



# 2018 Annual Budget



*Adopted by the Village Board  
November 28, 2017*

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**BOARD OF TRUSTEES**

Cheryl Sherman, Village President  
Raymond Bolton, Trustee  
Eldor Fruehling, Trustee  
Nick Lester, Trustee  
Lauri Meixelsperger, Trustee  
Craig Bender, Trustee  
Andrew Strathman, Trustee

**ADMINISTRATIVE COMMITTEE**

Eldor Fruehling, Chair  
Nick Lester  
Cheryl Sherman

**VILLAGE OFFICIALS**

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

**JOINT OFFICIALS**

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

## 2018 BUDGET SCHEDULE

Tuesday, August 22, 2017	Committee of the Whole - 2016 Audit Presented, Financial Management Plan Discussed, 2018 Budget Kickoff
Tuesday, September 12, 2017	Village Board Considers Financial Management Plan
Monday, September 18, 2017	Budget Requests Due to Village Administrator
Tuesday, September 26, 2017	Budget Presentations to Village Board – Part I Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (SCDC, Plan Commission) Contingency
Tuesday, October 3, 2017	Administrative Committee Work Session on Budget
Tuesday, October 10, 2017	Budget Presentations to Village Board – Part II 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 17, 2017	Administrative Committee Work Session on Budget
Tuesday, October 24, 2017	Budget Presentations to Village Board – Part III General Revenue Debt Service Fund Tax Increment District Funds Sauk Prairie Transit Fund Sauk Prairie Municipal Court
Tuesday, October 31, 2017	Administrative Committee Work Session and Consideration of Budget
Wednesday, November 1, 2017	Budget Summary & Hearing Notice Sent to Newspaper
Thursday, November 9, 2017	Publication of Budget Summary & Hearing Notice in Newspaper (15 days before the date of the public hearing on budget)
Tuesday, November 28, 2017	Public Hearing and Village Board Consideration of Budget & Levy

# 2018 BUDGET PUBLIC NOTICE

## VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING

### 2018 BUDGET

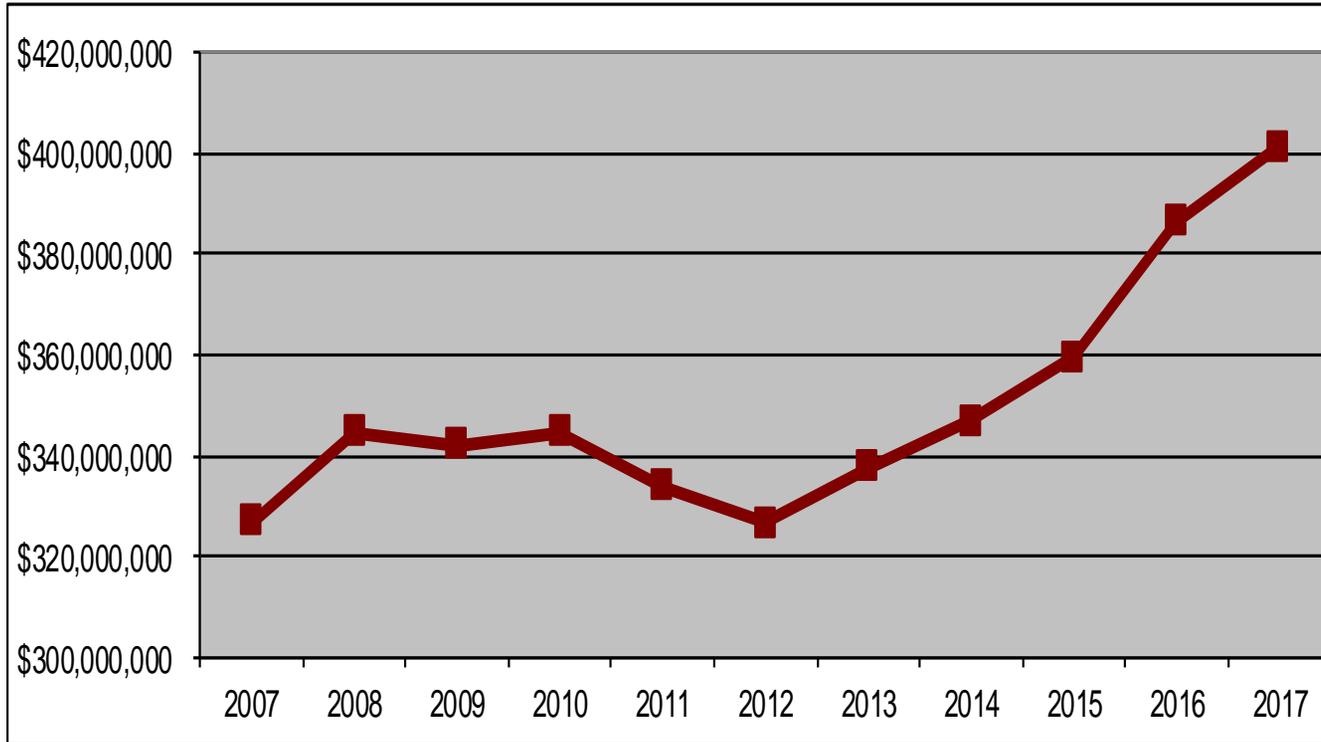
Public notice is hereby given that on November 28, 2017, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2018. A summary of the Proposed Budget is published herewith, and a copy of the complete Proposed Budget is available for public inspection at the Village Hall or [www.prairiedusac.net](http://www.prairiedusac.net).

	2017 Budget	2018 Proposed	% CHANGE
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
Taxes	1,755,935	1,801,290	
Intergovernmental Revenue	555,779	605,314	
Licenses, Permits, Fines & Forfeitures	146,387	145,335	
Public Charges for Services	426,179	419,665	
Miscellaneous Revenues	79,365	85,230	
Undesignated Reserves Applied	-	-	
Total General Fund Revenues	2,963,646	3,056,834	3.14%
<b>EXPENDITURES</b>			
General Government	322,826	320,819	
Public Safety	963,164	985,979	
Public Works	977,794	1,064,420	
Culture & Recreation	582,854	604,800	
Conservation & Development	13,940	14,420	
Contingency	8,000	66,397	
Total General Fund Expenditures	2,868,578	3,056,834	6.56%
GENERAL FUND BALANCE 12/31	2,689,030	2,461,388	
<b>DEBT SERVICE FUND</b>			
<b>REVENUES</b>			
Debt Service Property Tax Levy	1,038,745	1,073,691	
Utility Allocation	170,709	198,176	
TIF Allocation	25,174	24,012	
Other Revenue	-	-	
Total Debt Service Revenues	1,234,628	1,295,879	4.96%
<b>EXPENDITURES</b>			
Total Debt Service Expenditures	1,246,075	1,307,326	4.92%
GENERAL OBLIGATION DEBT BALANCE 12/31	9,556,116	10,119,041	
<b>CAPITAL PROJECTS FUND</b>			
<b>REVENUES</b>			
Capital Projects Property Tax Levy	-	-	
Funds from Borrowing	1,094,352	1,632,000	
Contribution from Utilities/Other Sources	-	447,642	
Total Capital Project Fund Revenues	1,094,352	2,079,642	90.03%
<b>EXPENDITURES</b>			
Total Capital Project Fund Expenditures	1,594,352	2,154,642	35.14%
CAPITAL FUND BALANCE 12/31	107,318	32,318	
<b>TAX INCREMENT DISTRICT (TID) FUND</b>			
<b>REVENUES</b>			
Property Taxes	639,659	639,128	
Exempt Computer Aid	32,820	34,797	
Total TID Revenues	672,479	673,925	0.21%
<b>EXPENDITURES</b>			
TID #2	-	-	
TID #3	185,511	164,365	
TID #4	436,579	454,100	
Repayment of Other Funds	15,208	11,365	
Total TID Expenditures	637,297	629,830	-1.17%
TID FUND BALANCE 12/31	199,345	243,440	
<b>SAUK PRAIRIE TRANSIT FUND</b>			
<b>REVENUES</b>			
	135,449	133,000	-1.81%
<b>EXPENDITURES</b>			
TRANSIT FUND BALANCE 12/31	135,449	133,000	-1.81%
	(13,295)	(13,295)	
<b>ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)</b>			
Revenues	6,289,993	6,601,188	4.95%
Expenditures	6,695,938	6,816,562	1.80%
ENTERPRISE FUND BALANCE 12/31	4,045,507	3,830,133	
<b>PROPERTY TAX LEVY</b>			
General Fund Property Tax	1,470,935	1,503,290	2.20%
Debt Service Fund Property Tax	1,038,745	1,073,691	3.36%
Capital Projects Fund Property Tax	-	-	0.00%
Total Property Tax Levy	2,509,680	2,576,981	2.68%

Niki Conway, Clerk/Treasurer  
Publish 11/09/2017

➤ Published November 9, 2017, in the *Star News*.

