



2026 BUDGET



*Adopted by the Village Board
November 25, 2025*

The Village Board of the Village of Prairie du Sac extends heartfelt thanks to the village's employees, residents, businesses and property owners for working together with a shared commitment to the good of our community.

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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VILLAGE BOARD & OFFICIALS

VILLAGE BOARD

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

ADMINISTRATIVE COMMITTEE

Andrew Strathman, Chair
Nick Lester
Rich Judge

VILLAGE OFFICIALS

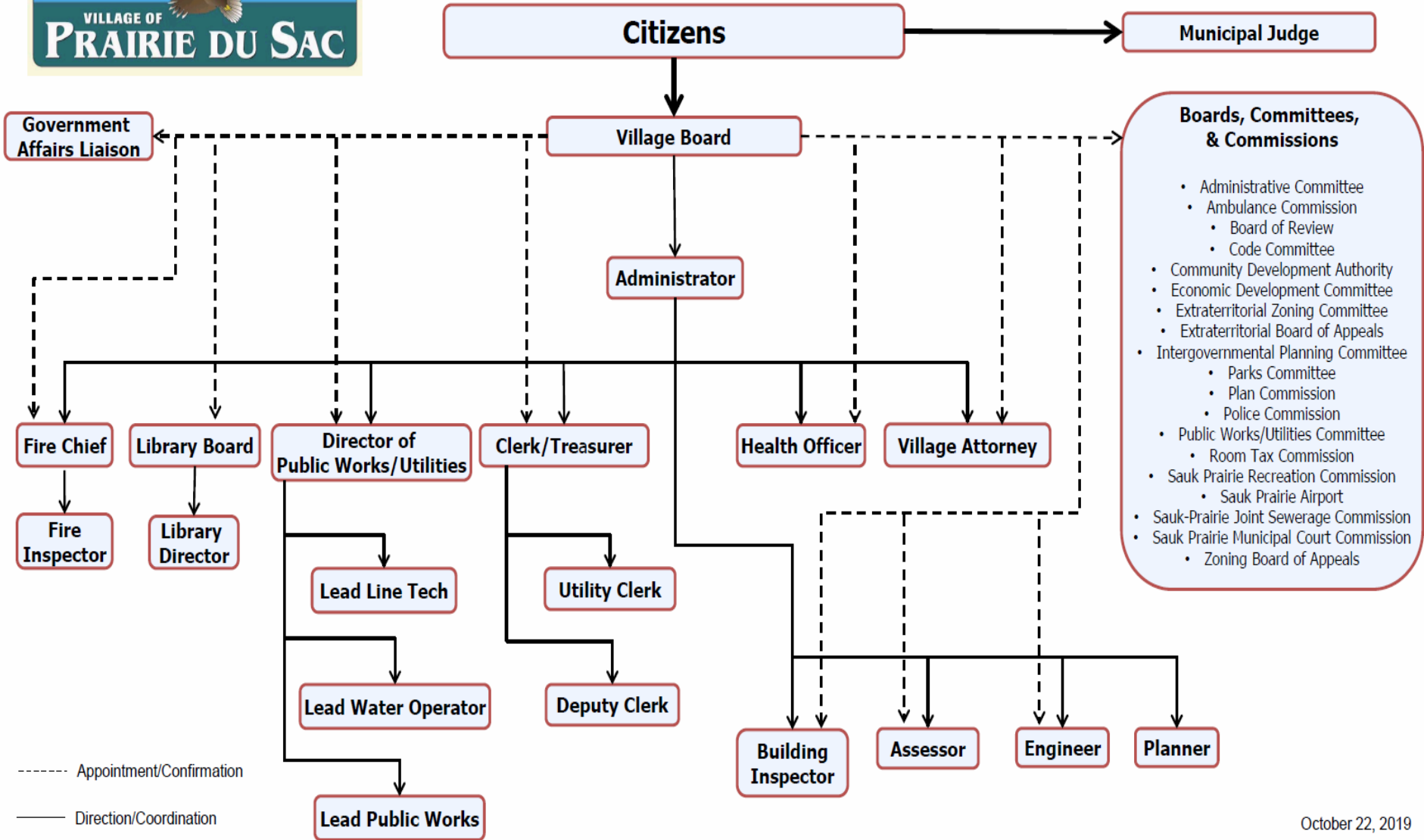
Alan Wildman, Village Administrator
Niki Conway, Village Clerk/Treasurer
Troy Murphy, Director of Public Works/Utilities
Lauren White, Library Director
James Schulenburg, Fire Chief
William Cole, Village Attorney
Ryan Ruff, Village Engineer
Mark Roffers, Village Planner
Dennis Butteris, Building Inspector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

JOINT OFFICIALS

Josh Sherman, Sauk Prairie Police Chief
Kelli Kirch, Sauk Prairie Ambulance Director
John Lehan, Sauk Prairie Recreation Director
Jerry Endres, Sauk Prairie Sewer Plant
Jim Witecha, 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, August 26, 2025	Committee of the Whole - 2024 Audit Presented, 2025 Financial Management Plan Update, 2026 Budget Kickoff
Tuesday, September 9, 2025	Village Board Considers 2025 Financial Management Plan Update
Tuesday, September 23, 2025	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) Debt Service Fund
Tuesday, September 30, 2025	Administrative Committee Work Session #1 on Budget
Tuesday, October 14, 2025	Budget Presentations to Village Board – Part II Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Airport) Conservation & Development (Plan Commission) Contingency
Tuesday, October 21, 2025	Administrative Committee Work Session #2 on Budget
Tuesday, October 28, 2025	Budget Presentations to Village Board – Part III General Revenue Tax Increment District Funds Capital Projects Fund Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Wednesday, October 29, 2025	Administrative Committee Work Session #3 & Consideration of Budget
Wednesday, October 29, 2025	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 6, 2025	Publication of Budget Summary & Hearing Notice in Newspaper (Minimum of 15 days before the date of the public hearing on budget)
Tuesday, November 25, 2025	Public Hearing and Village Board Consideration of Budget & Levy

PUBLIC NOTICE OF BUDGET HEARING

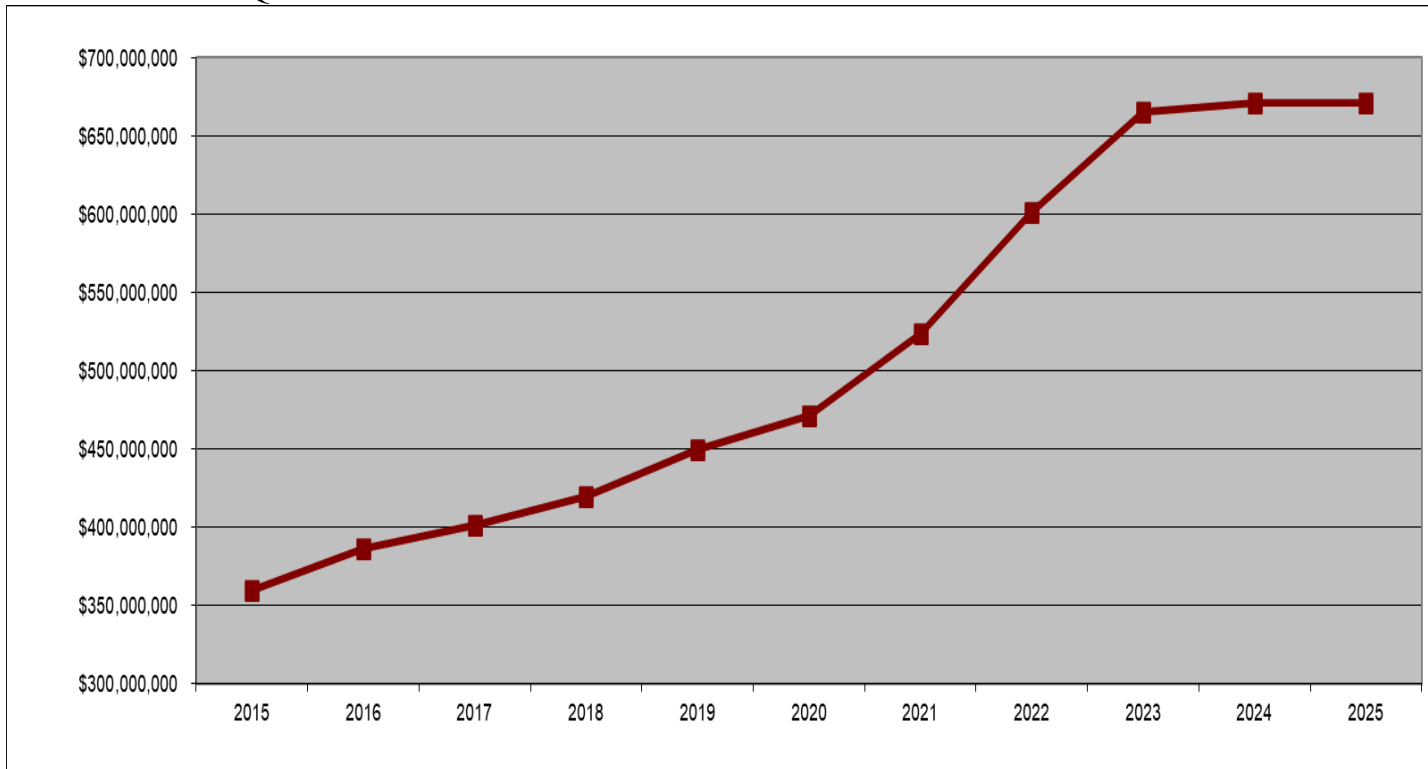
VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2026 BUDGET			
Public notice is hereby given that on November 25, 2025, the Village Board of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the 2025 Property Tax Levy and the 2026 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.			
	2025 Budget	2026 Proposed	% CHANGE
GENERAL FUND			
REVENUES			
Taxes	2,322,424	2,386,725	
Intergovernmental Revenue	1,130,962	1,205,866	
Licenses, Permits, Fines & Forfeitures	177,280	190,880	
Public Charges for Services	500,620	549,312	
Miscellaneous Revenues	155,750	217,569	
Undesignated Reserves Applied	86,913	87,401	
Total General Fund Revenues	4,373,949	4,637,753	6.03%
EXPENDITURES			
General Government	457,500	486,387	
Public Safety	1,560,678	1,716,022	
Public Works	1,396,068	1,432,481	
Culture & Recreation	872,283	907,944	
Conservation & Development	16,420	21,920	
Contingency	71,000	73,000	
Total General Fund Expenditures	4,373,949	4,637,753	6.03%
GENERAL FUND BALANCE 12/31	3,496,384	3,496,384	
DEBT SERVICE FUND			
REVENUES			
Debt Service Property Tax Levy	1,799,873	1,903,776	
Utility Allocation	393,924	352,738	
TIF Allocation	-	-	
Other Revenue	13,727	33,666	
Total Debt Service Revenues	2,207,524	2,290,180	3.74%
EXPENDITURES			
Total Debt Service Expenditures	2,207,524	2,290,180	3.74%
GENERAL OBLIGATION DEBT BALANCE 12/31	20,611,535	21,293,871	
CAPITAL PROJECTS FUND			
REVENUES			
Funds from Borrowing	2,144,810	2,302,000	
Contribution from Utilities/Other Sources	638,113	1,135,247	
Total Capital Project Fund Revenues	2,782,923	3,437,247	23.51%
EXPENDITURES			
Total Capital Project Fund Expenditures	3,415,423	3,937,247	15.28%
CAPITAL FUND BALANCE 12/31	804,000	450,000	
TAX INCREMENT DISTRICT (TID) FUND			
REVENUES			
	137,571	145,234	5.6%
EXPENDITURES			
	137,571	97,000	-29.5%
TID FUND BALANCE 12/31	66,340	116,574	
SAUK PRAIRIE TRANSIT FUND			
REVENUES			
	192,817	213,438	10.69%
EXPENDITURES			
	189,850	213,438	12.42%
TRANSIT FUND BALANCE 12/31	(30,347)	(30,347)	
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)			
REVENUES			
	8,028,537	8,137,990	1.36%
EXPENDITURES			
	8,289,698	8,594,558	3.68%
ENTERPRISE FUND BALANCE 12/31	4,386,267	3,929,699	
PROPERTY TAX LEVY			
General Fund Property Tax	2,025,424	2,058,772	1.65%
Debt Service Fund Property Tax	1,861,583	1,970,728	5.86%
Total Property Tax Levy	3,887,007	4,029,500	3.67%
PARK LAND IMPACT FEE			
REVENUES			
Actual	70,850		
EXPENDITURES			
	-		
RECREATION IMPROVEMENT IMPACT FEE			
REVENUES			
	97,500		
EXPENDITURES			
	-		

Niki Conway, Clerk/Treasurer

Publish: 11/6/25 WNAXLP

➤ Published November 6, 2025, in the *Independent Star News*.

