTAL	508,117.99	487,620.00	292,684.70	504,050.17	501,120.00	2.77%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	8,048.03	14,002.00	815.33	1,397.71	15,000.00	7.13%
47400-00-000-000	COMMISSION SERVICE FEES	16,257.56	16,682.00	7,896.00	16,682.00	17,690.00	6.04%
48100-00-000-000	INTEREST ON RESERVES	52,654.39	30,000.00	68,424.51	67,567.94	50,000.00	66.67%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	16,537.56	16,537.00	8,268.78	16,537.00	16,537.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	46,563.96	48,972.00	28,566.37	48,972.00	51,421.00	5.00%
48300-00-000-046	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL MISCELLANEOUS	140,061.50	126,193.00	113,970.99	151,156.65	150,648.00	19.38%
	Transfer from Undesig. Reserves		99,382.00			71,862.00	
	TOTAL REVENUES	3,785,766.62	3,947,985.00	2,055,053.62	3,913,997.44	4,217,637.00	6.83%

**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 levy limits (Wis. Stat. Sec. 66.0602).
Utility Tax Equivalent	Municipal utilities' payments in lieu of taxes (PILOTs) for municipal services. Paid by the electric and water utilities.
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 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. Effective for property tax assessments as of January 1, 2024, Act 12 repeals the tangible personal property tax. Personal Property Aid will increase in 2025.

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. 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 license 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 streetlights 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. 2024 includes 1) sale of fire department vehicles and equipment - \$15,000; 2) Hospital Foundation Grant, if awarded for AEDS - \$2,500
Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$16,800) 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 \$7,550; Water \$3,623; Sewer \$3,623; Storm \$301. Public Works Building: Electric \$18,163; Water \$8,717; Sewer \$8,717; Storm \$727.

UNDESIGNATED RESERVES APPLIED

<u>Account Description</u>	<u>Notes</u>
Undesignated Reserves	Application of reserve funds for specific uses – Municipal Court (\$10,862), Transit Fund (\$6,000), and Contingencies (\$15,000/\$40,000).

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

Account Number	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	10,952.50	12,480.00	5,267.80	9,030.51	16,340.00	30.93%
51100-10-100-000	VILLAGE BOARD OTHER	4,042.53	5,000.00	417.00	4,562.00	5,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	44,463.52	49,267.14	28,423.44	48,725.90	51,731.00	5.00%
51510-10-111-000	ADMINISTRATOR - OTHER	855.00	1,500.00	196.76	1,254.00	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	81,545.00	96,607.38	53,282.47	91,341.38	100,000.00	3.51%
51400-10-155-000	VILLAGE HALL STAFF FICA	9,459.30	11,724.74	5,930.32	10,166.26	12,000.00	2.35%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	7,990.44	10,421.99	5,271.21	9,036.36	10,000.00	(4.05%)
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	31,700.72	30,099.86	17,857.40	30,612.69	36,743.00	22.07%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	832.88	2,000.00	902.98	1,547.97	2,000.00	0.00%
	TOTAL VILLAGE HALL STAFF	191,841.89	219,101.11	117,549.38	206,277.06	235,314.00	7.40%
51200-10-110-000	ELECTIONS STAFF SALARIES	4,342.32	5,500.00	1,357.61	2,327.33	6,000.00	9.09%
51200-10-100-000	ELECTION OTHER	1,921.77	4,000.00	9,976.48	9,976.48	5,000.00	25.00%
51400-10-211-000	LEGAL FEES	10,756.50	12,000.00	5,323.39	9,125.81	12,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	21,091.61	28,000.00	12,543.06	21,502.39	28,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	1,287.60	2,600.00	2,334.07	2,546.00	2,600.00	0.00%
51500-10-213-000	AUDIT SERVICES	13,978.39	15,000.00	11,764.61	14,562.00	15,000.00	0.00%
51530-10-000-052	ASSESSOR	20,625.48	20,700.00	12,935.00	20,658.00	21,000.00	1.45%
51530-10-000-053	BOARD OF REVIEW	37.86	250.00	-	-	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	21,313.97	12,000.00	7,791.38	13,356.65	13,000.00	8.33%
51550-10-000-000	MISCELLANEOUS EXPEND.	5,085.80	6,000.00	2,108.24	3,614.13	6,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	94.51	2,500.00	1,830.93	2,254.00	2,500.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	15,977.67	16,000.00	9,929.07	17,021.26	17,000.00	6.25%
51600-10-350-049	COMPUTER SYSTEM MAINT.	2,438.75	12,000.00	110.00	11,023.00	12,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	14,622.99	15,500.00	19,518.27	19,518.27	21,000.00	35.48%
51930-10-514-000	LIABILITY/AUTO INSURANCES	23,315.99	24,000.00	12,425.70	21,301.20	24,000.00	0.00%
51930-10-512-000	WORKER COMP/UNEMPLOYMENT	14,478.96	13,000.00	4,757.32	8,155.41	13,000.00	0.00%
	TOTAL GENERAL VILLAGE	171,370.17	189,050.00	114,705.13	176,941.93	198,350.00	4.92%
	TOTAL GENERAL ADMINISTRATION	363,212.06	408,151.11	232,254.51	383,218.99	433,664.00	6.25%
52100-10-110-000	SAUK PRAIRIE POLICE	1,056,272.00	1,086,350.00	543,174.94	1,086,350.00	1,148,800.00	5.75%
52100-10-160-000	MUNICIPAL COURT	5,447.00	8,382.00	8,382.00	8,382.00	10,862.00	29.59%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	13,382.60	12,000.00	4,163.99	7,138.27	12,000.00	0.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	63,745.00	66,500.00	50,745.00	64,562.00	75,200.00	13.08%
	FIRE - WI SERVICE AWARD PROGRAM	-	-	-	-	24,376.00	
52200-20-111-000	FIRE - TRAINING & MEMBRSHPS	11,232.45	15,845.00	4,700.00	8,057.14	17,145.00	8.20%
52200-20-155-000	FIRE FICA	4,906.20	5,200.00	3,931.39	4,809.87	5,800.00	11.54%
52200-20-000-800	FIRE - COMMUNITY EDUC	2,080.62	3,525.00	8.30	3,525.00	3,900.00	10.64%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	50,727.60	41,650.00	25,197.77	43,196.18	46,100.00	10.68%
52200-20-810-000	FIRE - EQUIPMENT	38,638.97	65,500.00	72,636.09	72,636.00	71,000.00	8.40%
52300-20-000-000	AMBULANCE FEES	37,047.50	39,008.00	39,007.50	39,007.50	38,806.00	(0.52%)
52400-10-000-000	BUILDING INSPECTION	34,380.00	30,000.00	18,249.00	31,284.00	32,000.00	6.67%