# TREND IN EQUALIZED VALUE OF PROPERTY

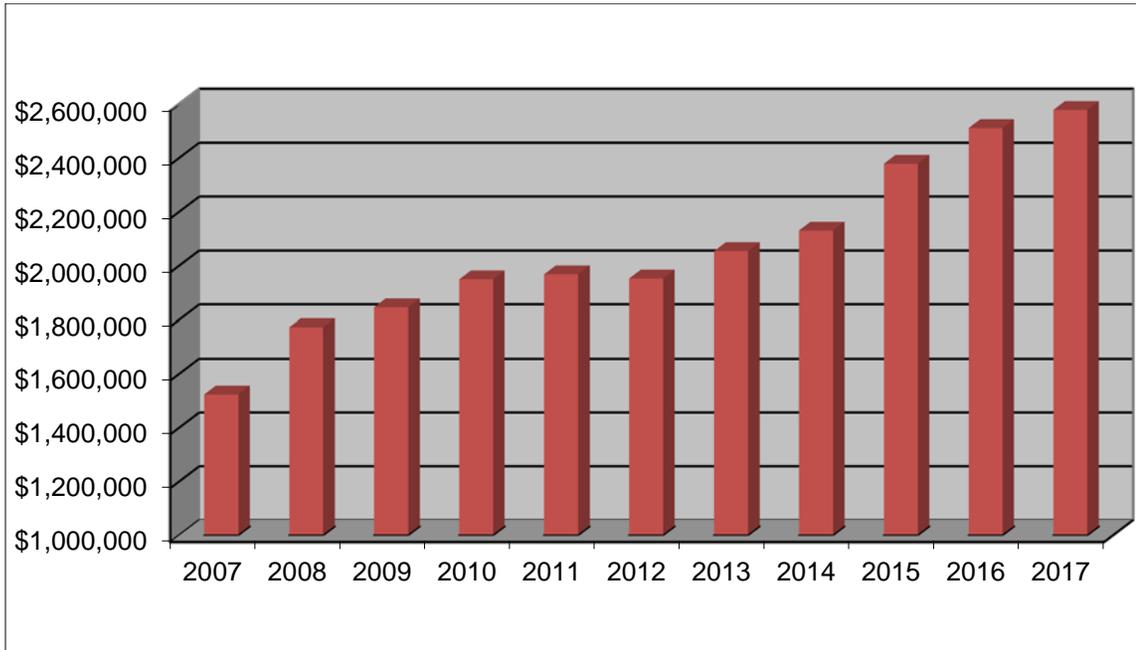


## Total Equalized Value (Includes TIF Increment)

2007	\$326,741,500
2008	\$344,674,200
2009	\$342,070,800
2010	\$344,612,100
2011	\$333,774,800
2012	\$326,468,600
2013	\$337,577,200
2014	\$346,728,200
2015	\$359,383,000
2016	\$386,355,000
2017	\$401,319,000

**22.82% increase since 2007**

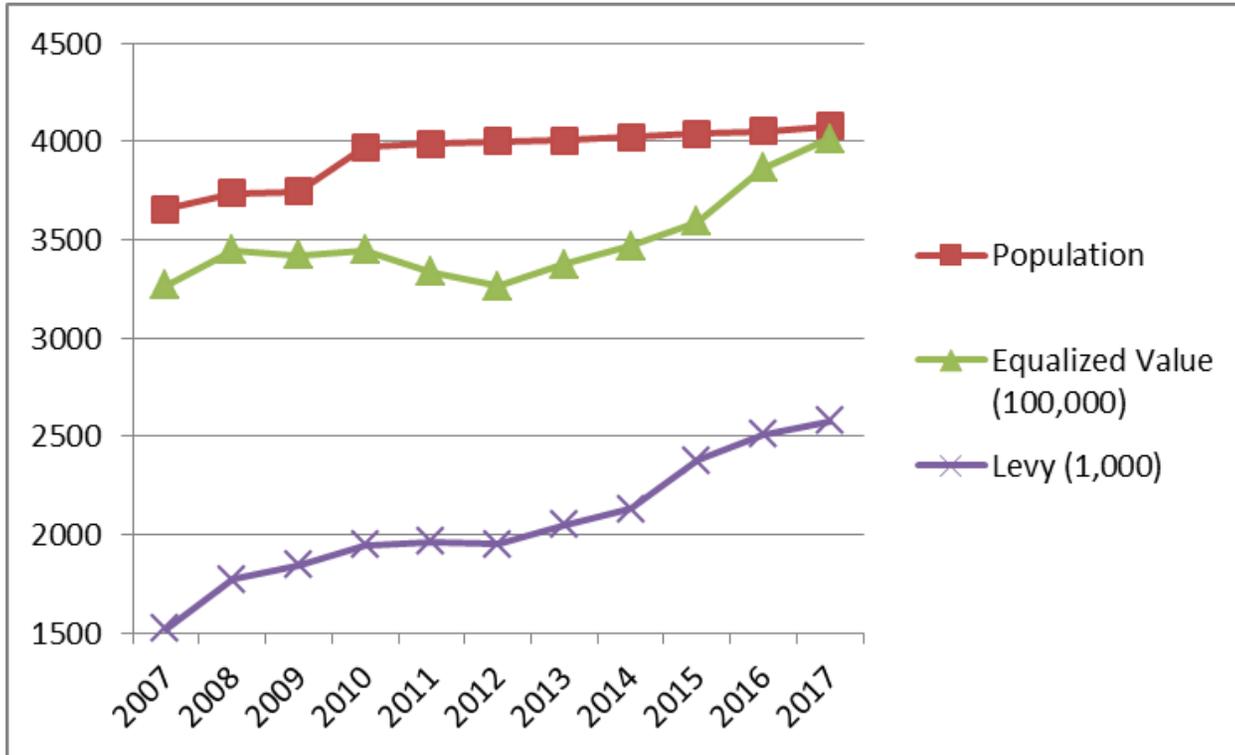
## TREND IN VILLAGE TAX LEVY



Year	Levy	Change
2007	\$ 1,522,525	
2008	\$ 1,771,584	16.36%
2009	\$ 1,844,888	4.14%
2010	\$ 1,947,777	5.58%
2011	\$ 1,966,466	0.96%
2012	\$ 1,950,697	-0.80%
2013	\$ 2,052,431	5.22%
2014	\$ 2,129,317	3.75%
2015	\$ 2,377,014	11.63%
2016	\$ 2,509,680	5.58%
2017	\$ 2,576,981	2.68%

- 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 grown:  
12% since 2007**

## 2017 PAYABLE 2018 MILL RATE

### VILLAGE OF PRAIRIE DU SAC 2017 Total Tax Levies Payable in 2018

Taxing Districts	2016 Levy	2016 Mill Rate	2017 Levy	2017 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,400,534.49	\$ 9.348	\$ 3,541,070.80	\$ 9.580	2.48%
Village of Prairie du Sac	\$ 2,509,680.00	\$ 6.899	\$ 2,576,981.31	\$ 6.972	1.06%
Sauk County	\$ 1,631,195.45	\$ 4.484	\$ 1,679,513.73	\$ 4.544	1.33%
Madison Area Tech School	\$ 345,052.59	\$ 0.949	\$ 349,845.37	\$ 0.947	-0.22%
Tax Increment District (TID)	\$ 641,473.01	\$ 1.763	\$ 654,689.10	\$ 1.771	0.45%
State of Wisconsin	\$ 65,566.76	\$ 0.180	\$ -	\$ -	-100.00%
<b>TOTAL</b>	<b>\$ 8,593,502.30</b>	<b>\$ 23.624</b>	<b>\$ 8,802,100.31</b>	<b>\$ 23.814</b>	<b>0.81%</b>

	2016	2017	Change
Total Assessed Value	\$ 363,767,900	\$ 369,617,200	1.61%
Village Equalized Value	\$ 386,355,000	\$ 401,319,000	3.87%

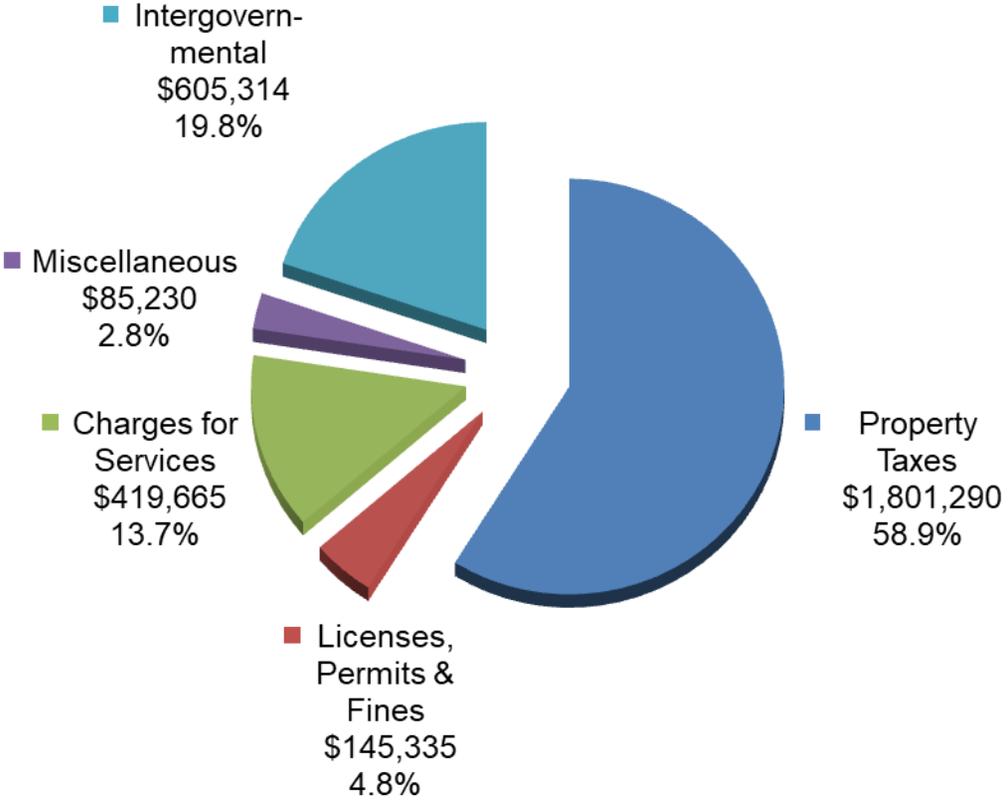
Taxing Districts	2016 % of Total Levy	2016 Taxes for \$200,000	2017 % of Total Levy	2017 Taxes for \$200,000	Change From Prior Year
Sauk Prairie School District	39.6%	\$ 1,869.62	40.2%	\$ 1,916.07	\$ 46.46
Village of Prairie du Sac	29.2%	\$ 1,379.82	29.3%	\$ 1,394.41	\$ 14.58
Sauk County	19.0%	\$ 896.83	19.1%	\$ 908.79	\$ 11.95
Madison Area Tech School	4.0%	\$ 189.71	4.0%	\$ 189.30	\$ (0.41)
Tax Increment District (TID)	7.5%	\$ 352.68	7.4%	\$ 354.25	\$ 1.57
State of Wisconsin	0.8%	\$ 36.05	0.0%	\$ -	\$ (36.05)
<b>TOTAL</b>	<b>100%</b>	<b>\$ 4,724.72</b>	<b>100%</b>	<b>\$ 4,762.82</b>	<b>\$ 38.10</b>