TREND IN EQUALIZED VALUE OF PROPERTY

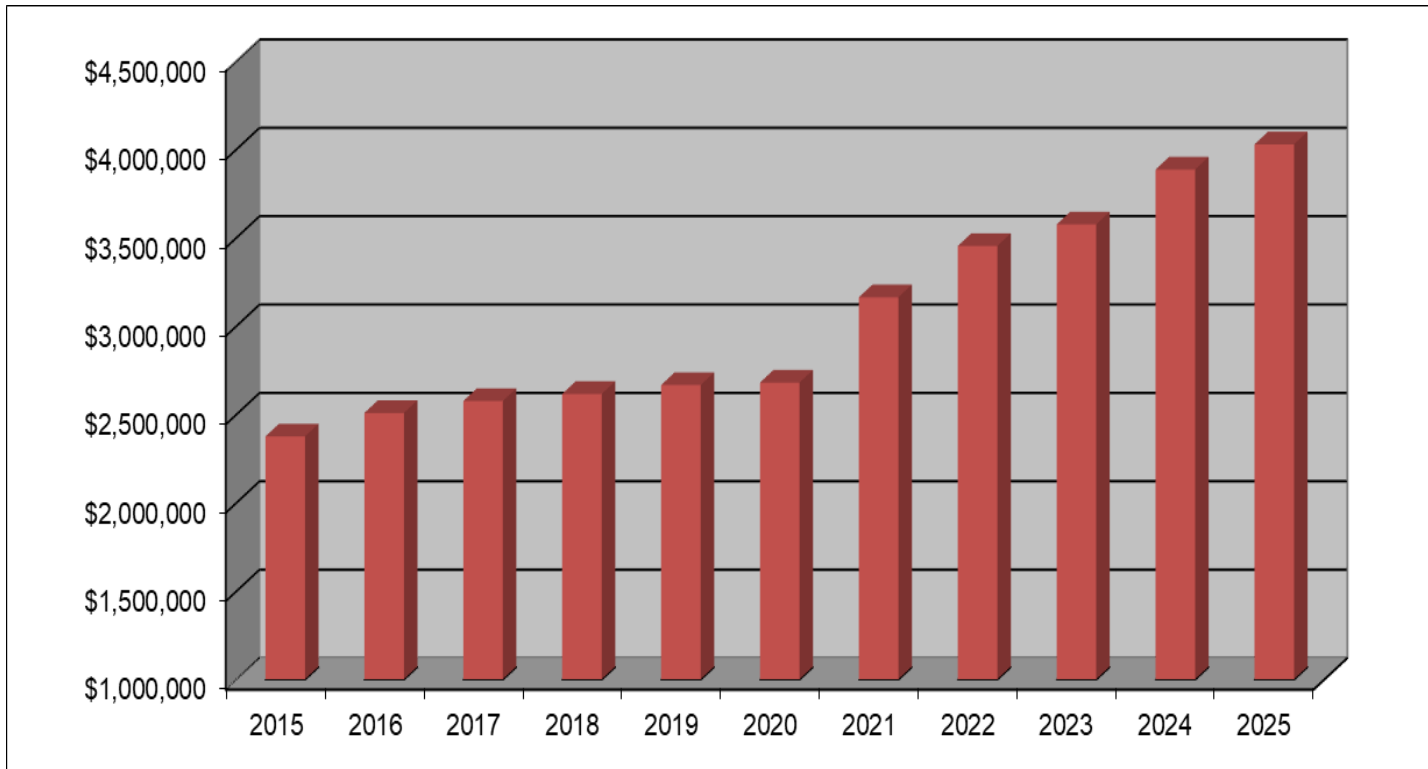


<u>Year</u>	<u>Value*</u>
2015	\$359,383,000.00
2016	\$386,355,000.00
2017	\$401,319,000.00
2018	\$419,813,000.00
2019	\$449,857,200.00
2020	\$471,055,800.00
2021	\$524,103,000.00
2022	\$601,338,200.00
2023	\$665,227,600.00
2024	\$671,594,000.00
2025	\$671,594,000.00

87% Increase in the Village's Equalized Value since 2015

*** Includes Tax Incremental District Increment**

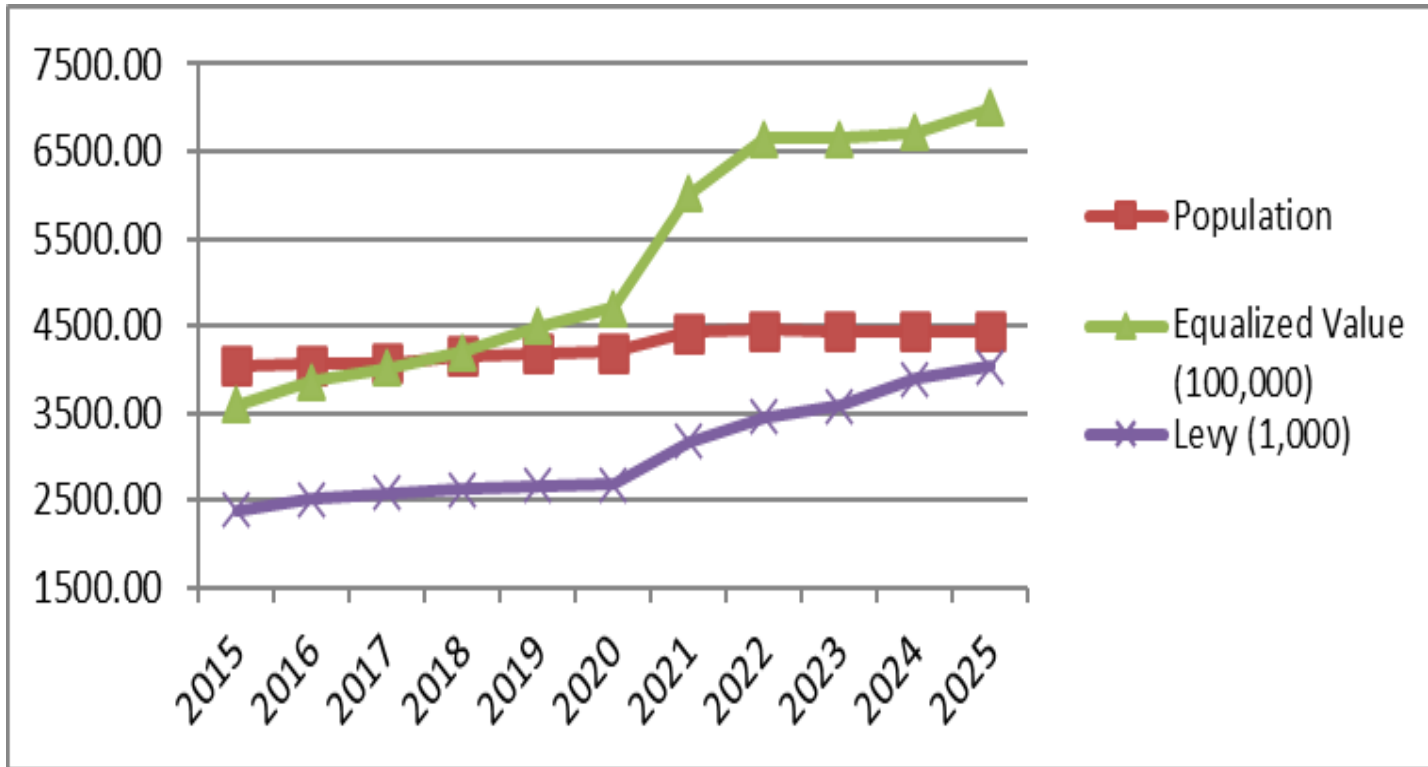
TREND IN VILLAGE TAX LEVY



<u>Year</u>	<u>Levy</u>	<u>Change</u>
2015	\$2,377,013.76	
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%
2024	\$3,887,007.00	8.68%
2025	\$4,029,499.96	3.67%

- 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 10% since 2015

MILL RATE

VILLAGE OF PRAIRIE DU SAC
2025 Total Tax Levies Payable in 2026

Taxing Districts	2024 Levy	2024 Mill Rate	2025 Levy	2025 Mill Rate	% Change From Prior Year Rate
Sauk County	\$ 2,063,825.21	\$ 3.0748235	\$ 2,021,482.67	\$ 3.0350906	-1.3%
Village of Prairie du Sac	\$ 3,934,090.56	\$ 5.8612687	\$ 4,071,638.23	\$ 6.1132313	4.3%
Sauk Prairie School District	\$ 4,975,309.96	\$ 7.4125463	\$ 4,874,091.36	\$ 7.3180489	-1.3%
Madison Area Tech School	\$ 425,707.94	\$ 0.6342479	\$ 419,624.17	\$ 0.6300313	-0.7%
TOTAL	\$11,398,933.67	\$ 16.9828863	\$11,386,836.43	\$17.0964022	0.7%

	2024	2025	Change
Total Assessed Value	\$671,201,200	\$ 666,037,000	-0.8%
Village Equalized Value	\$671,594,000	\$ 700,014,200	4.2%

Taxing Districts	2024 % of Total Levy	2024 Taxes for \$332,000	2025 % of Total Levy	2025 Taxes for \$332,000	Change From Prior Year
Sauk County	18.1%	\$ 1,020.84	17.8%	\$ 1,007.65	\$ (13.19)
Village of Prairie du Sac	34.5%	\$ 1,945.94	35.8%	\$ 2,029.59	\$ 83.65
Sauk Prairie School District	43.6%	\$ 2,460.97	42.8%	\$ 2,429.59	\$ (31.37)
Madison Area Tech School	3.7%	\$ 210.57	3.7%	\$ 209.17	\$ (1.40)
TOTAL	100.0%	\$ 5,638.32	100.0%	\$ 5,676.01	\$ 37.69

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.