52500-10-000-000	EMERGENCY GOVERNMENT	-	2,500.00	1,000.00	2,000.00	2,500.00	0.00%
	TOTAL PUBLIC SAFETY	1,317,859.94	1,376,460.00	771,195.98	1,370,947.96	1,488,489.00	8.14%
53100-15-111-000	DPW TRAINING	5,551.71	7,500.00	4,237.50	7,264.29	7,500.00	0.00%
53100-15-155-000	DPW FICA	26,525.31	25,613.98	13,544.20	23,218.63	26,000.00	1.51%
53100-15-154-000	DPW RETIREMENT	19,049.01	22,767.98	11,670.41	20,006.42	23,000.00	1.02%
53100-15-149-000	DPW EMPLOYEE INSURANCES	84,006.15	101,432.66	46,883.74	80,372.13	123,300.00	21.56%
53100-15-193-000	DPW UNIFORM EXPENSES	2,830.98	3,200.00	1,127.60	1,933.03	3,200.00	0.00%
	SUBTOTAL DPW BENEFITS	137,963.16	160,514.62	77,463.45	132,794.49	183,000.00	14.01%
53300-15-110-000	STREETS SALARIES	159,524.29	130,302.00	97,105.91	166,467.27	167,000.00	28.16%
53300-15-000-810	STREETS: SIDEWALK REPAIR	36,608.17	35,000.00	35,243.23	35,243.00	30,000.00	(14.29%)
53300-15-000-811	STREETS: CRACK FILLING	35,000.00	30,000.00	-	30,000.00	35,000.00	16.67%
53300-15-340-000	STREETS SUPPLIES & MAINT	48,370.64	45,000.00	28,872.95	49,496.49	50,000.00	11.11%
53300-15-000-812	STREETS LIGHTING	66,398.02	66,400.00	38,581.76	66,140.16	66,500.00	0.15%
	SUBTOTAL STREETS	345,901.12	306,702.00	199,803.85	347,346.92	348,500.00	13.63%
53230-15-110-000	SHOP SALARIES	9,684.46	21,600.00	7,659.93	13,131.31	20,000.00	(7.41%)
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	16,125.63	25,000.00	13,789.78	23,639.62	25,000.00	0.00%
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	12,702.29	29,000.00	22,000.80	26,523.00	15,000.00	(48.28%)
53230-15-340-000	SHOP SUPPLIES	24,020.05	25,000.00	23,110.18	24,513.00	30,000.00	20.00%
	SUBTOTAL SHOP	62,532.43	100,600.00	66,560.69	87,806.93	90,000.00	(10.54%)
53240-15-110-000	MACHINERY SALARIES	3,350.06	8,000.00	1,537.74	2,636.13	7,000.00	(12.50%)
53240-15-450-000	GAS & OIL	20,863.90	30,000.00	10,234.00	17,544.00	30,000.00	0.00%
53240-15-350-000	MACHINERY SUPPLY & MNTC	17,892.69	28,000.00	18,253.31	27,564.00	30,000.00	7.14%
	SUBTOTAL MACHINERY	42,106.65	66,000.00	30,025.05	47,744.13	67,000.00	1.52%
53300-15-110-813	SNOW & ICE SALARIES	26,176.76	45,000.00	29,700.84	35,875.00	47,000.00	4.44%
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	58,740.60	63,000.00	61,212.77	61,212.77	65,000.00	3.17%
	SUBTOTAL SNOW & ICE	84,917.36	108,000.00	90,913.61	97,087.77	112,000.00	3.70%
53450-15-110-814	TRAFFIC CONTROL SALARIES	1,279.55	4,200.00	2,222.15	3,809.40	4,400.00	4.76%
53450-15-100-814	TRAFFIC CONTROL - OTHER	11,675.21	11,000.00	5,333.18	9,142.59	11,000.00	0.00%
	SUBTOTAL TRAFFIC CONTROL	12,954.76	15,200.00	7,555.33	12,951.99	15,400.00	1.32%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	4,588.14	5,616.00	444.92	5,489.00	5,800.00	3.28%
53640-15-110-816	TREES: CHIPPING SALARIES	8,682.00	16,524.00	3,592.14	12,543.00	17,000.00	2.88%
53640-15-100-815	TREES - OTHER	1,917.19	13,500.00	5,875.79	10,072.78	13,500.00	0.00%
	SUBTOTAL TREES & BRUSH	15,187.33	35,640.00	9,912.85	28,104.78	36,300.00	1.85%
53620-15-110-817	REFUSE: YARD WASTE	40,610.62	27,125.28	21,642.24	37,100.98	43,000.00	58.52%
53620-15-110-818	REFUSE: SOLID WASTE	13,225.93	38,556.00	7,734.90	13,259.83	23,000.00	(40.35%)
53620-15-100-000	REFUSE - OTHER	41,318.00	30,000.00	-	35,000.00	40,000.00	33.33%
53620-15-000-820	REFUSE COLLECT & RECYCLING	417,533.29	416,000.00	247,155.96	423,695.93	424,000.00	1.92%
	SUBTOTAL REFUSE	512,687.84	511,681.28	276,533.10	509,056.74	530,000.00	3.58%
	TOTAL PUBLIC WORKS	1,214,250.65	1,304,337.90	758,767.93	1,262,893.75	1,382,200.00	5.97%