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

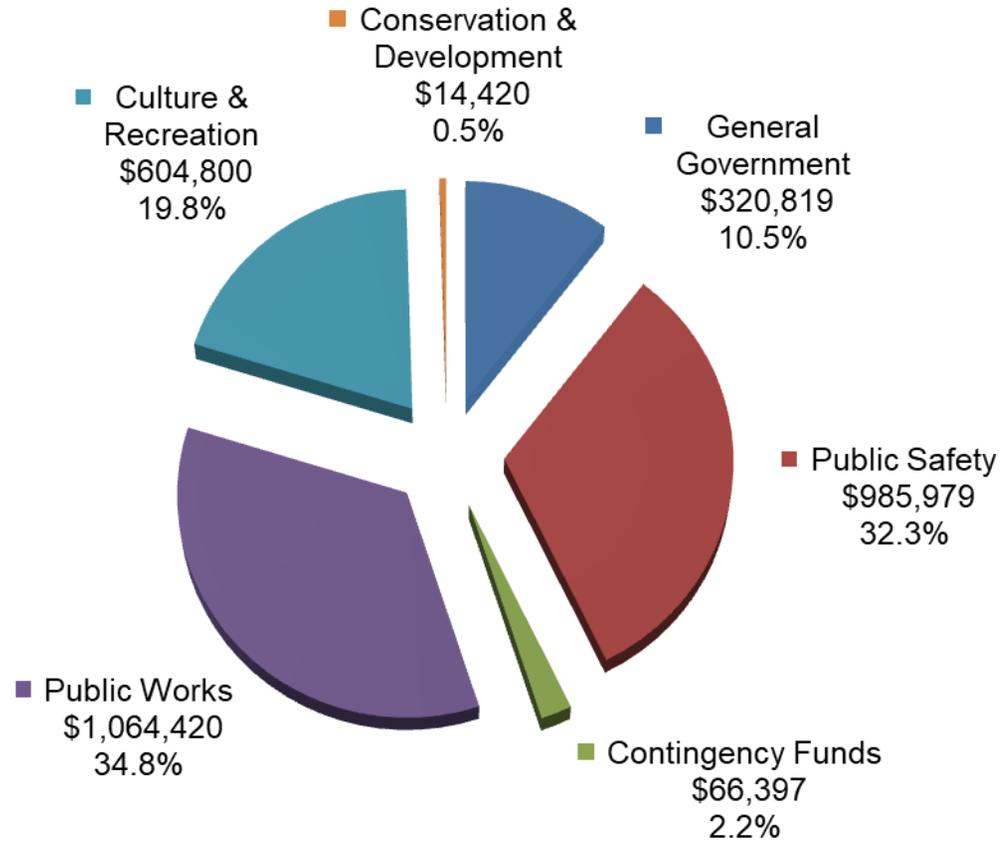
## Your Tax Dollar -- How Is It Divided?



# GENERAL FUND – 2018 REVENUES



# GENERAL FUND – 2018 EXPENDITURES



## CAPITAL IMPROVEMENTS PLAN

Street	PASER Rating (2015)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year
8th Street Reconstruction	2	875	Washington Street	CTH PF	\$239,940	\$100,900	\$10,000	\$139,400	\$490,000	\$123,000	\$613,000	2018
6th Street Reconstruction	3	1,450	Grand Avenue	Broadway	\$364,695	\$96,075	\$8,000	\$169,400	\$638,000	\$160,000	\$798,000	2018
Grand Avenue Reconstruction	4,5	600	15th Street	13th Street	\$175,024	\$51,625	\$4,000	\$6,000	\$237,000	\$59,000	\$296,000	2018
6th Street Reconstruction	1,2	1,250	Broadway	CTH PF	\$329,640	\$116,800	\$6,000	\$165,600	\$618,000	\$155,000	\$773,000	2019
Oak Street	1,5,6,7	1,800	Water Street	5th Street	\$223,625	\$72,625	\$6,000	\$54,280	\$357,000	\$89,000	\$446,000	2019
Water Street Parking Lot Resurfacing	--	--	--	--	\$160,000	--	--	--	\$160,000	\$40,000	\$200,000	2019
8th Street Reconstruction	3	1,300	Grand Avenue	Broadway Street	\$325,763	\$122,150	\$8,000	\$163,460	\$619,000	\$155,000	\$774,000	2020
Woodland Trail Reconstruction	4,5,6,7	5,400	Woodland Trail	--	\$634,000	--	--	--	\$634,000	\$222,000	\$856,000	2020
Woodland Trail Mill and Overlay	4,5,6,7	5,400	Woodland Trail	--	\$170,000	--	--	--	\$170,000	\$43,000	\$213,000	2020
7th Street Reconstruction	4	525	Oak Street	Lincoln Avenue	\$138,830	\$40,750	\$6,000	\$103,900	\$289,000	\$72,000	\$361,000	Future
Lueders Road Sidewalk	--	2,600	Oak Street	Broadway Street	\$109,000	--	--	--	\$109,000	\$27,000	\$136,000	Future
Winnie Avenue Reconstruction	3	1,000	Park Avenue	Water Street	\$231,269	\$81,000	\$8,000	\$115,300	\$436,000	\$109,000	\$545,000	Future
Holley Court Reconstruction	6	1,400	Grand Avenue	Broadway Street	\$338,813	\$49,500	\$6,000	\$164,340	\$559,000	\$140,000	\$699,000	Future
West Grand Avenue Area Mill and Overlay	7	3,860	Meadowlark Lane	Grand Avenue	\$140,000	--	--	--	\$140,000	\$35,000	\$175,000	Future
Industrial Park Resurfacing	4,5,6	5,300	--	--	\$388,000	70000	--	--	\$388,000	\$97,000	\$485,000	Future
Galena Street Reconstruction	4,6,8	1,930	Water Street	9th Street	\$472,459	184,475.00	12,000.00	88,900.00	\$758,000	\$190,000	\$948,000	Future

## Overview

**8th Street Reconstruction** - Full reconstruction of street from Washington to PF. Sidewalk spot replacement Galena to PF (20% assumed). New sidewalk Washington to Galena both sides. New water main and services Washington to PF. Minor sanitary repairs. New storm sewer Washington to PF.

**6th Street Reconstruction** - Full reconstruction of street from Grand to Broadway. Sidewalk spot replacement on west side. New sidewalk on east side from Grand to Broadway. Minor sanitary repairs. Water main and service replacement from Grand to Broadway. New storm sewer from Grand to Broadway.

**Grand Avenue Reconstruction** - Full reconstruction of street from 15th to 13th. New sidewalk on both sides. Minor sanitary sewer repairs. Water service replacement from 15th to 13th. New storm sewer from 15th to 14th.

**6th Street Reconstruction** - Full reconstruction of street from Broadway to PF. Sidewalk spot replacement on west side. New sidewalk on east side from Broadway to Galena. Minor sanitary repairs. Water main and service replacement from Broadway to PF. New storm sewer from Broadway to PF.

**Oak Street Reconstruction** - Full reconstruction of street from Water Street to 5th Street. Water main replacement from Water Street to Prairie Ave. Storm sewer replacement as necessary. Minor sanitary sewer repairs. Cost are for Village of Prairie du Sac's half of roadway only.

**Water Street Parking Lot Resurfacing** - Pavement and base replacement in existing parking lot. New curb at southwest corner of parking lot in front of parking stalls. Remove grass area where information sign is located, replace with pavement and new sign.

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

**Woodland Trail Reconstruction** - Full replacement of asphalt and base course on Woodland Trail, Highland Trail, Highland Court, White Pine Court, Red Pine Court, and Forest Glen Circle.

**Woodland Trail Mill and Overlay** - Mill and overlay of Woodland Trail, Highland Trail, Highland Court, White Pine Court, Red Pine Court, and Forest Glen Circle.