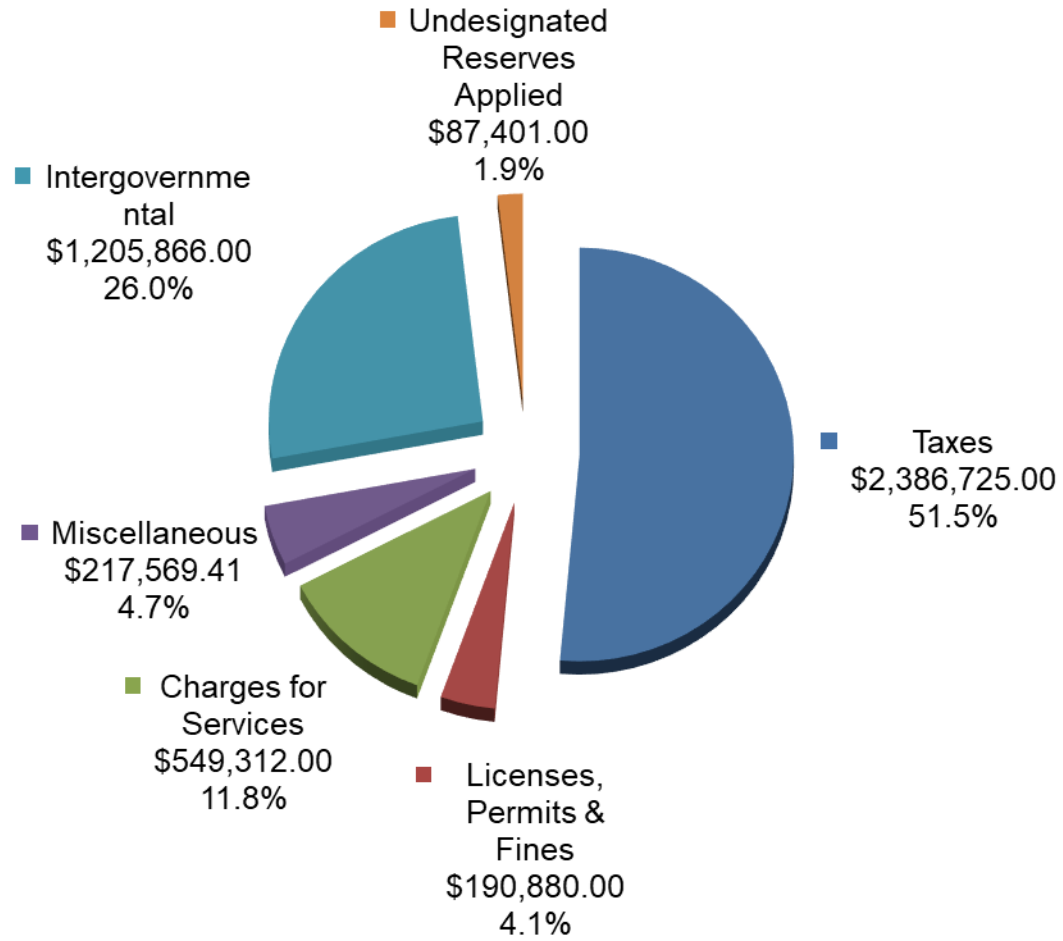
YOUR PROPERTY TAX DOLLAR – HOW IS IT DIVIDED?



- Sauk County
- Sauk Prairie School District

- Village of Prairie du Sac
- Madison Area Tech School

GENERAL FUND – 2025 REVENUES



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

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
TAXES							
41100-00-000-000	GENERAL FUND TAXES	1,964,746.00	2,025,424.00	972,203.52	2,025,424.00	2,058,772.00	1.65%
41310-00-000-000	UTILITY TAX EQUIVALENT	263,000.00	270,000.00	72,688.95	270,000.00	274,153.00	1.54%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	27,886.29	27,000.00	20,897.00	28,585.95	28,800.00	6.67%
42500-00-000-000	SPEC. ASSESSMENTS	68,850.13	0.00	0.00	9,831.00	25,000.00	0.00%
TAXES SUBTOTAL		2,324,482.42	2,322,424.00	1,065,789.47	2,333,840.95	2,386,725.00	2.77%
INTERGOVERNMENTAL REVENUES							
43410-00-000-000	MUNICIPAL AID	260,536.54	265,634.00	0.00	265,644.19	287,273.00	8.15%
43412-00-000-000	MSIP/LRIP GRANT	76,978.01	0.00	0.00	0.00	0.00	
43510-00-000-000	EXEMPT COMPUTER AID	23,244.43	23,244.00	23,244.00	23,244.00	23,244.00	0.00%
43515-00-000-000	PERSONAL PROPERTY AID	16,497.17	41,328.00	42,320.69	42,320.69	41,328.00	0.00%
43520-00-000-000	FIRE INSURANCE TAX	28,687.72	27,000.00	0.00	30,003.48	31,000.00	14.81%
43537-00-000-000	TRANSPORTATION AID	478,900.92	508,321.00	253,939.08	508,321.00	542,704.00	6.76%
43540-00-000-000	DNR RECYCLING GRANT	16,851.73	16,800.00	16,839.75	16,851.73	16,800.00	0.00%
43720-25-000-862	COUNTY AID - LIBRARY	209,224.36	226,500.00	224,128.04	224,128.04	241,557.00	6.65%
43720-25-000-861	STATE AID - LIBRARY		475.00	0.00	475.00	475.00	0.00%
43530-00-000-000	STATE GRANT - FIRE	9,717.50	10,000.00	6,135.00	9,700.00	9,825.00	(1.75%)
43525-00-000-000	VIDEO SERVICE PROVIDER AID	11,660.43	11,660.00	0.00	11,660.00	11,660.00	0.00%
INTERGOVERNMENT SUBTOTAL		1,132,298.81	1,130,962.00	566,606.56	1,132,348.13	1,205,866.00	6.62%
LICENSES, PERMITS, FINES, AND FORFEITURES							
44110-00-000-000	LIQUOR & MALT LICENSES	4,598.04	4,500.00	5,039.10	5,039.10	4,500.00	0.00%
44120-00-000-000	OPERATOR LICENSES	1,230.00	3,500.00	3,290.00	3,400.00	1,000.00	(71.43%)
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	116.74	233.48	300.00	0.00%
44122-00-000-000	SODA LICENSES	100.00	80.00	80.00	160.00	80.00	0.00%
44200-00-000-000	DOG LICENSES	2,405.00	2,500.00	1,802.00	2,430.00	2,500.00	0.00%
44201-00-000-000	CAT LICENSES	470.00	300.00	280.00	560.00	300.00	0.00%
44900-00-000-000	OTHER PERMITS	1,525.00	600.00	1,207.00	2,414.00	1,200.00	100.00%
44901-00-000-000	SPECIAL EVENT PERMITS	560.00	500.00		0.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	48,686.75	50,000.00	23,858.73	47,717.46	50,000.00	0.00%
44300-00-000-000	BUILDING PERMITS	43,301.00	37,000.00	23,857.00	47,714.00	48,000.00	29.73%
44400-00-000-000	ZONING PERMITS	8,095.00	5,000.00	4,735.00	9,470.00	5,000.00	0.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	73,363.00	68,000.00	31,458.00	73,363.00	73,500.00	8.09%
46710-00-000-000	LIBRARY FINES/FEES	5,440.14	5,000.00	2,094.87	4,189.74	4,000.00	(20.00%)
LICENSES, PERMITS SUBTOTAL		190,073.93	177,280.00	97,818.44	196,690.78	190,880.00	7.67%

PUBLIC CHARGES FOR SERVICES							
46902-00-000-000	PUBLICATION FEES	120.00	120.00	135.00	270.00	120.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	2,542.87	2,500.00	1,411.00	2,822.00	3,000.00	20.00%
46420-00-000-000	REFUSE COLLECTION FEES	511,844.73	424,000.00	245,072.34	490,144.68	472,992.00	11.55%
46720-00-000-000	SHELTER RENTAL	2,310.00	2,000.00	1,715.00	2,572.50	2,200.00	10.00%
46740-00-000-000	TIF ADMINISTRATIVE FEES	3,000.00	5,500.00	0.00	3,000.00	3,000.00	(45.45%)
46425-00-000-000	STREET LIGHT FEES	68,566.04	66,500.00	28,195.55	68,158.00	68,000.00	2.26%
	PUBLIC FEES SUBTOTAL	588,383.64	500,620.00	276,528.89	566,967.18	549,312.00	9.73%
MISCELLANEOUS REVENUES							
46900-00-000-000	MISC REVENUES	21,366.51	17,500.00	40,045.21	40,045.21	22,000.00	25.71%
47400-00-000-000	COMMISSION SERVICE FEES	18,580.00	18,746.00	8,928.00	18,746.00	20,630.00	10.05%
48100-00-000-000	INTEREST ON RESERVES	117,860.51	50,000.00	52,297.98	104,595.96	93,500.41	87.00%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	17,915.69	16,537.00	21,870.63	22,756.00	24,700.00	49.36%
48200-00-000-000	UTILITY FACILITY RENTS	51,420.96	52,967.00	26,483.46	52,966.92	56,739.00	7.12%
48300-00-000-046	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL MISCELLANEOUS	227,143.67	155,750.00	149,625.28	239,110.09	217,569.41	39.69%
	Transfer from Undesig. Reserves		86,913.00			87,401.00	
	TOTAL REVENUES	4,462,382.47	4,373,949.00	2,156,368.64	4,468,957.13	4,637,753.41	6.03%

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 public work improvements that benefits the individual 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	State aid received under current state law for municipal aid, supplemental municipal aid, utility aid, and the expenditure restraint incentive program.
Exempt Computer Aid	This program reimburses municipalities for lost revenues caused by the creation of the personal property tax exemptions for computers, cash registers, and fax machines.
Personal Property Aid	2023 Wisconsin Act 12 repealed the remaining personal property tax and created a state aid program designed to reimburse municipalities for the lost personal property tax revenue. This reimbursement is in addition to the existing personal property aid payments being made since machinery, tools, and patterns were exempted in 2017. Personal property aid payments are made to municipalities in May of each year.

Fire Insurance Tax	Wisconsin has a fire insurance tax, also known as the 2% Fire Dues Program, that requires insurers to pay 2% of all fire insurance premiums they collect to the state. The program funds local and state fire prevention and protection programs.
Transportation Aid	The General Transportation Aids (GTA) program enables local governments to receive state aid payments to offset the cost of county and municipal road construction, maintenance, and traffic operations. The funding sources of these aid payments are the fuel taxes and vehicle registration fees collected by the state.
DNR Recycling Grant	Recycling grant awards are given to responsible units for residential recycling and yard waste program costs that are reasonable and necessary for planning and operating an effective recycling program.
County Aid – Library	Counties are required to pay each public library in their county and in adjacent counties at least 70% of the cost of library services provided to residents of the county who do not maintain a public library.
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 increase 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 in 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 majority of fee collected is 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, as listed in Schedule of Fees.
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 as listed in Schedule of Fees.
Zoning Permits	Various incidental zoning related permits as listed in Schedule of Fees.
Vehicle Registration Fee	Wisconsin law allows the village to collect an annual municipal or county vehicle registration fee in addition to the regular annual registration fee paid for a vehicle. \$20.00 (minus 17 cent administrative fee retained by the state) assessed on eligible vehicles registered within the Village to be used for transportation purposes.
Library Fines/Fees	The library board 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	Fee charged when the licensing requires publication as listed in Schedule of Fees.
Real Estate Inquiry Fees	Fee charged for staff time to research delinquent utilities, special charges and assessments when properties are sold as listed in Schedule of Fees.