55110-25-110-000	LIBRARY DIRECTOR	59,116.38	66,088.12	38,124.02	65,355.46	70,715.00	7.00%
55110-25-110-860	LIBRARY STAFF SALARIES	233,174.89	268,405.03	151,196.46	259,193.93	285,873.00	6.51%
55110-25-130-000	LIBRARY FRINGES	75,065.13	95,284.52	51,732.06	88,683.53	128,649.00	35.02%
55110-25-191-000	LIBRARY EDUC & MISC	5,560.09	5,025.00	431.59	5,016.00	5,075.00	1.00%
55110-25-240-000	LIBRARY BUILDING MNTC	34,798.40	28,286.75	16,523.23	28,325.54	28,287.00	0.00%
55110-25-220-000	LIBRARY BLDG UTILITIES	28,366.39	27,000.00	17,898.34	30,682.87	30,000.00	11.11%
55110-25-000-850	LIBRARY BOOKS	28,827.82	27,500.00	10,757.53	27,354.00	27,500.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	7,922.66	5,800.00	660.12	1,131.63	7,000.00	20.69%
55110-25-000-852	LIBRARY AUDIO/VISUAL	15,024.45	15,000.00	8,033.14	13,771.10	15,000.00	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	4,908.58	8,110.00	2,041.10	3,499.03	8,284.00	2.15%
	LTSA GRANT	2,101.88	-	5,412.03	5,412.03	-	0.00%
55110-25-340-000	LIBRARY SUPPLIES	5,882.03	7,900.00	4,272.74	7,324.70	7,900.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	6,530.48	7,507.73	5,252.43	9,004.17	13,123.00	74.79%
55110-25-000-049	COMPUTER REPLACEMNT FUND	3,581.15	3,700.00	2,717.91	4,659.27	3,500.00	(5.41%)
55110-25-000-532	LIBRARY COPIER LEASE	4,438.56	4,672.68	4,672.68	8,010.31	4,673.00	0.01%
55110-25-000-854	LIBRARY PROGRAMMING	5,995.53	6,000.00	2,805.49	4,809.41	6,000.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	38,735.00	37,938.00	37,742.68	37,742.68	37,787.00	(0.40%)
	SUBTOTAL LIBRARY	560,029.42	614,217.83	360,273.55	599,975.66	679,366.00	10.61%
55200-15-110-000	PARKS SALARIES	22,141.71	32,400.00	12,546.71	21,508.65	32,400.00	0.00%
55200-15-200-000	PARKS MOWING CONTRACT	33,984.00	30,000.00	13,741.00	23,556.00	35,000.00	16.67%
55200-15-241-000	PARKS EQUIPMENT	18,119.98	15,000.00	15,544.56	15,544.56	25,000.00	66.67%
55200-15-350-000	PARKS SUPPL & MAINT	28,942.49	22,000.00	10,672.28	18,295.34	22,000.00	0.00%
	SUBTOTAL PARKS	103,188.18	99,400.00	52,504.55	78,904.54	114,400.00	15.09%
55300-15-110-040	DECORATIONS SALARIES	4,080.10	5,500.00	1,764.27	3,024.46	5,500.00	0.00%
55300-15-350-040	DECORATIONS SUPPL & MAINT	-	7,200.00	7,199.26	7,199.26	7,200.00	0.00%
55300-15-000-712	AIRPORT	3,500.00	3,500.00	3,500.00	3,500.00	4,000.00	14.29%
55300-15-000-713	SAUK PRAIRIE RECREATION	51,181.00	51,798.00	51,798.00	51,798.00	25,398.00	(50.97%)
	SUBTOTAL RECREATION	58,761.10	67,998.00	64,261.53	65,521.72	42,098.00	(38.09%)
	TOTAL RECREATION/CULTURE	721,978.70	781,615.83	477,039.63	744,401.92	835,864.00	6.94%
56000-10-110-000	PLAN COMMISSION SALARIES	1,220.00	1,920.00	340.00	582.86	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	2,286.92	4,000.00	546.39	936.67	4,000.00	0.00%
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	-	-	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	-	10,000.00	5,750.00	9,500.00	10,000.00	
	TOTAL CONSERV. & DEVELOPMENT	3,506.92	16,420.00	6,636.39	11,019.53	16,420.00	0.00%
57000-10-910-000	CONTINGENCY FUND	-	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	-	61,000.00	6,000.00	6,000.00	61,000.00	0.00%
	TOTAL OPERATING EXPENDITURES	3,620,808.27	3,947,984.85	2,251,894.44	3,778,482.15	4,217,637.00	6.83%

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

GENERAL GOVERNMENT

<u>Account Description</u>	<u>Notes</u>
Village Board Salaries	Trustees \$2,000 annually; the Village President \$2,500 annually. Village Board increases will take effect at the beginning of the member's next term in 2024 and 2025. Includes stipend for Board members on Police Commission (\$400) & Plan Commission (\$40/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 (\$14.00 per hour, \$14.50 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 are 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 are 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. Emergency Government Director \$2,000.