**7th Street Reconstruction** - Full reconstruction of street from Oak to Lincoln. New sidewalk on both sides. Minor sanitary sewer repairs. Water main and service replacement from Oak to Lincoln and main between 6th and 7th. New storm sewer from Oak to Lincoln.

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

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

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

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

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

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

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

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	2,393,146.38	1,470,935.12	735,467.56	1,470,935.12	1,503,290.00	2.20%
41310-00-000-000	UTILITY TAX EQUIVALENT	290,172.85	262,000.00	0.00	289,562.00	275,000.00	4.96%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	28,102.97	23,000.00	32,602.84	37,602.00	23,000.00	0.00%
41800-00-000-000	TAX RECOVERIES	0.00	0.00	0.00	0.00	0.00	0.00%
42500-00-000-000	SPEC. ASSESSMENTS	29,610.87	0.00	0.00	0.00	0.00	0.00%
	<b>TAXES SUBTOTAL</b>	<b>2,741,033.07</b>	<b>1,755,935.12</b>	<b>768,070.40</b>	<b>1,798,099.12</b>	<b>1,801,290.00</b>	<b>2.58%</b>
	<b>INTERGOVERNMENTAL REVENUES</b>						
43410-00-000-000	STATE SHARED REVENUE	161,760.34	119,596.00	17,939.52	119,596.00	119,562.00	(0.03%)
43510-00-000-000	EXEMPT COMPUTER AID	48,334.00	9,443.00	9,564.00	9,564.00	9,704.00	2.76%
43520-00-000-000	FIRE INSURANCE TAX	14,168.40	14,000.00	16,278.06	16,278.00	14,000.00	0.00%
43537-00-000-000	STATE HIGHWAY AID	228,261.95	258,925.48	193,774.08	258,365.56	292,476.00	12.96%
43540-00-000-000	DNR RECYCLING GRANT	15,930.57	15,930.57	16,780.20	16,780.20	16,000.00	0.44%
43720-25-000-862	COUNTY AID - LIBRARY	127,449.00	137,484.00	137,483.00	137,483.00	153,097.00	11.36%
43720-25-000-861	STATE AID - LIBRARY	400.00	400.00	475.00	475.00	475.00	18.75%
43210-00-000-000	FEMA FIRE DEPT GRANT	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>INTERGOVERNMENT SUBTOTAL</b>	<b>596,304.26</b>	<b>555,779.05</b>	<b>392,293.86</b>	<b>558,541.76</b>	<b>605,314.00</b>	<b>8.91%</b>
	<b>LICENSES, PERMITS, FIENS, AND FORFEITURES</b>						
44110-00-000-000	LIQUOR & MALT LICENSES	5,130.66	3,800.00	3,740.00	3,740.00	3,700.00	(2.63%)
44120-00-000-000	OPERATOR LICENSES	1,435.00	3,000.00	3,720.00	3,900.00	1,000.00	(66.67%)
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	300.00	300.00	300.00	0.00%
44122-00-000-000	SODA LICENSES	90.00	20.00	70.00	70.00	35.00	75.00%
44200-00-000-000	DOG LICENSES	2,950.00	2,500.00	1,845.00	3,162.00	2,500.00	0.00%
44201-00-000-000	CAT LICENSES	450.00	400.00	325.00	457.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	525.00	500.00	320.00	540.00	500.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	500.00	500.00	500.00	500.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	54,129.05	52,000.00	28,278.74	48,476.00	47,000.00	(9.62%)
44300-00-000-000	BUILDING PERMITS	71,663.00	32,967.00	23,043.00	39,502.00	34,000.00	3.13%
44400-00-000-000	ZONING PERMITS	969.56	400.00	280.00	480.00	400.00	0.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	55,056.00	50,000.00	41,284.00	63,106.00	55,000.00	10.00%
	<b>FEES SUBTOTAL</b>	<b>193,198.27</b>	<b>146,387.00</b>	<b>103,705.74</b>	<b>164,233.00</b>	<b>145,335.00</b>	<b>(0.72%)</b>

PUBLIC CHARGES FOR SERVICES

46902-00-000-000	PUBLICATION FEES	135.00	100.00	135.00	135.00	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	3,352.00	3,500.00	1,584.00	2,715.00	2,500.00	(28.57%)
46420-00-000-000	REFUSE COLLECTION FEES	345,786.59	327,114.61	200,664.06	342,485.00	340,000.00	3.94%
46710-00-000-000	LIBRARY FINES/FEES	9,788.46	9,000.00	5,543.82	13,589.00	9,000.00	0.00%
46740-00-000-000	SHELTER RENTAL	1,950.00	2,000.00	1,850.00	1,850.00	1,700.00	(15.00%)
46720-00-000-001	TIF ADMINISTRATIVE FEES	14,350.26	14,464.72	14,464.72	15,207.00	11,365.00	(21.43%)
46425-00-000-000	STREET LIGHT FEES	0.00	70,000.00	34,834.17	43,542.71	55,000.00	(21.43%)
	PUBLIC FEES SUBTOTAL	375,362.31	426,179.33	259,075.77	419,523.71	419,665.00	(1.53%)
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	45,316.16	5,000.00	4,707.31	8,069.00	5,000.00	0.00%
47400-00-000-000	COMMISSION SERVICE FEES	7,817.28	12,320.00	4,560.08	12,320.00	13,390.00	8.69%
48100-00-000-000	INTEREST ON RESERVES	11,538.12	3,000.00	8,211.52	14,076.00	8,000.00	166.67%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	17,062.50	16,800.00	7,875.00	15,750.00	15,750.00	(6.25%)
48200-00-000-000	UTILITY FACILITY RENTS	43,003.92	42,245.00	26,042.87	42,245.00	43,090.00	2.00%
	TOTAL MISCELLANEOUS	124,737.98	79,365.00	51,396.78	92,460.00	85,230.00	7.39%
	Transfer from Undesig. Reserves						
	TOTAL REVENUES	4,030,635.89	2,963,645.50	1,574,542.55	3,032,857.59	3,056,834.00	3.14%

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

**TAXES**

<u>Account Description</u>	<u>Notes</u>
General Property Taxes	Portion of Property Tax Levy which funds General Fund expenses. Increase made up of \$32,355 allowable increase due to 1.77% Net New Construction.
Utility Tax Equivalent	Taxes the municipal owned utilities pay to the General Fund.
Tax Exempt Payments	Payments received from Sauk County Housing in lieu of taxes. Kolan and Tower is calculated by applying the Village portion of the mill rate to the value of the property as determined by the Village's assessor. Washington Square is the lesser of either the Village mill rate applied to the property value, as used for Kolan and Tower or calculated as a payment equal to ten percent of the rents, less utilities paid.
Special Assessments	Charges and Assessments against properties for lawn mowing and clearing sidewalks.

**INTERGOVERNMENTAL REVENUE**

<u>Account Description</u>	<u>Notes</u>
State Shared Revenue	State funds meant to offset the burden on local property tax payers.
Exempt Computer Aid	The State subsidizes the exemption of computers from personal property taxes.
Fire Insurance Tax	Funds collected by the State that are to be used for fire prevention activities.
State Highway Aid	State funds that are based on the mileage and amount of funds spent on local roads.
DNR Recycling Grant	State funds used to support the Villages recycling efforts based on expenses and achievement.

County Aid – Library	Aid received from Sauk, Columbia and Dane Counties for providing service to residents of municipalities without libraries.
State Aid – Library	Aid received from State for providing library services.

**LICENSES, PERMITS, FINES, & FORFEITURES**

<u>Account Description</u>	<u>Notes</u>
Liquor & Malt Licenses	License fees collected annually from establishments and organizations that sell and serve alcohol.
Operator Licenses	License fees collected for individuals to serve alcohol at licenses establishments or events. These licenses expire on odd numbered years.
Cigarette Licenses	License fees collected from establishments that wish to sell tobacco products.
Soda Licenses	License fees collected from establishments that wish to sell non-alcohol beverages.
Dog Licenses	License fees collected under state law to licenses dogs. A portion of fees collected are provided to Sauk County.
Cat Licenses	License fees collected to license cats. Amounts collected remain with the Village.
Other Permits	Street opening, street encumbering, etc.
Special Event Permits	Fees collected from organizations that use Village property for special events, i.e. Cow Chip.
Cable TV Franchise Fee	Revenue from Charter Communications and Merr Comm to operate within the Village.
Building Permits	Revenue received for all building permits issued, fully funds cost of Building Inspector.
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. New in 2016.

**PUBLIC CHARGES FOR SERVICES**

<u>Account Description</u>	<u>Notes</u>
Publication Fees	Fees charged when the licensing requires publication.
Real Estate Inquiry Fees	Fees charged for staff time to research delinquent utilities, special charges and assessments when properties are sold.
Refuse Collection Fees	Fee collected via utility bills fully fund the refuse and recycling collection program for all residential, commercial, industrial and publicly owned properties in the Village.
Library Fines/Fees	Fees collected for overdue library materials.
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 related to each district.
Street Light Fees	NEW – Fees to be charged to properties to cover the cost of street lights charged to the General Fund by the Electric Utility.

**MISCELLANEOUS REVENUES**

<u>Account Description</u>	<u>Notes</u>
Misc. Revenues	Revenue not planned or budget for, i.e. insurance settlements, land sales, etc.
Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$12,540) and Sauk Prairie Court Commission (\$850) to provide payroll, bookkeeping services, computer equipment and office space.
Interest on Reserve Fund	Interest income received from investment of reserve funds, primarily in State Investment Pool.