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 fee charged for exclusive use of park shelters (Marion, Westwynde and Florence). Fee is charged based on resident or non-resident as listed in the Villages Schedule of Fees.
TIF Administrative Fees	Fee 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.

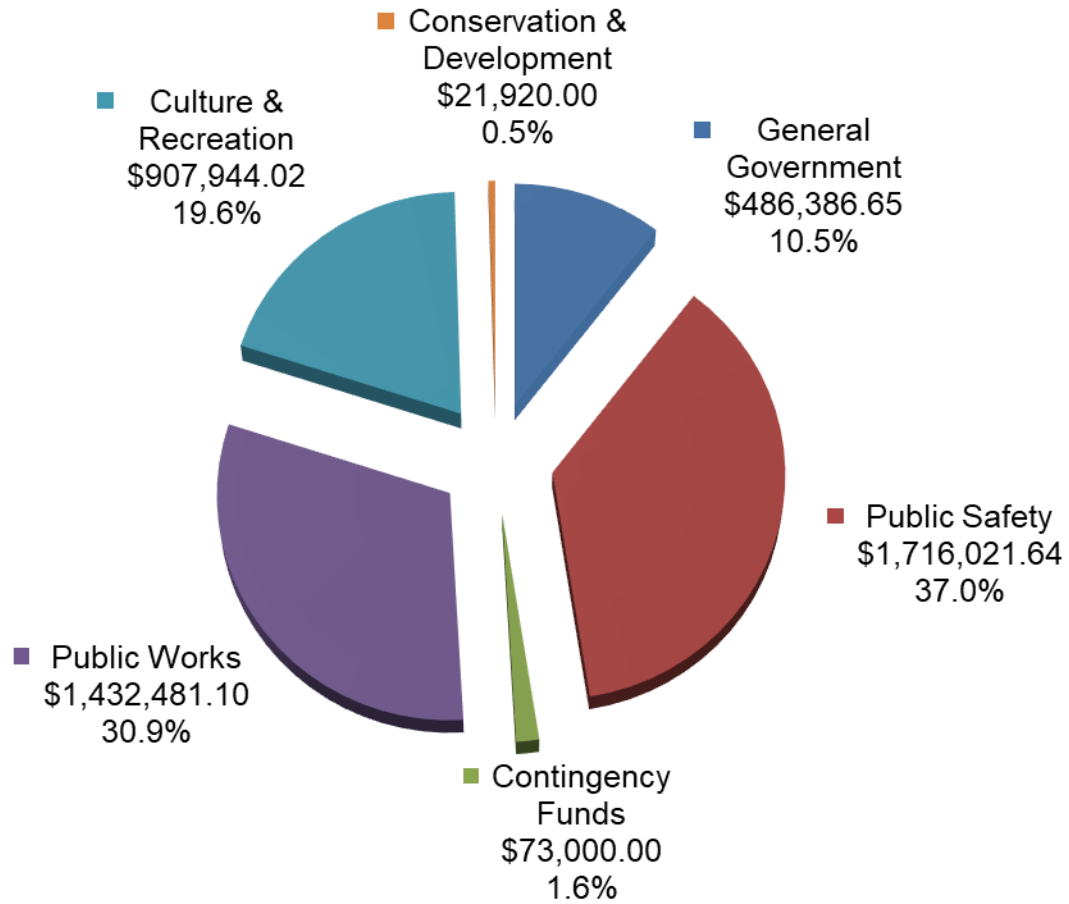
MISCELLANEOUS REVENUES

<u>Account Description</u>	<u>Notes</u>
Misc. Revenues	Planned and unplanned revenue, i.e., insurance settlements, land sales, etc.
Commission Fees	Fee charged to Sauk Prairie Sewer Commission (\$19,740) and Sauk Prairie Court Commission (\$890) in 2026 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	\$24,700 annual rent for 2026 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, and maintenance. For 2026: Village Hall: Electric \$8,166; Water \$3,919; Sewer \$3,919; Storm \$326. Public Works Building: Electric \$20,205; Water \$9,697; Sewer \$9,697; Storm \$810.

UNDESIGNATED RESERVES APPLIED

<u>Account Description</u>	<u>Notes</u>
Undesignated Reserves	Application of reserve funds for specific uses – Municipal Court (\$14,401), Transit Fund (\$18,000), and Contingencies (\$15,000/\$40,000).

GENERAL FUND – 2025 EXPENDITURES



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

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	13,060.00	16,340.00	\$15,340.00	15,340.00	16,340.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	5,270.00	5,000.00	46.66	5,019.00	5,400.00	8.00%
51510-10-110-000	ADMINISTRATOR SALARY	51,737.38	54,318.00	27,158.78	54,317.56	56,489.70	4.00%
51510-10-111-000	ADMINISTRATOR - OTHER	321.76	1,500.00	0.00	823.00	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	100,971.87	103,220.00	52,188.69	104,377.38	112,843.32	9.32%
51400-10-155-000	VILLAGE HALL STAFF FICA	12,705.85	12,465.00	6,330.93	12,661.86	13,386.12	7.39%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	11,249.31	11,325.00	5,751.55	11,503.10	12,598.70	11.25%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	44,798.37	40,582.00	24,076.32	48,152.64	45,778.80	12.81%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	489.62	2,000.00	200.00	400.00	2,000.00	0.00%
	TOTAL VILLAGE HALL STAFF	240,604.16	246,750.00	131,092.93	252,594.54	266,336.65	7.94%
51200-10-110-000	ELECTIONS STAFF SALARIES	5,068.38	6,000.00	1,672.25	1,672.25	6,000.00	0.00%
51200-10-100-000	ELECTION OTHER	3,879.59	5,000.00	1,553.08	1,553.08	5,000.00	0.00%
51400-10-211-000	LEGAL FEES	12,208.65	12,000.00	9,078.40	12,065.00	13,000.00	8.33%
51400-10-212-000	CONSULTANT SERVICES	33,825.29	28,000.00	12,089.46	24,178.92	28,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	2,099.66	2,600.00	1,477.65	2,054.00	2,600.00	0.00%
51500-10-213-000	AUDIT SERVICES	25,378.88	21,000.00	16,841.20	22,351.00	23,000.00	9.52%
51530-10-000-052	ASSESSOR	20,587.36	21,000.00	16,692.75	21,000.00	22,000.00	4.76%
51530-10-000-053	BOARD OF REVIEW	50.00	250.00	-	-	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	16,236.78	13,000.00	9,286.55	15,245.00	15,000.00	15.38%
51550-10-000-000	MISCELLANEOUS EXPEND.	5,320.77	6,000.00	3,762.99	5,624.00	6,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	5,893.97	2,500.00	1,029.64	2,059.28	2,500.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	18,776.16	20,000.00	7,026.12	14,052.24	19,000.00	(5.00%)
51600-10-350-049	COMPUTER SYSTEM MAINT.	5,526.72	9,000.00	984.49	6,958.00	9,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	21,154.90	22,000.00	21,927.00	21,927.00	25,000.00	13.64%
51930-10-514-000	LIABILITY/AUTO INSURANCES	25,738.50	25,000.00	12,821.40	25,642.80	26,000.00	4.00%
51930-10-512-000	WORKER COMP/UNEMPLOYMENT	18,342.50	17,400.00	7,189.34	17,400.00	17,700.00	1.72%
	TOTAL GENERAL VILLAGE	220,088.11	210,750.00	123,432.32	193,782.57	220,050.00	4.41%
	TOTAL GENERAL ADMINISTRATION	460,692.27	457,500.00	254,525.25	446,377.11	486,386.65	6.31%
52100-10-110-000	SAUK PRAIRIE POLICE	1,148,799.68	1,211,488.00	605,743.80	1,211,487.59	1,342,944.64	10.85%
52100-10-160-000	MUNICIPAL COURT	11,828.00	15,913.00	0.00	15,913.00	14,401.00	(9.50%)
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	14,255.28	10,000.00	7,927.20	15,854.40	15,000.00	50.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	64,570.00	72,800.00	28,770.00	57,540.00	69,320.00	(4.78%)
	FIRE - WI SERVICE AWARD PROGRAM	19,220.35	24,376.00	19,186.00	19,186.00	24,376.00	0.00%
52200-20-111-000	FIRE - TRAINING & MEMBRSHPS	7,081.63	17,945.00	8,044.67	16,089.34	18,945.00	5.57%
52200-20-155-000	FIRE - FICA	4,939.68	5,800.00	2,200.95	4,401.90	5,400.00	(6.90%)
52200-20-000-800	FIRE - COMMUNITY EDUC	2,864.77	3,900.00	0.00	2,778.19	3,900.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	45,155.22	49,650.00	13,078.19	48,264.00	51,650.00	4.03%
52200-20-810-000	FIRE - EQUIPMENT	54,361.45	75,500.00	18,289.75	36,579.50	66,650.00	(11.72%)
52300-20-000-000	AMBULANCE FEES	38,806.25	38,806.00	38,806.25	38,806.25	57,759.00	48.84%
52400-10-000-000	BUILDING INSPECTION	34,608.99	32,000.00	21,588.00	43,176.00	43,176.00	34.93%
52500-10-000-000	EMERGENCY GOVERNMENT	2,000.00	2,500.00	-	2,000.00	2,500.00	0.00%
	TOTAL PUBLIC SAFETY	1,448,491.30	1,560,678.00	763,634.81	1,512,076.17	1,716,021.64	9.95%