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 one park sign in 2023. Purchase of three AEDs (\$9,000) for various parks if Hospital Foundation grant awarded.
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 and flags.
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.
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	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,407,153.00	1,536,034.00	708,754.00	1,536,034.00	1,611,811.00	4.93%
49212-00-000-000	UTILITY ALLOCATION	360,643.67	383,949.00	176,617.00	383,949.00	360,310.00	(6.16%)
49216-00-000-000	TID ALLOCATION	31,175.00	31,375.00	31,375.00	31,375.00	40,500.00	29.08%
	BID PREMIUM DEPOSIT TO GENERAL FUND	105,721.00	0.00	0.00	0.00	30,319.00	
	TOTAL DEBT SERVICE FUND REVENUE	1,904,692.67	1,951,358.00	916,746.00	1,951,358.00	2,042,940.00	4.69%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,455,405.00	1,517,431.00	1,502,752.07	1,517,431.00	1,579,120.00	4.07%
58200-00-000-000	DEBT SERVICE - INTEREST	477,237.00	425,927.00	255,273.20	425,927.00	455,820.00	7.02%
58400-00-000-000	FISCAL CHARGES - BOND FEES	8,000.00	8,000.00	3,700.00	8,000.00	8,000.00	0.00%
	TOTAL DEBT SERVICE EXPENDITURE	1,940,642.00	1,951,358.00	1,761,725.27	1,951,358.00	2,042,940.00	4.69%

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

<u>Account Description</u>	<u>Notes</u>
Property Taxes	The property tax is 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	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	%
							Increase
REVENUES							
49000-10-950-209	BORROWED FUNDS	\$3,800,678.46	3,440,913.00	85,068.35	3,136,306.80	4,727,481.00	
49000-10-950-216	GRANT	0.00	219,245.00	0.00	219,245.00	0.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	61,700.00	61,710.00	30,855.00	61,710.00	136,710.00	
TOTAL PROJECT FUND REVENUES		3,862,378.46	3,721,868.00	115,923.35	3,417,261.80	4,864,191.00	30.69%
EXPENDITURES							
59000-10-950-621	CAP PROJ - POLICE DEPT	61,710.00	61,710.00	30,855.00	61,710.00	61,710.00	
59000-10-950-794	CAP PROJ - PUBLIC WORKS EQUIPMENT	104,871.00	0.00	0.00	0.00	230,000.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	53,765.18	475,000.00	433.98	436,519.00	1,438,481.00	
59000-10-950-814	CAP PROJ - CAPITAL WORKS IMPROVEMENTS	2,114,575.13	3,185,158.00	84,634.37	2,919,032.80	3,134,000.00	
59000-10-950-815	CAP PROJ - POLICE STATION	1,527,457.15	0.00	0.00	0.00	0.00	
TOTAL PROJECT FUND EXPENDITURES		3,862,378.46	3,721,868.00	115,923.35	3,417,261.80	4,864,191.00	30.69%

**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 previously borrowed funds needed for the Capital Project Fund. New borrowing for 2024 is projected at \$3,947,481.
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 • General Fund Undesignated Balance \$75,000 – Fire Station Repairs
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. \$230,000 for plow truck.
Fire Department	New Aerial to replace 1987 Ladder Truck and 1992 Fire Engine – Second and final payment – Borrowed Funds General Obligation Funds Fire Station Repairs – \$75,000 – General Fund Undesignated Balance
Capital Works Improve.	Final payment for Winnie Ave, Holly Court, 7 th Street, 2023 projects. Balance of Village Hall Expansion – Borrowed General Obligation Funds. 5 th Street and VFW Drive projects for 2024 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 of Prairie du Sac
TID FUND**

Account	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	Increase
	REVENUES						
	Tax Increment Revenue TID #4	365,650.28	-	-	-	-	0%
	Tax Increment Revenue TID #5	76,466.99	72,360.59	33,285.87	72,361.00	69,029.25	0%
	Tax Increment Revenue TID #6	109,465.22	90,536.69	41,646.88	90,537.00	116,352.01	0%
	Exempt Computer Aid TID #4	32,683.90	-	-	-	-	0%
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	0%
	TID Fund Balance Applied	-	31,375.00	30,875.00	34,746.04	43,971.00	0%
	TOTAL TID FUND REVENUE	584,266.39	194,272.28	105,807.75	197,644.04	229,352.26	18%
	EXPENDITURES						
58000-00-000-005	TID #3 Debt Service	31,175.00	31,375.00	30,875.00	31,375.00	40,500.00	29%
58900-00-000-204	TID #4 Proj Expenses	721,167.47	-	1,445.00	1,445.00	-	0%
	TID #5 Proj Expenses	67,753.19	69,360.59	-	67,474.04	71,028.00	0%
	TID #6 Proj Expenses	8,932.33	90,536.69	11,621.00	94,350.00	69,500.00	0%
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	3,000.00	-	3,000.00	6,000.00	100%
	TOTAL TID FUND EXPENSES	829,027.99	194,272.28	43,941.00	197,644.04	187,028.00	-4%

**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
#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 (including 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 funds 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 infrastructure improvements in the TID. Includes developer payments to Highway 12 Development. Includes funds for streetscaping projects in the downtown. Appropriates funds for loans in TID#6.
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	2022 Actual	2023 Budget	2023 As of Sept 30	2023 Projected	2024 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	-	6,000.00	6,000.00	6,000.00	6,000.00	0.00%
	SAUK CITY ALLOCATION	-	6,000.00	6,000.00	6,000.00	6,000.00	0.00%
	FARE REVENUES	48,902.00	56,000.00	38,565.00	51,420.00	59,512.00	6.27%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	2,000.00	2,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	79,968.00	103,731.00	86,715.00	115,620.00	108,900.00	4.98%
	Total Transit Fund Revenues	130,870.00	172,731.00	139,280.00	181,040.00	181,412.00	5.03%
	Expenditures						
	TRANSIT SERVICE	161,735.00	172,731.00	131,200.00	174,933.33	181,412.00	
	Total Transit Fund Expenses	161,735.00	172,731.00	131,200.00	174,933.33	181,412.00	5.03%