Rental of Village Bldgs      \$15,750 annual rent from Charter Communications 1351 Tower Street.

Utility Facility Rents      Rent paid by utilities for use of Village Hall and Public Works Bldg. The rent covers insurance, utilities, maintenance.  
Village Hall: Electric \$6,326; Water \$3,036; Sewer \$3,036; Storm \$253. PW Building: Electric \$15,220; Water \$7,305; Sewer \$7,305; Storm \$609.

**UNDESIGNATED RESERVES APPLIED**

<u>Account Description</u>	<u>Notes</u>
Undesignated Reserves	Application of reserve funds for specific uses.

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

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	12,000.00	12,480.00	6,020.00	10,320.00	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	5,252.93	4,000.00	2,105.06	3,608.67	4,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	32,777.96	36,015.00	21,657.58	36,015.00	36,735.30	2.00%
51510-10-111-000	ADMINISTRATOR - OTHER	712.93	1,200.00	820.62	1,406.78	1,500.00	25.00%
51400-10-110-000	VILLAGE STAFF SALARIES	68,116.16	74,429.25	40,251.46	69,002.50	76,180.46	2.35%
51400-10-155-000	VILLAGE HALL STAFF FICA	8,224.86	8,724.50	4,273.18	7,325.45	8,919.08	2.23%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	1,910.18	7,755.11	4,141.58	6,212.37	7,811.48	0.73%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	26,597.56	27,457.11	12,608.72	21,614.95	29,412.47	7.12%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,011.11	1,500.00	35.00	1,256.00	1,500.00	0.00%
	<b>TOTAL VILLAGE HALL STAFF</b>	<b>156,603.69</b>	<b>173,560.97</b>	<b>91,913.20</b>	<b>156,761.72</b>	<b>178,538.80</b>	<b>2.87%</b>
51200-10-110-000	ELECTIONS STAFF SALARIES	3,054.25	4,230.00	784.25	784.25	4,230.00	0.00%
51200-10-100-000	ELECTION OTHER	4,069.23	3,000.00	894.19	894.19	4,000.00	33.33%
51400-10-211-000	LEGAL FEES	6,333.56	8,000.00	1,289.40	2,210.40	8,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	21,220.34	21,000.00	8,062.91	13,822.13	20,000.00	(4.76%)
51400-10-320-000	PUBLICATION EXPENSES	1,393.55	2,000.00	1,033.49	1,771.70	2,000.00	0.00%
51500-10-213-000	AUDIT SERVICES	12,916.49	12,500.00	10,700.00	10,700.00	12,500.00	0.00%
51530-10-000-052	ASSESSOR	12,188.22	10,000.00	7,600.00	7,600.00	15,800.00	58.00%
51530-10-000-053	BOARD OF REVIEW	32.00	250.00	-	-	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	8,579.46	6,000.00	4,006.39	6,868.10	7,000.00	16.67%
51550-10-000-000	MISCELLANEOUS EXPEND.	1,084.66	3,500.00	2,866.71	4,914.36	5,000.00	42.86%
51500-10-100-000	VILL HALL EQUIPMENT	1,600.28	2,000.00	166.72	285.81	2,000.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	55,162.20	19,000.00	10,882.54	18,655.78	20,000.00	5.26%
51600-10-350-049	COMPUTER SYSTEM MAINT.	758.24	2,000.00	1,148.04	1,968.07	2,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	6,390.00	10,000.00	6,666.00	6,666.00	9,000.00	(10.00%)
51930-10-514-000	LIABILITY/AUTO INSURANCES	18,698.15	17,000.00	7,909.20	16,302.15	17,500.00	2.94%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	19,743.70	18,000.00	12,354.22	21,178.66	13,000.00	(27.78%)
NEW	WELLNESS PROGRAM	-	10,785.00	-	-	-	
	<b>TOTAL GENERAL VILLAGE</b>	<b>173,224.33</b>	<b>149,265.00</b>	<b>76,364.06</b>	<b>114,621.60</b>	<b>142,280.00</b>	<b>(4.68%)</b>
	<b>TOTAL GENERAL ADMINISTRATION</b>	<b>329,828.02</b>	<b>322,825.97</b>	<b>168,277.26</b>	<b>271,383.32</b>	<b>320,818.80</b>	<b>(0.62%)</b>
52100-10-110-000	SAUK PRAIRIE POLICE	736,365.00	742,093.00	556,569.75	742,093.00	768,320.35	3.53%
52100-10-160-000	MUNICIPAL COURT	-	5,500.00	-	-	4,767.00	(13.33%)
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	2,843.20	5,500.00	2,460.72	4,218.38	<del>6,500.00</del>	0.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	54,916.65	63,600.00	39,723.50	68,097.43	63,550.00	(0.08%)
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	1,983.26	5,630.00	3,448.20	5,911.20	5,630.00	0.00%
52200-20-155-000	FIRE FICA	1,310.83	4,619.00	1,423.95	2,441.06	4,619.00	0.00%
52200-20-000-800	FIRE - COMMUNITY EDUC	2,116.56	2,575.00	184.94	317.04	2,575.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	40,982.56	41,342.00	23,588.35	40,437.17	40,875.00	(1.13%)

\$11,000.00

52200-20-810-000	FIRE - EQUIPMENT	27,563.05	24,030.00	8,807.26	15,098.16	24,170.00	0.58%
52300-20-000-000	AMBULANCE FEES	24,625.70	33,275.13	33,275.13	57,043.08	33,472.17	0.59%
52400-10-000-000	BUILDING INSPECTION	58,281.76	30,000.00	19,777.00	33,903.43	30,000.00	0.00%
52500-10-000-000	EMERGENCY GOVERNMENT	-	5,000.00	-	-	2,500.00	(50.00%)
TOTAL PUBLIC SAFETY		950,988.57	963,164.13	689,258.80	969,559.94	985,978.52	2.37%
53100-15-111-000	DPW TRAINING	4,872.00	5,000.00	3,763.62	6,451.92	6,500.00	30.00%
53100-15-155-000	DPW FICA	19,642.17	20,500.00	11,397.23	19,538.11	20,750.00	1.22%
53100-15-154-000	DPW RETIREMENT	7,402.43	16,270.00	9,697.59	14,546.39	18,170.00	11.68%
53100-15-149-000	DPW EMPLOYEE INSURANCES	71,745.12	74,024.00	45,708.24	78,356.98	82,000.00	10.77%
53100-15-193-000	DPW UNIFORM EXPENSES	1,216.46	2,000.00	2,135.94	2,235.00	2,200.00	10.00%
SUBTOTAL DPW BENEFITS		104,878.18	117,794.00	72,702.62	121,128.40	129,620.00	10.04%
53300-15-110-000	STREETS SALARIES	55,438.02	57,500.00	31,693.56	54,331.82	57,500.00	0.00%
53300-15-000-810	STREETS: SIDEWALK REPAIR	23,535.11	25,000.00	-	25,000.00	35,000.00	40.00%
53300-15-000-811	STREETS: CRACK FILLING	18,000.00	25,000.00	-	25,000.00	45,000.00	80.00%
53300-15-340-000	STREETS SUPPLIES & MAINT	19,212.39	24,000.00	13,958.64	23,929.10	40,000.00	66.67%
53300-15-000-812	STREETS LIGHTING	64,769.16	70,000.00	32,096.95	54,842.00	55,000.00	(21.43%)
SUBTOTAL STREETS		180,954.68	201,500.00	77,749.15	183,102.91	232,500.00	15.38%
53230-15-110-000	SHOP SALARIES	16,370.11	16,000.00	18,486.12	21,365.00	18,000.00	12.50%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	14,621.54	18,000.00	8,573.54	14,697.50	17,000.00	(5.56%)
53230-15-242-000	SHOP BLDG REPAIRS & MNTC.	5,428.70	5,000.00	3,539.15	6,067.11	10,000.00	100.00%
53230-15-340-000	SHOP SUPPLIES	13,403.21	15,000.00	10,299.51	17,656.30	20,000.00	33.33%
SUBTOTAL SHOP		49,823.56	54,000.00	40,898.32	59,785.91	65,000.00	20.37%
53240-15-110-000	MACHINERY SALARIES	6,593.10	14,000.00	4,916.50	8,428.29	10,000.00	(28.57%)
53240-15-450-000	GAS & OIL	15,571.53	20,000.00	7,259.31	12,444.53	20,000.00	0.00%
53240-15-350-000	MACHINERY SUPPLY & MNTC	16,262.81	25,000.00	10,535.13	18,060.22	25,000.00	0.00%
SUBTOTAL MACHINERY		38,427.44	59,000.00	22,710.94	38,933.04	55,000.00	(6.78%)
53300-15-110-813	SNOW & ICE SALARIES	25,570.49	45,000.00	12,860.63	22,046.79	45,800.00	1.78%
53300-15-350-813	SNOW & ICE SUPPLY & MNTC.	51,280.33	52,000.00	31,900.21	51,978.00	53,000.00	1.92%
SUBTOTAL SNOW & ICE		76,850.82	97,000.00	44,760.84	74,024.79	98,800.00	1.86%
53450-15-110-814	TRAFFIC CONTROL SALARIES	5,530.83	8,000.00	1,416.81	2,428.82	8,000.00	0.00%
NEW	TRAFFIC CONTROL - TRAFFIC SIGNAL	-	-	-	-	1,500.00	
53450-15-100-814	TRAFFIC CONTROL - OTHER	5,425.11	6,500.00	870.61	2,779.12	10,000.00	53.85%
SUBTOTAL TRAFFIC CONTROL		10,955.94	14,500.00	2,287.42	5,207.94	19,500.00	34.48%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	1,401.51	7,000.00	2,126.71	3,645.79	7,000.00	0.00%
53640-15-110-816	TREES: CHIPPING SALARIES	7,190.67	15,000.00	7,028.75	12,049.29	15,000.00	0.00%