53100-15-111-000	DPW TRAINING	5,700.00	7,500.00	-	5,800.00	6,000.00	(20.00%)
53100-15-155-000	DPW FICA	22,722.14	30,100.00	13,725.16	27,450.32	30,100.00	0.00%
53100-15-154-000	DPW RETIREMENT	20,088.14	24,000.00	11,198.45	22,396.90	24,000.00	0.00%
53100-15-149-000	DPW EMPLOYEE INSURANCES	113,438.45	134,850.00	61,806.26	123,612.52	151,171.00	12.10%
53100-15-193-000	DPW UNIFORM EXPENSES	4,340.52	4,500.00	1,700.08	3,400.16	4,500.00	0.00%
	SUBTOTAL DPW BENEFITS	166,289.25	200,950.00	88,429.95	182,659.90	215,771.00	7.38%
53300-15-110-000	STREETS SALARIES	153,770.16	167,000.00	118,412.01	167,802.00	180,360.00	8.00%
53300-15-000-810	STREETS: SIDEWALK REPAIR	29,719.20	30,000.00	-	30,000.00	30,000.00	0.00%
53300-15-000-811	STREETS: CRACK FILLING	35,000.00	35,000.00	-	35,000.00	35,000.00	0.00%
53300-15-340-000	STREETS SUPPLIES & MAINT	66,350.15	50,000.00	16,772.15	33,544.30	50,000.00	0.00%
53300-15-000-812	STREETS LIGHTING	59,268.00	66,500.00	32,579.04	65,158.08	66,500.00	0.00%
	SUBTOTAL STREETS	344,107.51	348,500.00	167,763.20	331,504.38	361,860.00	3.83%
53230-15-110-000	SHOP SALARIES	8,813.18	17,250.00	6,789.89	13,579.78	18,630.00	8.00%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	16,654.69	22,000.00	13,025.03	26,050.06	27,000.00	22.73%
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	19,790.53	15,000.00	2,869.13	5,738.26	10,000.00	(33.33%)
53230-15-340-000	SHOP SUPPLIES	34,000.67	30,000.00	15,616.36	31,232.72	32,000.00	6.67%
	SUBTOTAL SHOP	79,259.07	84,250.00	38,300.41	76,600.82	87,630.00	4.01%
53240-15-110-000	MACHINERY SALARIES	2,297.12	7,000.00	790.70	1,581.40	5,000.00	(28.57%)
53240-15-450-000	GAS & OIL	14,175.77	28,000.00	7,792.06	15,584.12	20,000.00	(28.57%)
53240-15-350-000	MACHINERY SUPPLY & MNTC	30,889.30	30,000.00	3,733.66	31,258.00	32,000.00	6.67%
	SUBTOTAL MACHINERY	47,362.19	65,000.00	12,316.42	48,423.52	57,000.00	(12.31%)
53300-15-110-813	SNOW & ICE SALARIES	23,958.56	47,000.00	18,326.68	28,265.00	35,000.00	(25.53%)
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	65,300.59	68,000.00	53,103.66	67,893.00	70,000.00	2.94%
	SUBTOTAL SNOW & ICE	89,259.15	115,000.00	71,430.34	96,158.00	105,000.00	(8.70%)
53450-15-110-814	TRAFFIC CONTROL SALARIES	4,519.11	4,400.00	-	4,682.00	4,600.00	4.55%
53450-15-100-814	TRAFFIC CONTROL - OTHER	12,426.95	11,000.00	13,272.12	13,272.12	14,000.00	27.27%
	SUBTOTAL TRAFFIC CONTROL	16,946.06	15,400.00	13,272.12	17,954.12	18,600.00	20.78%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	5,148.90	6,000.00	2,031.69	4,063.38	6,000.00	0.00%
53640-15-110-816	TREES: CHIPPING SALARIES	6,139.20	17,000.00	4,127.34	8,254.68	10,000.00	(41.18%)
53640-15-100-815	TREES - OTHER	7,615.89	13,500.00	-	11,500.00	12,000.00	(11.11%)
	SUBTOTAL TREES & BRUSH	18,903.99	36,500.00	6,159.03	23,818.06	28,000.00	(23.29%)
53620-15-110-817	REFUSE: YARD WASTE	35,319.77	43,000.00	18,402.15	36,804.30	39,748.64	(7.56%)
53620-15-110-818	REFUSE: SOLID WASTE	20,546.83	23,000.00	12,440.49	24,880.98	26,871.46	16.83%
53620-15-100-000	REFUSE - OTHER	16,455.50	40,000.00	-	18,000.00	20,000.00	(50.00%)
53620-15-000-820	REFUSE COLLECT & RECYCLING	468,023.37	424,468.00	243,171.88	471,236.00	472,000.00	11.20%
	SUBTOTAL REFUSE	540,345.47	530,468.00	274,014.52	550,921.28	558,620.10	5.31%
	TOTAL PUBLIC WORKS	1,302,472.69	1,396,068.00	671,685.99	1,328,040.08	1,432,481.10	2.61%

55110-25-110-000	LIBRARY DIRECTOR	72,270.00	74,958.00	37,481.60	74,963.20	79,454.58	6.00%
55110-25-110-860	LIBRARY STAFF SALARIES	286,829.24	299,864.00	147,916.01	295,832.02	310,204.00	3.45%
55110-25-130-000	LIBRARY FRINGES	113,735.77	121,207.00	60,454.08	120,908.16	135,738.89	11.99%
55110-25-191-000	LIBRARY EDUC & MISC	5,057.23	5,123.00	3,414.03	6,828.06	5,500.00	7.36%
55110-25-240-000	LIBRARY BUILDING MNTC	30,154.65	34,744.00	9,062.72	18,125.44	35,000.00	0.74%
55110-25-220-000	LIBRARY BLDG UTILITIES	24,505.54	30,000.00	13,126.33	26,252.66	30,000.00	0.00%
55110-25-000-850	LIBRARY BOOKS	26,699.38	31,950.00	12,494.92	24,989.84	31,950.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	6,990.79	7,000.00	707.88	1,415.76	7,000.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	14,997.09	15,000.00	7,735.06	15,470.12	15,000.00	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	23,750.91	8,300.00	6,154.99	12,309.98	8,300.00	0.00%
55110-25-340-000	LIBRARY SUPPLIES	8,572.86	10,125.00	2,199.08	4,398.16	10,500.00	3.70%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	10,742.97	13,200.00	3,388.81	6,777.62	14,000.00	6.06%
55110-25-000-049	COMPUTER REPLACEMNT FUND	3,727.45	3,700.00	4,700.96	4,700.96	4,900.00	32.43%
55110-25-000-532	LIBRARY COPIER LEASE	4,923.32	5,416.00	5,222.32	10,444.64	5,744.55	6.07%
55110-25-000-854	LIBRARY PROGRAMMING	7,993.75	8,225.00	3,048.54	6,097.08	8,225.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	37,126.00	36,864.00	36,669.00	36,669.00	36,600.00	(0.72%)
	SUBTOTAL LIBRARY	678,076.95	705,676.00	353,776.33	666,182.70	738,117.02	4.60%
55200-15-110-000	PARKS SALARIES	31,985.45	34,000.00	8,711.87	15,855.00	34,000.00	0.00%
55200-15-200-000	PARKS MOWING CONTRACT	40,680.00	37,800.00	8,450.00	33,384.00	37,800.00	0.00%
55200-15-241-000	PARKS EQUIPMENT	31,496.30	25,000.00	16,649.20	24,300.83	20,000.00	(20.00%)
55200-15-350-000	PARKS SUPPL & MAINT	31,721.97	26,000.00	16,538.34	36,104.54	31,000.00	19.23%
	SUBTOTAL PARKS	135,883.72	122,800.00	50,349.41	109,644.37	122,800.00	0.00%
55300-15-110-040	DECORATIONS SALARIES	935.09	5,500.00	260.19	3,409.37	4,000.00	(27.27%)
55300-15-350-040	DECORATIONS SUPPL & MAINT	11,693.30	7,200.00	-	3,510.76	7,200.00	0.00%
55300-15-000-712	AIRPORT	4,000.00	4,400.00	-	4,400.00	4,400.00	0.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	25,398.00	26,707.00	13,353.50	26,707.00	31,427.00	17.67%
	SUBTOTAL RECREATION	42,026.39	43,807.00	13,613.69	38,027.13	47,027.00	7.35%
	TOTAL RECREATION/CULTURE	855,987.06	872,283.00	417,739.43	813,854.20	907,944.02	4.09%
56000-10-110-000	PLAN COMMISSION SALARIES	1,600.00	1,920.00	240.00	480.00	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	3,578.33	4,000.00	404.60	2,100.00	9,500.00	137.50%
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	0.00	-	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	2,000.00	10,000.00	1,250.00	2,500.00	10,000.00	0.00%
	TOTAL CONSERV. & DEVELOPMENT	7,178.33	16,420.00	1,894.60	5,080.00	21,920.00	33.50%
57000-10-910-000	CONTINGENCY FUND	-	15,000.00	0.00	-	15,000.00	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	14,791.45	40,000.00	0.00	-	40,000.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	16,340.00	16,000.00	16,000.00	16,000.00	18,000.00	12.50%
	TOTAL CONTINGENCY FUNDS	31,131.45	71,000.00	16,000.00	16,000.00	73,000.00	2.82%
	TOTAL OPERATING EXPENDITURES	4,105,953.10	4,373,949.00	2,125,480.08	4,121,427.56	4,637,753.41	6.031%

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. 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 workers (\$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 retain 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 and state services.
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 \$5,000 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. 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 costs 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.
Ambulance Fees	Village assessment by Sauk Prairie Ambulance Commission for EMS services based on population.
Building Inspection	The Village retained General Engineering for all residential & commercial buildings, 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 costs 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 expenses are 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.

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, etc.
Computer Replacement	Sinking account was 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 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. Purchase of two AEDs (\$5,000) 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. Includes \$3,500 for work in 2026 on the 2027 update to the Sauk Prairie Comprehensive Plan. Includes \$5,898.25 in 2026 for work on the update to the Comprehensive Outdoor Recreation Plan [\$5,898.25 will need to be allocated in 2027 as well].
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	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,611,811.00	1,799,873.00	989,930.15	1,799,873.00	1,903,775.96	5.77%
49212-00-000-000	UTILITY ALLOCATION	360,309.95	393,924.00	350,498.15	393,924.00	352,738.00	(10.46%)
49216-00-000-000	TID ALLOCATION	40,500.00	0.00	0.00	0.00	0.00	0.00%
	BID PREMIUM DEPOSIT TO GENERAL FUND	30,319.00	13,727.00	0.00	13,727.00	33,665.80	145.25%
	TOTAL DEBT SERVICE FUND REVENUE	2,042,939.95	2,207,524.00	1,340,428.30	2,207,524.00	2,290,179.76	3.74%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,579,120.00	1,544,387.00	1,535,464.35	1,544,387.00	1,619,664.13	4.87%
58200-00-000-000	DEBT SERVICE - INTEREST	455,820.00	655,137.00	407,005.19	655,137.00	662,516.23	1.13%
58400-00-000-000	FISCAL CHARGES - BOND FEES	8,000.00	8,000.00	4,120.00	8,000.00	8,000.00	0.00%
	TOTAL DEBT SERVICE EXPENDITURE	2,042,940.00	2,207,524.00	1,946,589.54	2,207,524.00	2,290,180.36	3.74%

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.