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 the 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	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales - Rg-1, Rg-2	1,891,567.29	1,869,235.00	1,013,778.45	1,737,905.91	1,846,480.00	(1.22%)
00442-00-070-000	Commercial Sales - Gs-1, Gs-2	448,871.73	443,670.00	257,108.62	440,757.63	469,694.00	5.87%
00443-00-080-000	Large Power - Cp-2	1,223,612.80	1,129,881.00	711,080.38	1,218,994.94	1,206,591.00	6.79%
00443-00-083-000	Industrial Power - Cp3	1,290,880.14	1,287,916.00	750,809.29	1,287,101.64	1,351,601.00	4.94%
00443-00-081-000	Small Power - Cp-1, Cp-1 TOD	862,135.69	837,947.00	445,583.08	763,856.71	901,089.00	7.54%
00444-00-090-000	Public Street Lighting - Ms-1, Ms-2	65,138.83	66,088.00	37,846.03	64,878.91	66,662.00	0.87%
	Total Operating Revenue	5,782,206.48	5,634,737.00	3,216,205.85	5,513,495.74	5,842,117.00	3.68%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	6,140.30	5,000.00	2,296.85	3,937.46	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	3,785.00	2,000.00	2,130.00	3,651.43	2,000.00	0.00%
	Total Other Revenue	9,925.30	7,000.00	4,426.85	7,588.89	7,000.00	0.00%
	Total Operating Revenues	5,792,131.78	5,641,737.00	3,220,632.70	5,521,084.63	5,849,117.00	3.68%
EXPENSES							
00555-00-000-000	Purchased Power	4,521,343.05	4,383,253.00	1,919,693.76	3,290,903.59	4,556,429.00	3.95%
	Supply and Transmission Total	4,521,343.05	4,383,253.00	1,919,693.76	3,290,903.59	4,556,429.00	3.95%
00580-00-000-000	Operation Supervision Expense	40,289.49	44,797.79	26,239.68	44,982.31	52,000.00	16.08%
00585-00-000-000	Street Light/Signal System Expense	3,929.22	6,000.00	1,925.58	3,300.99	6,000.00	0.00%
00586-00-000-000	Meter Expenses	480.00	1,500.00	82.26	141.02	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	0.00	1,500.00	0.00	856.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	71,548.20	95,000.00	38,281.60	65,625.60	95,000.00	0.00%
00593	Mntc. of Lines	279,725.34	190,000.00	177,851.58	177,965.00	190,000.00	0.00%
00595	Mntc. of Line Transformers	1,232.86	5,000.00	0.00	4,250.00	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	792.00	6,000.00	150.26	257.59	5,000.00	(16.67%)
00597	Mntc. of Meters	4,539.52	8,000.00	0.00	7,856.00	8,000.00	0.00%
00598	Mntc. of Miscellanous Distribution Plant	0.00	10,000.00	0.00	0.00	10,000.00	0.00%

	Distribution Expense Total	402,536.63	367,797.79	244,530.96	305,234.51	374,000.00	1.69%
00902-00-110-000	Meter Reading Labor	0.00	2,500.00	0.00	960.00	1,500.00	(40.00%)
00903	Accounting and Collection Labor	61,166.26	73,195.20	40,635.95	69,661.63	86,000.00	17.49%
00905-00-000-000	Supplies and Expenses	9,492.16	5,800.00	3,734.01	6,401.16	6,000.00	3.45%
00904-00-000-000	Uncollectible Accounts	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
	Customer Accounts Total	70,658.42	82,495.20	44,369.96	77,022.79	94,500.00	14.55%
00920-00-110-000	Administrative and General Salaries	59,257.84	62,538.05	38,225.98	65,530.25	68,000.00	8.73%
00921-00-000-000	Office Supplies and Expenses	32,059.60	30,000.00	13,758.91	23,586.70	30,000.00	0.00%
00923-00-000-000	Outside Services Employed	22,724.50	38,000.00	11,987.02	20,549.18	30,000.00	(21.05%)
00924-00-000-000	Property Insurance	20,528.01	20,000.00	10,866.87	18,628.92	23,000.00	15.00%
00925-00-000-000	Injuries and Damages	702.16	3,500.00	546.69	937.18	3,500.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	163,118.96	182,339.00	103,180.92	176,881.58	211,513.25	16.00%
00928-00-000-000	Regulatory Commission Expense	6,274.72	5,000.00	0.00	0.00	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	48,953.54	43,000.00	36,414.11	62,424.19	45,000.00	4.65%
00933-00-000-000	Transportation Expenses	11,303.34	20,000.00	17,675.65	30,301.11	30,000.00	50.00%
	Administrative and General Total	364,922.67	404,377.05	232,656.15	398,839.11	446,013.25	10.30%
	Total Operating Expenses	5,359,460.77	5,237,923.04	2,441,250.83	4,072,000.00	5,470,942.25	4.45%
	NET OPERATING INCOME	432,671.01	403,813.96	779,381.87	1,449,084.63	378,174.75	(6.35%)
00419-00-000-000	Interest Income	13,207.41	5,000.00	23,233.14	39,828.24	25,000.00	400.00%
00454-00-000-000	Rent from Electric Property	94,482.37	35,000.00	16,473.99	28,241.13	35,000.00	0.00%
00456-00-000-000	Miscellaneous Electric Revenue	651.46	1,000.00	257.94	442.18	1,000.00	0.00%
	Total Non-Operating Revenue	108,341.24	41,000.00	39,965.07	68,511.55	61,000.00	48.78%
00403-00-000-000	Depreciation	300,053.00	330,000.00	0.00	312,000.00	324,000.00	(1.82%)
00408-00-000-000	Taxes	176,460.00	190,000.00	22,500.00	171,566.00	165,000.00	(13.16%)
00430-00-000-000	Principal on Long Term Debt	112,351.00	117,351.00	0.00	117,351.00	117,351.00	0.00%
00427-00-000-000	Interest on Long Term Debt	10,697.50	8,348.00	4,183.75	8,348.00	5,723.00	(31.44%)
	Total Non-Operating Expense	599,561.50	645,699.00	26,683.75	609,265.00	612,074.00	(5.21%)