53640-15-100-815	TREES - OTHER	5,421.76	12,000.00	1,440.10	12,000.00	12,000.00	0.00%
	SUBTOTAL TREES & BRUSH	14,013.94	34,000.00	10,595.56	27,695.07	34,000.00	0.00%
53620-15-110-817	REFUSE: YARD WASTE	22,510.17	25,000.00	12,153.38	20,834.37	25,000.00	0.00%
53620-15-110-818	REFUSE: SOLID WASTE	36,896.39	40,000.00	23,612.11	40,477.90	45,000.00	12.50%
53620-15-100-000	REFUSE - OTHER	8,846.50	10,000.00	-	-	20,000.00	100.00%
53620-15-000-820	REFUSE COLLECT & RECYCLING	331,604.20	325,000.00	171,304.07	342,608.14	340,000.00	4.62%
	SUBTOTAL REFUSE	399,857.26	400,000.00	207,069.56	403,920.41	430,000.00	7.50%
	TOTAL PUBLIC WORKS	875,761.82	977,794.00	478,774.41	913,798.48	1,064,420.00	8.86%
55110-25-110-000	LIBRARY DIRECTOR	54,234.06	58,000.00	33,468.01	58,000.00	59,160.00	2.00%
55110-25-110-860	LIBRARY STAFF SALARIES	181,164.48	193,956.09	109,067.38	193,956.00	203,806.02	5.08%
55110-25-130-000	LIBRARY FRINGES	68,112.90	70,182.91	37,792.21	70,183.00	75,147.96	7.07%
55110-25-191-000	LIBRARY EDUC & MISC	4,134.57	4,195.00	3,027.65	4,195.00	4,195.00	0.00%
55110-25-240-000	LIBRARY BUILDING MNTC	12,606.43	14,370.00	6,398.36	14,370.00	17,870.00	24.36%
55110-25-220-000	LIBRARY BLDG UTILITIES	22,824.52	23,800.00	13,309.71	23,800.00	23,800.00	0.00%
55110-25-000-850	LIBRARY BOOKS	26,294.49	26,500.00	13,830.21	26,500.00	27,500.00	3.77%
55110-25-000-851	LIBRARY PERIODICALS	4,662.04	4,600.00	3,539.72	4,600.00	4,600.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	13,042.68	13,541.00	8,909.17	13,541.00	14,110.19	4.20%
55110-25-000-853	LIBRARY TECHNOLOGY	7,115.43	7,500.00	6,123.78	7,500.00	7,650.00	2.00%
55110-25-340-000	LIBRARY SUPPLIES	7,399.85	7,400.00	4,020.42	7,400.00	7,400.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	5,067.12	5,550.00	5,141.45	5,826.00	5,850.00	5.41%
55110-25-000-049	COMPUTER REPLACEMNT FUND	4,500.00	4,500.00	2,884.82	4,500.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	2,924.44	3,003.44	3,003.44	3,003.00	3,003.44	0.00%
55110-25-000-854	LIBRARY PROGRAMMING	3,610.42	3,600.00	2,193.07	3,600.00	3,600.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	27,040.00	27,895.00	27,895.00	27,895.00	28,196.00	1.08%
	SUBTOTAL LIBRARY	444,733.43	468,593.44	280,604.40	468,869.00	490,388.61	4.65%
55200-15-110-000	PARKS SALARIES	27,702.39	32,000.00	15,634.99	26,802.84	32,000.00	0.00%
55200-15-200-000	PARKS MOWING CONTRACT	20,401.00	18,000.00	9,363.50	16,051.71	18,000.00	0.00%
55200-15-241-000	PARKS EQUIPMENT	12,313.07	15,000.00	4,276.14	15,000.00	15,000.00	0.00%
55200-15-350-000	PARKS SUPPL & MAINT	15,857.71	20,000.00	8,521.52	20,000.00	20,000.00	0.00%
	SUBTOTAL PARKS	76,274.17	85,000.00	37,796.15	77,854.55	85,000.00	0.00%
55300-15-110-040	DECORATIONS SALARIES	1,161.28	3,896.40	404.51	1,265.00	3,000.00	(23.01%)
55300-15-350-040	DECORATIONS SUPPL & MAINT	5,089.56	5,000.00	800.00	4,853.00	6,000.00	20.00%
55300-15-000-712	AIRPORT	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	15,832.00	17,364.00	8,682.00	17,364.00	17,411.00	0.27%
	SUBTOTAL RECREATION	24,582.84	29,260.40	12,886.51	26,482.00	29,411.00	0.51%
	TOTAL RECREATION/CULTURE	545,590.44	582,853.84	331,287.06	573,205.55	604,799.61	3.77%

56000-10-110-000	PLAN COMMISSION SALARIES	460.00	1,440.00	220.00	1,080.00	1,920.00	33.33%
56000-10-000-000	COMP PLAN UPDATE	2,148.83	2,000.00	-	-	2,000.00	0.00%
56000-10-000-706	SAUK COUNTY DEVEL. CORP	1,250.00	-	-	-	-	0.00%
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	-	-	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	600.00	10,000.00	3,225.00	6,450.00	10,000.00	0.00%
TOTAL CONSERV. & DEVELOPMENT		4,458.83	13,940.00	3,445.00	7,530.00	14,420.00	3.44%
57000-10-910-000	CONTINGENCY FUND	2,645.00	-	-	-	<del>15,000.00</del>	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	-	-	-	-	43,397.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	9,665.02	8,000.00	(5,732.00)	(5,732.00)	8,000.00	0.00%
TOTAL CONTINGENCY FUNDS		12,310.02	8,000.00	(5,732.00)	(5,732.00)	66,397.00	729.96%
TOTAL OPERATING EXPENDITURES		2,718,937.70	2,868,577.94	1,665,310.53	2,729,745.30	3,056,833.93	6.56%

\$9,500.00

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

**GENERAL GOVERNMENT**

<u>Account Description</u>	<u>Notes</u>
Village Board Salaries	Trustees are paid \$1,500 annually; the Village President receives \$2,000 annually. Includes stipend for Board members on Police Commission (\$400) & Plan Commission (\$30/meeting).
Village Board Other	Incidental expenses by the Village Board, including membership in League of Municipalities.
Administrator	Represents General Fund's share of Administrator Salary (35%).
Administrator Other	Includes mileage, membership dues, subscription fees for periodicals and reference materials and conference fees.
Village Hall Staff Salaries	Includes 35% of Clerk/Treasurer, 13% of Utility Clerk, 20% of Deputy Clerk/Administrative Assistant and 35% of Director of Public Works/Utilities.
Village Hall Staff FICA	Includes FICA for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Retire	Includes the Village's portion of contribution to Wisconsin Retirement System for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Insurance	Insurance includes health, life, disability, and dental coverage for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Staff Travel/Training	Training/travel includes mileage, lodging & related fees to conferences & seminars attended by Village Hall Staff.
Election Salaries	Covers wages of election works (\$10.00 per hour, \$10.50 per hour for chief inspector).

Election Other	Incidental expenses related to equipment, materials & training for elections.
Legal Fees	Cost associated with general contracted legal services provided to the Village.
Consultant Services	Village retains consultant services for general needs. Engineering & planning services associated with a specific capital project is charged to the Capital Project Account Fund or to the individual development project.
Publication Expenses	Includes publication of notices and minutes in the newspaper.
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.
Property Insurances	Cost of building and equipment insurance.
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.

Wellness Program Wellness Program is an organized program that assists employees to voluntarily make choices that improve health and productivity. Due to lack of employee participation, program illuminated in 2018.

**PUBLIC SAFETY**

Account Description

Notes

Sauk Prairie Police Sauk Prairie Police allocation based on population. In 2018, the Village of Prairie du Sac is responsible for 54%. The law enforcement has been a joint venture with the Village of Sauk City since 1949.

Municipal Court Funds allocated to operate the municipal court. The court also uses court fees for operational expenses. The Court operation is overseen by the elected judge and appointed commission.

Law Legal Fees Costs associated with Village's prosecution (attorney's fees) of Village ordinance violations.

Fire Dept. Salaries Annual salaries for all officers and wages for all Firefighters for all calls, meetings and training sessions.

Fire: Training Allocation reflects cost to recruit and train new firefighters.

Fire: Community Ed. Funding for materials & supplies used for fire prevention and public training.

Fire: Utilities/Maintenance Funding for maintenance and operation of fire station, vehicles and equipment, including equipment replacement/acquisition.

Ambulance Fees Village assessment by Sauk Prairie Ambulance Commission for EMS services based on population. 2018 rate is \$8.21 per person.

Building Inspection The Village retained General Engineering for all residential & commercial building, electrical, plumbing, HVAC and zoning inspections. Inspections are fully funded through permit fees.