CAPITAL IMPROVEMENT PLAN

CIP - Summary of Public Works Improvements - 2025											8/5/2025	
Opinion of Probable Cost												
Village of Prairie Du Sac												
Street/Utility Projects	PASER Rating (2023)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25-30%)	Total	Construction Year
Industrial Park Resurfacing (Construction)	3,4,5	10,115			\$731,000	--	--	\$25,000	\$756,000	\$113,000	\$869,000	2026
Grand Avenue Reconstruction	6	810	15th Street	Lueders Road	\$296,617	\$108,350	\$7,500	\$186,600	\$599,000	\$150,000	\$749,000	2026
5th Street Reconstruction	6	1,300	Oak Street	Grand Avenue	\$446,732	\$82,000	\$65,000	\$203,400	\$797,000	\$199,000	\$996,000	2026
Annual Chip Seal (Misc. Streets)					\$150,000				\$150,000	\$38,000	\$188,000	2026
12th Street Reconstruction	5	575	Grand Avenue	Fairview Drive	\$177,200	\$21,000	\$2,500	\$111,000	\$312,000	\$78,000	\$390,000	2027
8th Street Circle Reconstruction	4	210	Broadway Street	Cul-de-Sac	\$88,400	\$39,500	\$32,500	\$56,610	\$211,000	\$53,000	\$264,000	2027
9th Street Reconstruction	5	1,250	Prairie	Broadway Street	\$434,100	\$75,000	\$5,000	\$37,860	\$552,000	\$138,000	\$690,000	2027
Fairview Drive Reconstruction	5	475	13th Street	12th Street	\$157,100	\$38,000	\$32,500	\$110,480	\$338,000	\$65,000	\$423,000	2027
10th Street Circle Reconstruction	5	325	Grand Avenue	Cul-de-Sac	\$123,000	\$43,400	\$20,000	\$97,290	\$284,000	\$71,000	\$355,000	2027
Water Street (STH 78 WisDOT Project)	Falling	8,000	Oak Street	Eagle View Ct	\$488,063	--	\$143,500	\$1,500,750	\$2,132,000	\$533,000	\$2,665,000	2028
Annual Chip Seal (Misc. Streets)					\$150,000				\$150,000	\$38,000	\$188,000	2028
Lincoln Avenue Reconstruction	7	1,100	9th Street	1st Street	\$670,395	\$325,450	\$97,500	\$75,685	\$1,169,000	\$292,000	\$1,461,000	2029
West Grand Avenue Area and Area Resurfacing	6	3,860	Meadowlark Lane	Grand Avenue	\$336,000	\$50,000	--	\$20,000	\$406,000	\$102,000	\$507,000	2029
Galena Street Reconstruction	4,6,8	1,930	Water Street	9th Street	\$616,628	\$375,050	\$60,000	\$277,700	\$1,329,000	\$332,000	\$1,661,000	2030
Annual Chip Seal (Misc. Streets)					\$150,000				\$150,000	\$38,000	\$188,000	2030
Ray Street Reconstruction	6	1,100	9th Street	5th Street	\$337,771	\$224,500	\$41,000	\$237,950	\$841,000	\$210,000	\$1,051,000	2031
Tower Street Reconstruction	6	950	13th Street	Water Street	\$333,616	\$115,250	\$35,400	--	\$484,000	\$121,000	\$605,000	2031
Water Projects												
Elevated Tank Repainting-2026	--	--	--	--	--	--	--	\$550,000	\$550,000	Included	\$550,000	2026
Well No. 4 Rehabilitation-2026	--	--	--	--	--	--	--	\$100,000	\$100,000	Included	\$100,000	2026
New Elevated Tank-2027	--	--	--	--	--	--	--	\$450,000	\$450,000	Included	\$450,000	2027
New Elevated Tank-2028	--	--	--	--	--	--	--	\$3,000,000	\$3,000,000	Included	\$3,000,000	2028
New Elevated Tank-2029	--	--	--	--	--	--	--	\$850,000	\$850,000	Included	\$850,000	2029
Well No. 3 Rehabilitation and Facility Improvements-2029	--	--	--	--	--	--	--	\$500,000	\$500,000	Included	\$500,000	2029
Well No. 3 Rehabilitation and Facility Improvements-2030	--	--	--	--	--	--	--	\$2,500,000	\$2,500,000	Included	\$2,500,000	2030
					Item Totals =	\$5,687,000	\$1,492,000	\$543,000	\$10,891,000	\$18,605,000	\$2,591,000	\$21,200,000
Overview **All costs are 2025 dollars												
Street/Utility Projects												
Industrial Park Resurfacing	Full depth pulverize and overlay 15th Street, 17th Street, and North Street					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			
Grand Avenue Reconstruction	Reconstruction of Grand Avenue from Lueders Road to 15th Street (800 LF). New Storm Sewer. Water Service Replacements. Spot Sanitary Sewer Repairs					Lincoln Avenue Reconstruction			Full reconstruction of Street from 9th Street to 5th Street. New sidewalk on south side of street. New storm sewer from 8th to 6th. Minor sanitary repairs.			
5th Street Reconstruction	Full reconstruction of street from Oak Street to Grand Avenue. Sidewalk spot replacement on west side. New sidewalk on east side. Water main and service replacement from Oak to Grand. Storm sewer improvements and extensions. Minor sanitary repairs.					West Grand Avenue Area Resurfacing			Mill and overlay of Locust Lane, Fairview Drive, Meadowlark Lane, Lueders Road, and 15th Street in the West Grand Avenue Area. Storm sewer inlet repairs/replacements.			
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. New water main from 4th to 7th Street.			
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.					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.			
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					Tower Street Reconstruction			Full reconstruction of street from Water Street to 13th Street. New sidewalk on one side. Storm sewer replacement and installation from Water Street to 13th Street. Minor sanitary sewer repairs.			
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.											
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.											
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.										2026	\$ 3,452,000
Elevated Tank Repainting	Inspection and repaint of the Village's existing water tower.										2027	\$ 2,572,000
New Elevated Tank	New elevated tank to increase water storage in the Village as outlined in the Village's 2020 Water System Study.										2028	\$ 5,853,000
Well No. 3 Rehabilitation and Facility Improvements	Improvements to the Well No. 3 facility as outlined in the Village's 2020 Water System Study. Budget assumes full building demo with new well building.										2029	\$ 3,318,000
											2030	\$ 4,349,000
											2031	\$ 1,656,000

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

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	%
REVENUES							
49000-10-950-209	BORROWED FUNDS	\$5,403,269.27	2,144,810.00	33,916.59	2,051,515.82	2,302,000.00	
49000-10-950-216	GRANT		632,500.00	632,500.00	632,500.00	500,000.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS		638,113.00	0.00	563,113.00	1,135,247.00	
TOTAL PROJECT FUND REVENUES		5,403,269.27	3,415,423.00	666,416.59	3,247,128.82	3,937,247.00	15.28%
EXPENDITURES							
59000-10-950-621	CAP PROJ - POLICE DEPT	61,710.00	61,710.00	30,855.00	61,710.00	66,952.00	
59000-10-950-794	CAP PROJ - PUBLIC WORKS EQUIPMENT		662,000.00	136,705.82	568,705.00	343,295.00	
59000-10-950-800	CAP PROJ - FIRE DEPT	1,031,466.00	816,913.00	722,138.00	741,913.00	75,000.00	
59000-10-950-814	CAP PROJ - CAPITAL WORKS IMPROVEMENTS	2,880,183.13	1,874,800.00	900,803.96	1,874,800.00	3,452,000.00	
TOTAL PROJECT FUND EXPENDITURES		3,973,359.13	3,415,423.00	1,790,502.78	3,247,128.00	3,937,247.00	15.28%

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).

<u>Account Description</u>	<u>Notes</u>
Borrowed Funds	This represents the amount of new borrowing needed for the Capital Project Fund.
Grant	This item represents grant funding awarded for projects. \$500,000 grant reimbursement for 2026 Industrial Prak Street Projects.
Other Revenues/Utility	Funding that is being contributed from other funds to fund the Capital Projects Fund. <ul style="list-style-type: none">• \$66,952 Police Dept - GO Debt Levy (Adjustment E)• \$75,000 Fire Station Repairs - Gen Fund Balance• \$165,000 Leaf Vac - Storm Fund Balance• \$85,000 Water Truck - Water Previous Borrowed Funds• \$75,000 Elevated Tank Repaint - Water Previous Borrowed Funds• \$475,000 Elevated Tank Repaint - Water Tower Paint Fund• \$100,000 Well No. 4 Rehab - Water Previous Borrowed Funds• \$93,295 Plow Truck (2024) - Previous GO Debt Proceeds
Police Department	Village's portion of capital funding for the Sauk Prairie Police Department, majority is for police vehicles.
Public Works Equipment	Equipment purchased for Public Works. <ul style="list-style-type: none">• Plow Truck \$93,295 (2024)• Water Truck \$85,000• Leaf Vac \$165,000
Fire Department	Fire Station Repairs – \$75,000
Capital Works Improve	Construction of new infrastructure or making significant improvements to existing ones. <ul style="list-style-type: none">• \$2,802,000 - Industrial Park Streets (construction), Grand Ave, 5th St, Chip Seal• \$550,000 Elevated Tank Repaint - Water Borrowed Funds• \$100,000 Well No. 4 Rehab - Water Borrowed Funds

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	Increase
	REVENUES						
41120-00-000-005	Tax Increment Revenue TID #5	69,029.25	56,107.65	26,931.67	56,107.65	-	
41120-00-000-006	Tax Increment Revenue TID #6	116,352.01	80,316.25	38,551.80	80,316.25	117,844.72	
41140-00-000-005	Personal Property Aid TID #5		-	4,525.57		4,525.57	
41140-00-000-006	Personal Property Aid TID #6		-	22,744.10		22,744.10	
	TID Fund Balance Applied		1,147.10	-	-	-	
	TOTAL TID FUND REVENUE	185,381.26	137,571.00	92,753.14	136,423.90	145,114.39	5%
	EXPENDITURES						
58000-00-000-005	TID #3 Debt Service	40,800.00	-	-	-	-	
58900-00-000-205	TID #5 Proj Expenses	83,522.21	72,071.00	-	64,678.20	68,000.00	
58900-00-000-206	TID #6 Proj Expenses	6,600.00	65,500.00	-	65,500.00	29,000.00	
59260-00-000-005	Utility Fund/Gen Fund Advancement	4,000.00	-	-	-	-	
	TOTAL TID FUND EXPENSES	134,922.21	137,571.00	-	130,178.20	97,000.00	-29%

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.
Personal Property Aid	This state program is intended to offset the exemption of computer equipment (including computers, cash registers, standalone fax machines, and related equipment) and personal property 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.
TID #5 Project Expenses	Funds available for infrastructure improvements in the TID. Includes developer payments to Highway 12 Development and administrative costs.
TID #6 Project Expenses	Includes funds for streetscaping projects in the downtown and administrative costs. For 2026, includes allocation of \$5,000 for Connect Communities and \$12,500 Vibrant Spaces Grant Match.
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	2024 Actual	2025 Budget	2025 As of October 13	2025 Projected	2026 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	16,340.00	16,000.00	16,000.00	36,00	18,000.00	12.50%
	SAUK CITY ALLOCATION	16,340.00	16,000.00	16,000.00	16,000.00	18,000.00	12.50%
	FARE REVENUES	40,941.00	61,817.00	33,454.00	44,605.00	52,727.00	-14.70%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	107,469.49	98,000.00	73,310.00	106,647.00	123,710.52	26.24%
	<u>Total Transit Fund Revenues</u>	<u>183,090.49</u>	<u>192,817.00</u>	<u>139,764.00</u>	<u>168,252.00</u>	<u>213,437.52</u>	<u>10.69%</u>
	Expenditures						
	TRANSIT SERVICE	179,093.00	189,850.00	138,189.00	184,252.00	213,437.70	
	<u>Total Transit Fund Expenses</u>	<u>179,093.00</u>	<u>189,850.00</u>	<u>138,189.00</u>	<u>184,252.00</u>	<u>213,437.70</u>	<u>12.42%</u>

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 in any operating deficit after grant and fare revenue. The U.S. Department of Transportation and Wisconsin Department 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, although the federal reimbursement has been later than expected. Fare revenue and community donations offset operating expenses as well.