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$345,382.86	\$361,475.15	\$222,661.26	381,705.02	365,475.00	1.11%
00722-00-070-000	Commercial Sales	152,839.20	153,167.44	98,664.55	169,139.23	158,167.00	3.26%
00722-00-080-000	Industrial Sales	5,311.09	4,901.36	3,971.44	6,808.18	5,452.00	11.23%
00723-00-098-000	Public Authority Sales	13,409.58	17,154.75	7,344.50	12,590.57	17,154.00	(0.00%)

	Total Operating Revenue	516,942.73	536,698.70	332,641.75	570,243.00	546,248.00	1.78%
EXPENSES							
00811-00-000-000	Disposal Expenses	153,115.14	220,668.00	108,524.56	186,042.10	213,000.00	(3.47%)
00820-00-110-000	Supervision and Labor	13,429.80	14,708.40	8,746.56	14,994.10	15,443.82	5.00%
00827-00-000-000	Operating Supplies and Expenses	4,237.64	12,730.80	20,112.20	21,257.00	15,500.00	21.75%
00828-00-000-000	Transportation Expenses	4,398.63	1,273.08	3,794.48	6,504.82	6,500.00	410.57%
00831	Maintenance of Collection System	430.92	9,228.80	6,780.17	11,623.15	12,000.00	30.03%
00834-00-000-000	Maintenance of General Plant	803.77	500.00	-	-	500.00	0.00%

	Total Operating Expenses	176,415.90	259,109.08	147,957.97	240,421.18	262,943.82	1.48%
00840-00-110-000	Billing, Collecting, and Accounting	21,828.89	22,945.10	14,548.62	24,940.49	24,092.36	5.00%
00842-00-110-000	Meter Reading Labor		1,060.90	-	1,060.00	1,000.00	(5.74%)

	Total Customer Account Expenses	21,828.89	24,006.00	14,548.62	26,000.49	25,092.36	4.53%
00850-00-110-000	Administration and General Salaries	17,598.20	18,826.75	11,396.83	19,537.42	19,768.09	5.00%
00851-00-000-000	Office Supplies and Expenses	7,987.10	7,956.75	4,470.65	7,663.97	8,000.00	0.54%
00852-00-000-000	Outside Services	6,407.49	10,609.00	4,098.77	7,026.46	10,000.00	(5.74%)
00924-00-000-000	Insurance Expenses	7,265.31	7,426.30	3,314.37	5,681.78	7,500.00	0.99%
00854-00-000-000	Employee Pensions and Benefits	19,390.28	27,037.50	12,353.83	21,177.99	27,037.00	(0.00%)
00856-00-000-000	Miscellaneous Expenses	6,032.80	7,426.30	4,663.75	7,352.00	7,500.00	0.99%
00857-00-000-000	Rents	11,138.25	14,852.60	8,674.25	14,852.60	15,298.18	3.00%

	Total Administrative Expenses	75,819.43	94,135.20	48,972.45	83,292.23	95,103.27	1.03%
	Total Expenses	274,064.22	377,250.29	211,479.04	349,713.90	383,139.45	1.56%
	NET OPERATING INCOME/(LOSS)	242,878.51	159,448.42	121,162.71	220,529.10	163,108.55	2.30%
00419-00-000-000	Interest Income	8,706.70	7,014.00	19,402.79	33,261.93	27,211.00	287.95%
00731-00-000-000	Penalties	874.00	600.00	325.63	558.22	600.00	0.00%
00403-00-000-000	Depreciation	65,540.00	66,000.00	-	66,000.00	68,000.00	3.03%
00408-00-000-000	Taxes	4,593.00	5,500.00	-	4,783.00	5,500.00	0.00%
00433-00-000-000	Shared Interest/Principle Expense	94,887.34	84,184.00	4,224.25	84,176.00	117,330.00	39.37%

	Nonoperating Revenue/Expense	87,438.87	11,378.42	136,666.88	99,390.25	89.55	(99.21%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$125,613.97	\$130,000.00	\$73,436.22	125,890.66	126,236.00	(2.90%)
00470-00-000-000	Storm Water Penalties	101.85	100.00	47.21	80.93	100.00	0.00%
00419-00-000-000	Interest Income	4,943.86	1,500.00	8,798.26	15,082.73	12,000.00	700.00%
<hr style="border-top: 1px dashed black;"/>							
	Total Operating Revenue	130,659.68	131,600.00	82,281.69	141,054.33	138,336.00	5.12%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	8,214.72	11,536.00	5,366.61	9,199.90	12,112.80	5.00%
00921-00-000-000	Office Supplies	6,647.59	6,500.00	3,309.55	5,673.51	6,500.00	0.00%
00923-00-000-000	Outside Services	3,360.14	10,000.00	3,615.90	6,198.69	10,000.00	0.00%
00924-00-000-000	Insurance Expense	1,353.84	1,842.30	1,129.64	1,936.53	2,100.00	13.99%
00926-00-000-000	Employee Pensions and Bene	12,944.00	16,222.50	4,750.15	13,564.00	18,000.00	10.96%
00930-00-000-000	Miscellaneous Expense	6,837.30	7,500.00	5,386.25	7,459.00	8,000.00	6.67%
00408-00-000-000	Taxes	-	-	-	-	-	0.00%
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	Total Administrative Expense	39,357.59	53,600.80	23,558.10	44,031.63	56,712.80	5.81%
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	672.03	6,047.50	838.76	1,437.87	6,100.00	0.87%
00834-00-110-819	Leaf Collection-Labor	13,917.21	22,248.00	-	15,030.36	23,000.00	3.38%
00834-00-110-821	Street Sweeping-Labor	10,904.39	11,124.00	8,743.80	10,985.00	11,680.20	5.00%
00835-00-000-000	Maintenance of Collection System	-	9,940.30	-	3,256.00	10,000.00	0.60%
00832-00-000-000	Maintenance of Detention Basins	17,913.00	14,000.00	-	13,256.00	15,000.00	7.14%
00837-00-000-000	Maintenance of Equipment	-	11,000.00	-	7,854.00	11,000.00	0.00%
00903-00-000-000	Supplies and Expenses	256.58	2,937.70	250.00	428.57	3,000.00	2.12%
<hr style="border-top: 1px dashed black;"/>							
	Total Operating Expenses	43,663.21	77,297.50	9,832.56	52,247.81	79,780.20	3.21%
NET OPERATING INCOME/(LOSS)							
		47,638.88	701.70	48,891.03	44,774.89	1,843.00	0.00%