Emergency Govt. Incidental training and materials for Village representative to Emergency Government. Funds for emergency operations if needed. Includes maintenance of emergency alert sirens.

## **PUBLIC WORKS**

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

Shop Supplies	Supplies for the Public Works/Utilities Building. Such as tools, etc.
Machinery Salaries	Labor costs associated with the repair and maintenance of equipment and vehicles.
Gas & Oil	General Fund's portion of fueling and lubrication costs for public works vehicles.
Machinery Supply & Maint.	Costs of parts and supplies for Village vehicles.
Snow & Ice Salaries	Labor cost for snowplowing, salting and snow removal.
Snow & Ice Supply & Mntc	Cost of road salt and snow removal related expenses. Includes rent of tractors to plow and move snow. Snow hauling expense is also included in this item.
Traffic Control Salaries	Labor costs associated with painting curbs and crosswalks and maintaining street signs.
Traffic Control – Traffic Sig	Costs associated with the operation and maintenance of traffic signals including electric costs.
Traffic Control - Other	Material costs for purchase and maintenance of traffic and street signage and painting supplies.
Trees: Plant/Trim Salaries	Labor costs for Village tree trimming/removal and planting.
Trees: Chipping Salaries	Labor costs associated with collection/chipping of residential tree trimmings.
Trees - Other	Includes replacement tree, weed spray, tools, and miscellaneous expenses related to trees and all tree planting. Includes costs of park tree additions and replacements.
Refuse: Yard Waste	Labor cost of weekly grass, garden and leaf collection. Items are composted at Village site.
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>
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 benches, picnic tables and play equipment at Village Parks.
Parks Supplies & Mntc	Costs associated with operation and maintenance of Park Buildings & Grounds at all Parks.
Decorations Salaries	Labor costs associated with putting up banners, flags and holiday decorations.
Decorations: Sply & Mntc	Cost of purchase and replacement of decorations, flags and banners.
Sauk Prairie Airport	Allocation to the Sauk Prairie Airport, Inc.
Sauk Prairie Recreation	Includes funds for the proportionate share of the Sauk Prairie Recreation Commission allocation along with other municipalities.

## **CONSERVATION & DEVELOPMENT**

<u>Account Description</u>	<u>Notes</u>
Plan Commission	Meeting stipends of \$40/meeting for citizen members of Plan Commission.

Comprehensive Plan Update Amount represents expenses related to update of the Sauk Prairie Comprehensive Plan.

Sauk Cnty Dvlpmnt Corp. The funding was eliminated in 2017.

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

**CONTINGENCY**

Account Description

Notes

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

Contingency-Equipment Annual allocation toward the replacement of minor capital equipment.

SP Transit Fund Village's allocation of funding the shared-ride taxi service with Village of Sauk City. The Village funds 50% of operating cost deficit after Federal and State Grant Funds and fare revenue.

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

Account	Account Description	2016 Actual	2017 Budget	2017 As of Aug 31	2017 Projected	2018 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,007,946.64	1,038,745.12	0.00	1,038,745.12	1,073,691.31	3.36%
49212-00-000-000	UTILITY ALLOCATION	130,214.05	170,708.59	103,183.20	170,708.59	198,175.55	16.09%
49214-00-000-000	TIF #2 ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00%
49216-00-000-000	TIF #3 ALLOCATION	15,976.79	25,174.00	0.00	25,174.00	24,012.00	(4.62%)
	SAUK PRAIRIE AMBULANCE	0.00	11,447.12	15,000.00	15,000.00	11,447.12	
	TOTAL DEBT SERVICE FUND REVENUE	1,154,137.48	1,246,074.83	118,183.20	1,249,627.71	1,307,325.98	4.92%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	932,932.84	1,012,319.12	996,680.57	1,012,319.12	1,069,074.66	5.61%
58200-00-000-000	DEBT SERVICE - INTEREST	219,204.64	230,255.71	192,854.38	230,255.71	233,251.32	1.30%
58400-00-000-000	FISCAL CHARGES - BOND FEES	3,300.00	3,500.00	4,570.00	4,570.00	5,000.00	42.86%
	TOTAL DEBT SERVICE EXPENDITURE	1,155,437.48	1,246,074.83	1,194,104.95	1,247,144.83	1,307,325.98	4.92%
	Equalized Value	359,838,000.00	386,355,000.00			401,319,000.00	3.87%
	Equalized Mill Rate Per Thousand (Limit \$3.15)	2.80	2.69			2.68	(0.49%)
	Debt Service Tax on \$225,000	700.28	672.14			668.85	(0.49%)
	Monthly Impact	58.36	56.01			55.74	(0.49%)

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

<u>Account Description</u>	<u>Notes</u>
Property Taxes	Amount of principal and interest payments funded through property taxes.
Utility Allocation	Participation in General Obligation debt from Water, Sanitary, Electric & Storm Water Utilities.
TIF #2 Allocation	Contributions from TID Districts for proportionate share of TID-related long-term debt.
TIF #3 Allocation	Contributions from TID Districts for proportionate share of TID-related long-term debt.
Sauk Prairie Ambulance	The Village used General Obligation Debt to provide proceeds towards the cost of the ambulance's new building. The Sauk Prairie Ambulance covers the debt service of the loan each year.
Debt Service Principal	Expected payments due for G.O. Note and Bond payments.
Debt Service Interest	Interest on outstanding general obligation debt, and short-term notes.
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	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
REVENUES							
49000-10-950-206	CAPITAL LEVY	0.00	0.00	0.00	0.00	0.00	
49000-10-950-209	BORROWED FUNDS NEW	\$0.00	1,094,352.00	1,215,704.45	1,094,352.00	1,632,000.00	
	BORROWED FUNDS PREVIOUS	\$1,463,706.90	500,000.00	0.00	420,002.77	75,000.00	
49000-10-950-216	MSIP GRANT / LRIP GRANT	0.00	0.00	0.00	0.00	0.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	0.00	0.00	207,500.00	260,500.00	447,642.00	
TOTAL PROJECT FUND REVENUES		1,463,706.90	1,594,352.00	1,423,204.45	1,774,854.77	2,154,642.00	35.14%
EXPENDITURES							
	CAP PROJ - POLICE DEPT	23,676.00	26,352.00	26,352.00	26,352.00	33,642.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	31,776.50	206,000.00	114,905.50	206,000.00	0.00	
	CAP PROJ - LEAF VAC	0.00	0.00	0.00	0.00	0.00	
	CAP PROJ - PW COLD STORAGE ADDITION	568.00	0.00	0.00	0.00	0.00	
	CAP PROJ - WASHINGTON MUNICIPAL LOT	1,000.00	0.00	0.00	0.00	0.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	50,248.33	20,000.00	0.00	17,937.90	0.00	
	CAP PROJ - AMBULANCE	8,518.07	0.00	0.00	0.00	0.00	
	CAP PROJ - 2016 CAPITAL WORKS IMPROVEMENTS	935,978.57	0.00	0.00	0.00	0.00	
	CAP PROJ - 2017 CAPITAL WORKS IMPROVEMENTS	22,710.04	890,000.00	394,389.02	677,481.87	0.00	
	CAP PROJ - 2018 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	0.00	0.00	1,707,000.00	
	CAP PROJ - WARNING SIRENS	0.00	40,000.00	0.00	39,131.20	0.00	
	CAP PROJ - PARK IMPROVEMENTS	21,242.50	200,000.00	0.00	149,995.92	18,000.00	
	CAP PROJ - VILLAGE HALL IMPROVEMENTS	0.00	60,000.00	58,855.88	58,855.88	33,000.00	
	CAP PROJ - WELL #4 IMPROVEMENTS	0.00	152,000.00	295,200.00	338,600.00	0.00	
	CAP PROJ - SEWER PLANT SCREENING STATION	0.00	0.00	0.00	0.00	150,000.00	
	CAP PROJ - SAND SALT SHED IMPROVEMENTS	0.00	0.00	0.00	0.00	43,000.00	
	CAP PROJ - SEWER JETTER	0.00	0.00	0.00	0.00	50,000.00	
	CAP PROJ - NORTH RIDGE TRAIL CONNECTOR	0.00	0.00	0.00	0.00	120,000.00	
59000-10-950-806	CAP PROJ - GREAT SAUK STATE TRAIL	0.00	0.00	207,500.00	260,500.00	0.00	
TOTAL PROJECT FUND EXPENDITURES		1,095,718.01	1,594,352.00	1,097,202.40	1,774,854.77	2,154,642.00	35.14%

**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>
Capital Levy	No funds are levied at this time due to levy limits imposed by the state.
Borrowed Funds New	This represents the amount of new borrowing that will be need for the Capital Project Fund.
Borrowed Funds Previous	NEW - This represents the amount of previously borrowed funds that will be used for the Capital Project Fund.
MSIP Grant/LRIP 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"> <li>• Sanitary Sewer Fund Reserve \$200,000</li> <li>• General Fund Undesignated Balance \$127,642</li> <li>• General Fund Undesignated Balance \$120,000 (to be repaid by TID#4)</li> </ul>
Police Department	This is the Village's portion of capital funding for the Sauk Prairie Police Department. Funded by General Fund Undesignated Balance.
2018 Capital Works Imprv.	Includes: <ul style="list-style-type: none"> <li>• 8th Street Reconstruction - Full reconstruction of street from Washington to PF. Sidewalk spot replacement Galena to PF (20% assumed). New sidewalk Washington to Galena both sides. New water main and services Washington to PF. Minor sanitary repairs. New storm sewer Washington to PF. 13th Street Reconstruction - Prairie Street (Cty PF) to North Street</li> <li>• 6th Street Reconstruction - Full reconstruction of street from Grand to Broadway. Sidewalk spot replacement on west side. New sidewalk on east side from Grand to Broadway. Minor sanitary repairs. Water main and service replacement from Grand to Broadway. New storm sewer from Grand to Broadway.</li> </ul>

- Grand Avenue Reconstruction - Full reconstruction of street from 15th to 13th. New sidewalk on both sides. Minor sanitary sewer repairs. Water service replacement from 15th to 13th. New storm sewer from 15th to 14th.