Village of Prairie du Sac - Electric
ELECTRIC FUND

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales - Rg-1, Rg-2	1,716,856.89	1,848,751.00	828,360.75	1,656,721.50	1,881,398.00	1.77%
00442-00-070-000	Commercial Sales - Gs-1, Gs-2	444,103.14	461,766.00	207,419.48	414,838.96	475,002.00	2.87%
00443-00-080-000	Large Power - Cp-2	1,123,822.67	1,298,242.00	526,570.26	1,053,140.52	1,269,326.00	(2.23%)
00443-00-083-000	Industrial Power - Cp3	1,187,575.02	1,317,681.00	625,576.22	1,251,152.44	1,331,865.00	1.08%
00443-00-081-000	Small Power - Cp-1, Cp-1 TOD	788,168.05	833,825.00	373,933.46	747,866.92	838,135.00	0.52%
00444-00-090-000	Public Street Lighting - Ms-1, Ms-2	58,805.65	66,319.00	33,323.00	66,646.00	66,000.00	(0.48%)
Total Operating Revenue		5,319,331.42	5,826,584.00	2,595,183.17	5,190,366.34	5,861,726.00	0.60%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	5,374.87	5,000.00	1,961.69	3,923.38	4,085.81	(18.28%)
00451-00-000-000	Miscellaneous Service Revenues	3,750.00	2,000.00	9,290.00	18,580.00	4,000.00	100.00%
Total Other Revenue		9,124.87	7,000.00	11,251.69	22,503.38	8,085.81	15.51%
Total Operating Revenues		5,328,456.29	5,833,584.00	2,606,434.86	5,212,869.72	5,869,811.81	0.62%
EXPENSES							
00555-00-000-000	Purchased Power	4,047,007.91	4,511,793.00	1,867,921.26	3,735,842.52	4,554,033.00	0.94%
Supply and Transmission Total		4,047,007.91	4,511,793.00	1,867,921.26	3,735,842.52	4,554,033.00	0.94%
00580-00-000-000	Operation Supervision Expense	49,113.76	54,000.00	25,784.94	51,569.88	55,179.77	2.18%
00585-00-000-000	Street Light/Signal System Expense	3,132.36	5,000.00	819.60	1,639.20	4,000.00	(20.00%)
00586-00-000-000	Meter Expenses	0.00	1,500.00		0.00	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	0.00	1,500.00		0.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	74,020.48	95,000.00	44,997.92	89,995.84	95,000.00	0.00%
00593	Mntc. of Lines	313,418.42	190,000.00	180,289.82	186,296.00	190,000.00	0.00%
00595	Mntc. of Line Transformers	979.90	5,000.00	1,751.79	3,503.58	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	1,303.89	5,000.00	767.76	1,535.52	4,000.00	(20.00%)
00597	Mntc. of Meters	209.20	8,000.00	329.04	658.08	5,000.00	(37.50%)
00598	Mntc. of Miscellaneous Distribution Plant	0.00	10,000.00		0.00	10,000.00	0.00%
Distribution Expense Total		442,178.01	375,000.00	254,740.87	335,198.10	371,179.77	(1.02%)

00902-00-110-000	Meter Reading Labor	209.20	1,000.00	67.88	135.76	800.00	(20.00%)
00903	Accounting and Collection Labor	75,043.10	86,000.00	40,201.50	80,403.00	85,227.18	(0.90%)
00905-00-000-000	Supplies and Expenses	2,942.89	6,000.00	1,754.22	3,508.44	5,000.00	(16.67%)
00904-00-000-000	Uncollectible Accounts	110.34	1,000.00	0.00	0.00	500.00	(50.00%)
	Customer Accounts Total	78,305.53	94,000.00	42,023.60	84,047.20	91,527.18	(2.63%)
00920-00-110-000	Administrative and General Salaries	69,583.51	76,000.00	36,527.23	73,054.46	78,168.27	2.85%
00921-00-000-000	Office Supplies and Expenses	35,374.44	34,000.00	16,885.37	33,770.74	34,000.00	0.00%
00923-00-000-000	Outside Services Employed	41,343.98	34,000.00	36,408.77	38,562.00	38,000.00	11.76%
00924-00-000-000	Property Insurance	25,589.00	23,000.00	16,729.63	16,729.00	23,000.00	0.00%
00925-00-000-000	Injuries and Damages		3,500.00		0.00	3,500.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	227,021.04	254,300.00	122,051.93	244,103.86	268,514.25	5.59%
00928-00-000-000	Regulatory Commission Expense	7,800.82	6,000.00	929.82	8,524.00	12,000.00	100.00%
00930-00-000-000	Miscellaneous General Expense	48,703.92	50,000.00	32,983.16	65,966.32	55,000.00	10.00%
00933-00-000-000	Transportation Expenses	31,161.60	30,000.00	73,083.75	78,263.00	34,000.00	13.33%
	Administrative and General Total	486,578.31	510,800.00	335,599.66	558,973.38	546,182.52	6.93%
	Total Operating Expenses	5,054,069.76	5,491,593.00	2,500,285.39	4,714,061.20	5,562,922.47	1.30%
	NET OPERATING INCOME	274,386.53	341,991.00	106,149.47	498,808.52	306,889.34	(10.26%)
00419-00-000-000	Interest Income	29,442.33	25,000.00	5,413.08	10,826.16	20,000.00	(20.00%)
00454-00-000-000	Rent from Electric Property	27,923.29	35,000.00	17,310.51	34,621.02	34,000.00	(2.86%)
00456-00-000-000	Miscellaneous Electric Revenue	928.20	1,000.00	35,324.96	35,789.00	1,000.00	0.00%
	Total Non-Operating Revenue	58,293.82	61,000.00	58,048.55	81,236.18	55,000.00	(9.84%)
00403-00-000-000	Depreciation	381,298.00	324,000.00		324,000.00	361,000.00	11.42%
00408-00-000-000	Taxes	186,007.00	170,000.00	343.19	170,000.00	177,299.00	4.29%
00430-00-000-000	Principal on Long Term Debt	117,350.52	112,205.00		112,205.00	0.00	0.00%
00427-00-000-000	Interest on Long Term Debt	5,723.00	2,940.00	1,470.00	2,940.00	0.00	(100.00%)
	Total Non-Operating Expense	690,378.52	609,145.00	1,813.19	609,145.00	538,299.00	(11.63%)

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$365,965.39	\$381,921.38	\$179,845.54	359,691.08	370,000.00	(3.12%)
00722-00-070-000	Commercial Sales	122,125.23	165,284.52	52,478.32	104,956.64	114,000.00	(31.03%)
00722-00-080-000	Industrial Sales	5,844.63	5,697.34	2,204.97	4,409.94	5,100.00	(10.48%)
00723-00-098-000	Public Authority Sales	14,999.23	17,925.93	7,482.60	14,965.20	15,000.00	(16.32%)
	Total Operating Revenue	508,934.48	\$570,829.16	242,011.43	484,022.86	504,100.00	(11.69%)
EXPENSES							
00811-00-000-000	Disposal Expenses	183,258.43	213,000.00	92,842.93	185,685.86	195,000.00	(8.45%)
00820-00-110-000	Supervision and Labor	16,371.21	17,850.00	8,595.02	17,190.04	18,393.34	3.04%
00827-00-000-000	Operating Supplies and Expenses	9,602.86	15,500.00	1,292.24	2,584.48	12,000.00	(22.58%)
00828-00-000-000	Transportation Expenses	6,600.64	6,500.00	57,717.55	58,632.00	7,000.00	7.69%
00831	Maintenance of Collection System	2,127.88	11,000.00	80.88	161.76	11,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	5,137.91	500.00	1,537.26	3,074.52	5,000.00	0.00%
	Total Operating Expenses	223,098.93	264,350.00	162,065.88	267,328.66	248,393.34	(6.04%)
00840-00-110-000	Billing, Collecting, and Accounting	26,543.44	28,900.00	13,963.19	27,926.38	29,881.23	3.40%
00842-00-110-000	Meter Reading Labor	-	500.00	-	-	-	(100.00%)
	Total Customer Account Expenses	26,543.44	29,400.00	13,963.19	27,926.38	29,881.23	1.64%
00850-00-110-000	Administration and General Salaries	20,744.19	22,700.00	10,890.17	21,780.34	23,304.96	2.67%
00851-00-000-000	Office Supplies and Expenses	9,295.08	10,000.00	4,415.54	8,831.08	10,000.00	0.00%
00852-00-000-000	Outside Services	4,611.36	9,000.00	3,131.20	6,262.40	9,000.00	0.00%
00924-00-000-000	Insurance Expenses	8,816.98	7,500.00	3,928.12	7,856.24	8,200.00	9.33%
00854-00-000-000	Employee Pensions and Benefits	30,319.25	35,000.00	14,736.37	29,472.74	37,000.00	5.71%
00856-00-000-000	Miscellaneous Expenses	7,304.57	8,000.00	7,338.12	8,230.00	8,300.00	3.75%
00857-00-000-000	Rents	12,193.00	14,300.00	6,262.75	12,525.50	14,000.00	(2.10%)
	Total Administrative Expenses	93,284.43	106,500.00	50,702.27	94,958.30	109,804.96	3.10%
	Total Expenses	342,926.80	400,250.00	226,731.34	390,213.34	388,079.53	(3.04%)
	NET OPERATING INCOME/(LOSS)	166,007.68	170,579.16	15,280.09	93,809.52	116,020.47	(31.98%)
00419-00-000-000	Interest Income	44,137.91	3,283.00	18,980.56	37,961.12	40,000.00	1,118.40%
00731-00-000-000	Penalties	557.63	600.00	258.75	517.50	500.00	(16.67%)
00403-00-000-000	Depreciation	72,164.00	68,000.00		74,516.00	75,500.00	11.03%
00408-00-000-000	Taxes	4,156.00	5,500.00		5,500.00	5,750.00	4.55%
00433-00-000-000	Shared Interest/Principle Expense	76,862.93	62,382.00	51,295.79	62,382.00	57,119.00	(8.44%)
00427-00-000-000	Interest	44,417.57	6,950.00		6,950.00	7,000.00	
00430-00-000-000	Principal		25,000.00		25,000.00	25,000.00	
	Nonoperating Revenue/Expense	13,102.72	6,630.16	(16,776.39)	(42,059.86)	(13,848.53)	(308.87%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$127,389.43	\$127,250.00	\$63,777.76	127,555.52	128,000.00	0.59%
00470-00-000-000	Storm Water Penalties	99.42	100.00	40.75	81.50	100.00	0.00%
00419-00-000-000	Interest Income	14,881.41	13,000.00	7,330.98	14,661.96	13,000.00	0.00%
Total Operating Revenue		142,370.26	\$140,350.00	71,149.49	142,298.98	141,100.00	0.53%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	9,853.73	12,000.00	5,184.73	10,369.46	12,850.00	7.08%
00921-00-000-000	Office Supplies	6,796.94	6,500.00	3,564.92	7,129.84	7,000.00	7.69%
00923-00-000-000	Outside Services	2,591.36	10,000.00	915.99	1,831.98	8,000.00	(20.00%)
00924-00-000-000	Insurance Expense	1,649.33	2,100.00	629.97	1,259.94	2,100.00	0.00%
00926-00-000-000	Employee Pensions and Bene	20,559.20	18,000.00	3,493.29	15,720.24	18,000.00	0.00%
00930-00-000-000	Miscellaneous Expense	8,178.12	8,000.00	7,860.12	6,986.58	8,000.00	0.00%
00408-00-000-000	Taxes	-	-	-	-	-	0.00%
Total Administrative Expense		49,628.68	56,600.00	21,649.02	43,298.04	55,950.00	(1.15%)
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	7,052.89	7,100.00	-	-	7,100.00	0.00%
00834-00-110-819	Leaf Collection-Labor	15,305.86	23,000.00	-	18,562.32	23,000.00	0.00%
00834-00-110-821	Street Sweeping-Labor	15,217.76	15,000.00	2,189.76	16,520.00	18,000.00	20.00%
00835-00-000-000	Maintenance of Collection System	-	10,000.00	47,961.44	47,961.44	10,000.00	0.00%
00832-00-000-000	Maintenance of Detention Basins	16,540.00	15,000.00	4,755.00	9,510.00	14,000.00	(6.67%)
00837-00-000-000	Maintenance of Equipment	-	10,000.00	-	-	10,000.00	0.00%
00903-00-000-000	Supplies and Expenses	-	3,000.00	-	-	3,000.00	0.00%
Total Operating Expenses		54,116.51	83,100.00	54,906.20	92,553.76	85,100.00	2.41%
NET OPERATING INCOME/(LOSS)		38,625.07	650.00	(5,405.73)	6,447.18	50.00	0.00%