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2022 Actual	2023 Budget	2023 As of July 31	2023 Projected	2024 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	488,870.60	490,122.55	324,273.33	555,897.14	588,147.06	20.00%
00461-00-070-000	Commercial Sales	183,510.01	123,782.28	116,858.74	200,329.27	148,538.74	20.00%
00461-00-080-000	Industrial Sales	12,648.39	12,685.97	9,845.84	16,878.58	15,223.16	20.00%
00461-00-090-000	Multifamily Residential	32,997.68	34,478.95	19,519.12	33,461.35	41,374.74	20.00%
	Total Metered Revenue	718,026.68	661,069.75	470,497.03	806,566.34	793,283.70	20.00%
00460-00-000-000	Unmetered Sales	12,720.14	5,000.00	1,675.66	2,872.56	6,000.00	20.00%
00462-00-000-000	Private Fire Protection	13,017.52	11,511.98	7,843.22	13,445.52	13,814.38	20.00%
00463-00-000-000	Public Fire Protection	247,792.19	246,282.29	147,928.09	253,591.01	295,538.74	20.00%
00464-00-098-000	Sales to Other Public Authorities	22,669.13	22,796.00	13,199.76	22,628.16	27,355.20	20.00%
	Total Other Sales Revenue	296,198.98	285,590.27	170,646.73	292,537.25	342,708.32	20.00%
00470-00-000-000	Forfeited Discounts	1,184.27	1,200.00	660.81	1,132.82	1,200.00	0.00%
00474-00-000-000	Other Water Revenue	-	5,000.00	-	-	2,500.00	
	Total Other Operating Revenue	1,184.27	6,200.00	660.81	1,132.82	3,700.00	(40.32%)
	TOTAL OPERATING REVENUE	1,015,409.93	952,860.01	641,804.57	1,100,236.41	1,139,692.02	19.61%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	60,146.54	53,045.00	32,798.77	56,226.46	58,000.00	9.34%
00626-00-000-000	Operation Supplies and Expenses	604.22	4,000.00	274.41	470.42	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	34,499.75	33,619.20	21,315.23	36,540.39	35,000.00	4.11%
	Total Pumping Expenses	95,250.51	90,664.20	54,388.41	93,237.27	97,000.00	6.99%
00642-00-110-000	Operation Labor	-	1,812.80	2,163.04	3,708.07	3,900.00	115.14%
00641-00-000-000	Chemicals	6,239.68	5,304.50	5,580.61	6,752.00	7,500.00	41.39%
	Operations Supplies & Expenses	6,239.68	7,117.30	7,743.65	10,460.07	11,400.00	60.17%
	Total Water Treatment Expenses	6,239.68	7,117.30	7,743.65	10,460.07	11,400.00	60.17%
00640	Operation Labor	66,827.88	62,139.00	50,963.52	87,366.03	85,000.00	36.79%
00643-00-000-000	Operations Supplies & Expenses	7,980.62	14,852.60	7,624.04	13,069.78	15,000.00	0.99%

00673	Maintenance of Mains	3,535.28	13,523.90	5,379.19	9,221.47	11,000.00	(18.66%)
00675-00-110-000	Maintenance of Services	656.57	9,548.10	1,113.12	1,908.21	7,500.00	(21.45%)
00676	Maintenance of Meters	-	8,487.20	232.00	397.71	1,000.00	(88.22%)
00677-00-110-000	Maintenance of Hydrants	1,839.81	8,487.20	471.96	809.07	8,500.00	0.15%
00678	Maintenance of Other Plant	-	2,121.80	-	-	2,100.00	(1.03%)
	Total Trans. and Distr. Expenses	80,840.16	119,159.80	65,783.83	112,772.28	130,100.00	9.18%
00902-00-110-000	Meter Reading Labor	-	850.00	-	649.00	850.00	0.00%
00903-00-110-000	Accounting and Collection Labor	23,270.10	24,587.39	15,481.03	26,538.91	27,900.00	13.47%
00905-00-000-000	Supplies and Expenses	2,682.85	3,394.88	3,583.12	3,583.12	3,800.00	11.93%
	Total Customer & Accounts Exp.	25,952.95	28,832.27	19,064.15	30,771.03	32,550.00	12.89%
00920-00-110-000	Administrative & General Salaries	23,941.42	24,523.37	15,457.01	26,497.73	28,000.00	14.18%
00921-00-000-000	Office Supplies and Expenses	8,365.10	7,426.30	5,429.10	7,862.00	8,200.00	10.42%
00923-00-000-000	Outside Service Employed	20,748.71	56,500.00	25,525.64	43,758.24	56,500.00	0.00%
00924-00-000-000	Property Insurance	12,730.89	9,548.10	7,196.33	12,336.57	13,000.00	36.15%
00926-00-000-000	Employee Pensions and Benefits	66,472.09	81,473.00	44,233.41	75,828.70	82,000.00	0.65%
00930-00-000-000	Miscellaneous General Expenses	19,836.07	21,218.00	14,292.28	21,506.00	22,000.00	3.69%
00933-00-000-000	Transportation Expenses	9,474.64	5,304.50	3,096.28	5,307.91	5,500.00	3.69%
	Total Admin and General Exp	161,568.92	205,993.27	115,230.05	193,097.15	215,200.00	4.47%
	TOTAL OPERATING EXPENSES	369,852.22	451,766.84	262,210.09	440,337.80	486,250.00	7.63%
	NET OPERATING INCOME	645,557.71	501,093.17	379,594.48	659,898.61	653,442.02	30.40%
	Non-Operating Revenue						
00419-00-000-000	Interest Income	3,149.88	8,744.00	2,458.94	4,215.33	4,500.00	(48.54%)
00454-00-000-000	Rent from Water Property	40,639.92	38,491.00	-	42,000.00	42,000.00	9.12%
	Total Non-Operating Revenue	43,789.80	47,235.00	2,458.94	46,215.33	46,500.00	(1.56%)
	Non-Operating Expense						
00403-00-000-000	Depreciation	227,281.00	228,564.00	-	228,564.00	229,321.00	0.33%
00408-00-000-000	Taxes	139,064.00	151,456.00	-	141,845.00	144,682.00	(4.47%)
00433-00-000-000	Shared Interest/Principle Expense	265,756.33	299,765.00	279,539.66	299,765.00	283,447.00	(5.44%)
00427-00-000-000	Interest Expense	18,886.53	17,077.00	8,995.73	17,077.00	151,348.00	786.27%
00430-00-000-000	Principle	81,369.45	83,160.00	83,159.57	83,159.57	134,989.00	62.32%
	Total Non-Operating Expense	732,357.31	780,022.00	371,694.96	770,410.57	943,787.00	20.99%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2024 BUDGET**