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2024 Actual	2025 Budget	2025 As of June 30	2025 Projected	2026 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	515,095.92	705,776.47	239,396.50	521,215.00	762,351.51	8.02%
00461-00-070-000	Commercial Sales	137,168.09	178,246.48	53,763.87	170,074.00	192,534.72	8.02%
00461-00-080-000	Industrial Sales	15,643.72	18,267.80	7,167.86	15,644.00	19,732.14	8.02%
00461-00-090-000	Multifamily Residential	36,796.90	49,649.69	17,966.26	37,012.00	53,629.61	8.02%
	Total Metered Revenue	704,704.63	951,940.44	318,294.49	743,945.00	1,028,247.98	8.02%
00460-00-000-000	Unmetered Sales	357.62	7,200.00	95.63	191.26	7,777.15	8.02%
00462-00-000-000	Private Fire Protection	13,479.62	16,577.25	6,763.68	13,920.00	17,906.08	8.02%
00463-00-000-000	Public Fire Protection	254,507.13	354,646.49	153,490.61	264,744.00	383,074.95	8.02%
00464-00-098-000	Sales to Other Public Authorities	28,830.53	32,826.24	12,656.35	28,303.00	35,457.59	8.02%
	Total Other Sales Revenue	297,174.90	411,249.98	173,006.27	307,158.26	444,215.78	8.02%
00470-00-000-000	Forfeited Discounts	1,086.49	1,200.00	506.81	1,185.00	1,296.19	8.02%
00474-00-000-000	Other Water Revenue		2,500.00		-	2,700.40	
	Total Other Operating Revenue	1,086.49	3,700.00	506.81	1,185.00	3,996.59	8.02%
	TOTAL OPERATING REVENUE	1,002,966.02	1,366,890.42	491,807.57	1,052,288.26	1,476,460.36	8.02%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	53,373.42	60,120.00	23,879.81	58,000.00	60,250.00	0.22%
00626-00-000-000	Operation Supplies and Expenses	385.58	4,000.00	847.59	4,000.00	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	49,465.89	40,000.00	18,749.92	35,000.00	45,000.00	12.50%
	Total Pumping Expenses	103,224.89	104,120.00	43,477.32	97,000.00	109,250.00	4.93%
00642-00-110-000	Operation Labor		3,900.00		3,900.00	3,900.00	0.00%
00641-00-000-000	Chemicals	6,592.02	10,000.00	1,971.27	7,500.00	8,000.00	(20.00%)
	Operations Supplies & Expenses						
	Total Water Treatment Expenses	6,592.02	13,900.00	1,971.27	11,400.00	11,900.00	(14.39%)
00640	Operation Labor	105,735.59	95,762.78	60,195.72	85,000.00	90,474.00	(5.52%)
00643-00-000-000	Operations Supplies & Expenses	19,779.56	20,000.00	5,540.41	15,000.00	20,000.00	0.00%
00650-00-000-001	Maintenance of Reservoirs	-	-	-	25,000.00	25,000.00	

00673	Maintenance of Mains	18,779.59	11,000.00	994.38	11,000.00	11,000.00	0.00%
00675-00-110-000	Maintenance of Services	2,032.86	7,500.00	303.30	7,500.00	7,500.00	0.00%
00676	Maintenance of Meters	767.11	1,000.00	80.88	1,000.00	1,000.00	0.00%
00677-00-110-000	Maintenance of Hydrants	4,985.41	8,500.00	1,392.28	3,100.00	8,500.00	0.00%
00678	Maintenance of Other Plant	1,446.22	2,100.00	1,093.65	2,100.00	2,100.00	0.00%
	Total Trans. and Distr. Expenses	153,526.34	145,862.78	69,600.62	149,700.00	165,574.00	13.51%
00902-00-110-000	Meter Reading Labor	588.76	850.00	108.32	850.00	850.00	0.00%
00903-00-110-000	Accounting and Collection Labor	28,262.13	30,717.93	14,914.08	27,900.00	32,000.00	4.17%
00905-00-000-000	Supplies and Expenses	1,134.05	3,800.00	557.52	3,800.00	3,800.00	0.00%
	Total Customer & Accounts Exp.	29,984.94	35,367.93	15,579.92	32,550.00	36,650.00	3.62%
00920-00-110-000	Administrative & General Salaries	28,138.65	30,678.20	14,769.13	28,000.00	32,000.00	4.31%
00921-00-000-000	Office Supplies and Expenses	11,731.30	10,000.00	4,615.70	8,200.00	10,000.00	0.00%
00923-00-000-000	Outside Service Employed	36,043.87	35,000.00	17,674.72	40,814.00	40,000.00	14.29%
00924-00-000-000	Property Insurance	14,796.79	13,000.00	8,717.54	13,000.00	15,000.00	15.38%
00926-00-000-000	Employee Pensions and Benefits	101,680.95	106,365.76	53,382.11	72,640.00	117,000.00	10.00%
00928-00-000-000	Regulatory Expense	-	-	-	6,800.00	1,000.00	#DIV/0!
00930-00-000-000	Miscellaneous General Expenses	25,351.90	22,000.00	14,976.43	22,000.00	22,500.00	2.27%
00933-00-000-000	Transportation Expenses	5,902.26	5,500.00	2,308.64	5,500.00	6,000.00	9.09%
	Total Admin and General Exp	223,645.72	222,543.96	116,444.27	196,954.00	243,500.00	9.42%
	TOTAL OPERATING EXPENSES	516,973.91	426,031.89	247,073.40	487,604.00	566,874.00	33.06%
	NET OPERATING INCOME	485,992.11	940,858.53	244,734.17	564,684.26	909,586.36	(3.32%)
	Non-Operating Revenue						
00419-00-000-000	Interest Income	53,728.18	10,000.00	5,341.32	10,682.64	10,000.00	0.00%
00454-00-000-000	Rent from Water Property	45,167.30	42,000.00		45,167.00	41,018.00	(2.34%)
	Total Non-Operating Revenue	98,895.48	52,000.00	5,341.32	55,849.64	51,018.00	(1.89%)
	Non-Operating Expense						
00403-00-000-000	Depreciation	250,119.00	229,321.00	-	309,107.00	310,000.00	35.18%
00408-00-000-000	Taxes	150,099.00	144,682.00	-	153,490.00	155,578.00	7.53%
00433-00-000-000	Shared Interest/Principle Expense	310,159.00	331,542.61	299,202.36	331,542.61	295,621.00	(10.83%)
00427-00-000-000	Interest Expense	151,349.00	199,692.13	22,202.37	176,981.00	195,907.00	(1.90%)
00430-00-000-000	Principle	134,990.00	181,858.84	86,858.84	181,859.00	301,858.00	65.98%
	Total Non-Operating Expense	996,716.00	1,087,096.58	408,263.57	1,152,979.61	1,258,964.00	15.81%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2026 BUDGET**

Approved by Court Commission September 25, 2025

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	9/23/2025					CHANGE
		2024 Actual	2025 Budget	2025 YTD	2025 Projected	2026 Budget	
Operating Revenue							
41100	Fines & Citations	148,593	155,000	105,729	140,972	160,000	3.2%
47200	Miscellaneous Revenue	203	1,000	227	227	200	-80.0%
	Total Operating Revenue	148,796	156,000	105,956	141,199	160,200	2.7%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	9/23/2025					CHANGE
		2024 Actual	2025 Budget	2025 YTD	2025 Projected	2026 Budget	
Operating Expenses							
51000	Audits	-	-	-	-	-	0.0%
51100	Fiscal Agent/Bookeeping	1,780	890	-	890	925	3.9%
51200	Computer Software/Maintenance	4,794	4,600	5,034	5,034	5,100	10.9%
51300	Education/Training	1,090	2,000	2,119	2,119	2,000	0.0%
51400	Subscriptions/Periodicals/Dues	145	480	205	205	400	-16.7%
51500	Insurance/Bond	2,976	3,000	2,306	3,075	3,200	6.7%
51600	Municipal Judge	7,631	7,000	1,250	6,500	7,000	0.0%
51700	Court Clerk	43,693	45,610	14,853	30,448	32,750	-28.2%
51800	Supplies	1,232	1,500	832	1,248	1,500	0.0%
51900	Rent		1,200	1,200	2,400	1,200	0.0%
	Sauk County Treasurer	13,038	15,500	7,361	14,097	16,000	3.2%
	State of Wisconsin	34,303	37,200	23,216	33,833	38,400	3.2%
	Villages	59,959	62,000	38,849	56,389	64,000	3.2%
	Restitution/NSF Payments	1,640	2,000	2,161	2,881	2,000	0.0%
	Miscellaneous Expense	970	1,500	1,174	1,566	1,500	0.0%
	Total Operating Expenses	173,251	184,480	100,561	160,685	175,975	-4.6%
	Operating Income/(Deficit)	(24,455)	(28,480)	5,395	(19,487)	(15,775)	
Municipal Allocations							
	Village of Prairie du Sac Population*	4,435	4,443	4,443	4,443	4,443	0.00%
	Village of Sauk City Population*	3,518	3,509	3,509	3,509	3,509	0.00%
	Village of Prairie du Sac Allocation	10,862	15,913	-	15,913	14,401	-9.50%
	Village of Sauk City Allocation	8,617	12,567	-	12,567	11,374	-9.49%
	Total	19,479	28,480	-	28,480	25,775	
	NET AFTER ALLOCATIONS	(4,976)	-	5,395	8,993	10,000	
	FUND BALANCE	(527)	0.00	4,868	8,467	18,467	



RESOLUTION No. 11-25-2025(a)

**A RESOLUTION APPROVING THE 2026 BUDGET AND
THE LEVYING OF PROPERTY TAXES FOR THE 2025 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 2026 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 2026 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 Property Tax Levy	\$2,058,772.00
Debt Service Fund Property Tax Levy	<u>\$1,970,728.00</u>
Total Non-TID Property Tax Levy	\$4,029,500.00

WHEREAS, on November 25, 2025, the Village Board of the Village of Prairie du Sac conducted a duly noticed public hearing on the proposed 2026 Budget and the Levying of Property Taxes for the 2025 Tax Year.

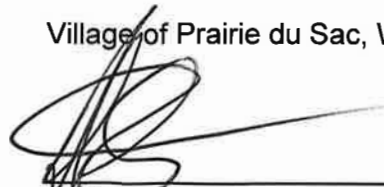
NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby approved the 2026 Budget for the Village of Prairie du Sac as shown in Exhibit 1 to this Resolution and made a part hereof inclusive of all funds including the General Fund, Debt Service Fund, Capital Improvement 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 2026 Budget and that the total levy in the amount of \$4,029,500.00 be placed on the tax roll for the year 2025, collectible in 2026.

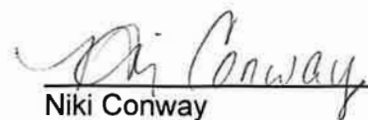
Adopted this 25th day of November 2025.



Village of Prairie du Sac, WI



Andrew Strathman
Village President



Niki Conway
Village Clerk