Approved by Court Commission September 21, 2023

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	9/15/2023					
		2022 Actual	2023 Budget	2023 YTD	2023 Projected	2024 Budget	CHANGE
Operating Revenue							
41100	Fines & Citations	104,621	140,000	88,825	133,237	135,000	-3.6%
47200	Miscellaneous Revenue	4,838	600	727	970	700	16.7%
Total Operating Revenue		109,458	140,600	89,552	134,207	135,700	-3.5%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	9/15/2023					
		2022 Actual	2023 Budget	2023 YTD	2023 Projected	2024 Budget	CHANGE
Operating Expenses							
51000	Audits	-	-	-	-	-	0.0%
51100	Fiscal Agent/Bookeeping	890	890	-	890	890	0.0%
51200	Computer Software/Maintenance	4,267	4,300	-	4,300	4,400	2.3%
51300	Education/Training	1,562	2,000	700	1,752	2,000	0.0%
51400	Subscriptions/Periodicals/Dues	1,387	470	475	475	480	2.1%
51500	Insurance/Bond	2,438	3,000	1,789	2,385	2,800	-6.7%
51600	Municipal Judge	7,000	7,000	3,500	7,000	7,000	0.0%
51700	Court Clerk	27,526	28,840	14,000	28,840	29,705	3.0%
51800	Supplies	1,133	1,700	1,011	1,348	1,700	0.0%
51900	Rent	1,200	1,200	-	1,200	1,200	0.0%
	Sauk County Treasurer	9,350	15,400	10,260	13,680	14,850	-3.6%
	State of Wisconsin	26,703	35,000	26,580	35,440	33,750	-3.6%
	Villages	44,156	49,000	40,826	54,435	47,250	-3.6%
	Restitution/NSF Payments	2,870	2,000	1,006	1,342	2,000	0.0%
	Miscellaneous Expense	1,273	1,500	1,664	2,218	1,500	0.0%
Total Operating Expenses		131,755	152,300	101,810	155,304	149,525	-1.8%
Operating Income/(Deficit)		(22,297)	(11,700)	(12,258)	(21,098)	(13,825)	
Municipal Allocations							
	Village of Prairie du Sac Population*	4,234	4,458	4,193	4,193	4,435	-0.52%
	Village of Sauk City Population*	3,462	3,527	3,433	3,433	3,518	-0.26%
	Village of Prairie du Sac Allocation	5,447	8,382	8,382	8,382	10,862	29.59%
	Village of Sauk City Allocation	4,453	6,631	6,631	6,631	8,617	29.95%
Total		9,900	15,013	15,013	15,013	19,479	
NET AFTER ALLOCATIONS		(12,397)	3,313	2,755	(6,085)	5,654	
FUND BALANCE		430	-	3,185	(5,654)	(0)	



RESOLUTION No. 11-28-2023(a)

**A RESOLUTION APPROVING THE 2024 BUDGET AND
THE LEVYING OF PROPERTY TAXES FOR THE 2023 TAX YEAR**

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 2024 Budget for the Village of Prairie du Sac 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, the 2024 Budget of the Village of Prairie du Sac includes the following amounts to be levied as property taxes against all taxable property within the Village of Prairie du Sac for the purposes stated therein:

General Fund	\$1,964,746.00
Debt Service Fund	\$1,611,811.00
Total Non-TID Levy	\$3,576,557.00

WHEREAS, on November 28, 2023, the Board of Trustees of the Village of Prairie du Sac conducted a duly noticed public hearing on the proposed 2024 Budget and the Levying of Property Taxes for the 2023 Tax Year.


NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby approved the 2024 Budget for the Village of Prairie du Sac as shown in Exhibit 1 to this Resolution and made a part hereof inclusive of all funds including 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


BE IT FURTHER RESOLVED, by the Board of Trustees of the Village of Prairie du Sac that a tax be levied against all taxable properties within the Village of Prairie du Sac in the amount set forth in the approved 2024 Budget and that the total levy in the amount of \$3,576,557 be placed on the tax roll for the year 2023, collectible in 2024.

Adopted this 28th day of November 2023.



Village of Prairie du Sac, WI


Andrew Strathman
Village President


Niki Conway
Village Clerk