Park Improvements	Marion Park Shelter roof replacement (metal). Funded by General Fund Undesignated Balance.
Village Hall Improvements	Roof replacement (metal). Funded by General Fund Undesignated Balance.
Sewer Plan Screening Sta.	To be funded by cash from the Sanitary Sewer Fund Balance.
Sand/Salt Shed Improve	Includes roof replacement, siding replacement and door replacement. Funded by General Fund Undesignated Balance.
Sewer Jetter	Joint Purchase with Sauk City. To be funded by cash from Sanitary Sewer Fund Balance.
North Ridge Trail Connect	Completion of the planned bath to connect the North Ridge Business Park to the Great Sauk State Trail. To be funded by General Fund Undesignated Balance, but repaid by TID #4.

**Village of Prairie du Sac  
TID FUND**

Account	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	Increase
<b>REVENUES</b>							
41120-00-000-004	Tax Increment Revenue TID #2	\$298,624.33	-	-	-	-	
41120-00-000-005	Tax Increment Revenue TID #3	262,029.11	285,237.38	145,962.18	285,237.38	290,773.41	
	Tax Increment Revenue TID #4	361,106.02	354,422.06	178,398.22	354,422.06	363,915.25	
	Exempt Computer Aid TID #2	2,382.00	-	-	-	-	
	Exempt Computer Aid TID #3	2,546.00	2,678.00	2,794.00	2,794.00	2,835.00	
	Exempt Computer Aid TID #4	31,503.00	30,142.00	31,499.00	31,499.00	31,962.00	
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	
	TID Fund Balance Applied	309,595.67	-	-	-	-	
<b>TOTAL TID FUND REVENUE</b>		<b>958,190.46</b>	<b>672,479.44</b>	<b>358,653.40</b>	<b>673,952.44</b>	<b>689,485.66</b>	<b>3%</b>
<b>EXPENDITURES</b>							
58000-00-000-005	TID #3 Debt Service	15,976.79	25,174.00	-	25,174.00	24,012.00	
58900-00-000-004	TID #2 Proj Expenses	610,752.00	-	-	-	-	
58900-00-000-005	TID #3 Proj Expenses	152,825.00	160,337.00	225.00	156,848.00	140,353.00	
58900-00-000-204	TID #4 Proj Expenses	344,034.45	436,578.51	1,476.00	379,545.77	454,099.99	
59260-00-000-005	Utility Fund/Gen Fund Advancement	14,464.72	15,207.96	-	15,207.96	11,365.31	
<b>TOTAL TID FUND EXPENSES</b>		<b>1,138,052.96</b>	<b>637,297.47</b>	<b>1,701.00</b>	<b>576,775.73</b>	<b>629,830.30</b>	<b>-1%</b>

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

A separate fund was established in 2001 to fully segregate revenues and project related costs associated with TIF District #3 (Downtown) and TIF District #4 (North Ridge Business Park). Increment funds will be used primarily to cover debt service payments associated with general obligation borrowing advanced to TID Fund. Increment is also used to fund developer payments to offset the cost of installing infrastructure and redevelopment costs associated with individual projects. Termination Years TID #3 – 2023, TID #4 – 2028.

<u>Account Description</u>	<u>Notes</u>
Revenue TID #3/TID #4	Property taxes for the school, county, technical college, and municipality are based on the taxable value of the TID at the time it is created. The tax rates are applied to the TID value increment, which results in additional revenues collected for the district's fund.
Exempt Computer TID #3	The State subsidizes the exemption of computers from personal property taxes.
Exempt Computer TID #4	The State subsidizes the exemption of computers from personal property taxes.
Utility/Gen Fund Advance	Funds provided by utility funds or general fund to accomplish projects that would be repaid by generated TID revenue.
TID Fund Balance Applied	TID fund balance applied to projects.
TID #3 Debt Service	Portion of G.O. Debt service that was used to fund infrastructure improvements and redevelopment in the Downtown.
TID #3 Project Expenses	Funds available for small infrastructure improvements and redevelopment. Includes developer payments for Eagle Island.
TID #4 Project Expenses	Funds available for small infrastructure improvements in the North Ridge Business Park. Includes developer payments to developer of North Ridge, Schwarz Insurance, and Compeer Financial.
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	2016 Actual	2017 Budget	2017 As of August 31	2017 Projected	2018 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	9,665.02	7,960.16	-	-	5,000.00	-37.19%
	SAUK CITY ALLOCATION	9,665.02	7,960.16	-	-	5,000.00	-37.19%
	FARE REVENUES	45,075.30	42,000.00	42,008.20	58,250.00	50,000.00	19.05%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	2,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	116,999.00	76,528.68	30,297.00	76,528.00	72,000.00	-5.92%
	<b>Total Transit Fund Revenues</b>	<b>183,404.34</b>	<b>135,449.00</b>	<b>73,305.20</b>	<b>136,778.00</b>	<b>133,000.00</b>	<b>-1.81%</b>
	<b>Expenditures</b>						
	TRANSIT SERVICE	131,765.01	135,449.00	86,970.74	129,395.08	133,000.00	
	<b>Total Transit Fund Expenses</b>	<b>131,765.01</b>	<b>135,449.00</b>	<b>86,970.74</b>	<b>129,395.08</b>	<b>133,000.00</b>	<b>-1.81%</b>
	Ridership	11,582		8,575	12,686	12,500	

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

The Village of Prairie du Sac acts as the lead agency in applying for Department of Transportation operating assistance grants for the operation of shared-ride taxi service, which started in February of 2000. The Village of Sauk City participates, on an equal basis, on any operating deficit after grant and fare revenue. Brown Cab Service has been contracted for providing the taxi service since January 1, 2001 (awarded after RFPs). The Dept. of Transportation operating assistance grant, awarded annually, covers approximately 60% of the operating cost.

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

Village of Prairie du Sac - Electric  
ELECTRIC FUND

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales	\$1,705,749.54	1,617,954.00	\$980,729.37	1,681,250.35	1,639,441.00	1.33%
00442-00-070-000	Commercial Sales	434,928.23	446,936.00	250,181.21	428,882.07	452,928.00	1.34%
00443-00-080-000	Large Power	980,840.31	960,177.00	576,085.75	987,575.57	974,044.00	1.44%
00443-00-083-000	Industrial Power	1,236,157.81	1,247,839.00	773,907.68	1,326,698.88	1,265,744.00	1.43%
00443-00-081-000	Small Power	826,893.24	840,969.00	454,580.04	779,280.07	852,787.00	1.41%
00444-00-090-000	Public Street & Highway Lighting	61,886.05	54,855.00	31,143.24	53,388.41	53,859.00	(1.82%)
Total Operating Revenue		5,246,455.18	5,168,730.00	3,066,627.29	5,257,075.35	5,238,803.00	1.36%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	4,992.48	5,000.00	3,005.77	5,152.75	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	13,343.32	5,000.00	2,000.00	3,428.57	5,000.00	0.00%
Total Other Revenue		18,335.80	10,000.00	5,005.77	8,581.32	10,000.00	0.00%
Total Operating Revenues		5,264,790.98	5,178,730.00	3,071,633.06	5,265,656.67	5,248,803.00	1.35%
EXPENSES							
00555-00-000-000	Purchased Power	4,108,494.76	4,128,667.00	1,954,779.75	3,909,559.50	4,194,255.00	1.59%
Supply and Transmission Total		4,108,494.76	4,128,667.00	1,954,779.75	3,909,559.50	4,194,255.00	1.59%
00580-00-000-000	Operation Supervision Expense	33,229.66	32,603.00	20,166.01	34,570.30	35,261.00	8.15%
00585-00-000-000	Street Light/Signal System Expense	3,599.51	5,000.00	4,914.70	4,914.70	5,000.00	0.00%
00586-00-000-000	Meter Expenses	915.50	1,500.00	150.80	258.51	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	728.00	1,500.00	0.00	0.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	67,361.70	40,000.00	26,650.50	45,686.57	48,000.00	20.00%
00593	Mntc. of Lines	176,838.26	125,000.00	95,541.04	124,658.00	130,000.00	4.00%
00595	Mntc. of Line Transformers	1,579.46	5,000.00	150.80	258.51	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	16,372.25	12,000.00	1,941.85	3,328.89	12,000.00	0.00%
00597	Mntc. of Meters	2,548.25	8,000.00	203.80	349.37	8,000.00	0.00%
00598	Mntc. of Miscellaneous Distribution Plant	210.00	126,600.00	0.00	116,600.00	10,000.00	(92.10%)

	Distribution Expense Total	303,382.59	357,203.00	149,719.50	330,624.86	256,261.00	(28.26%)
00902-00-110-000	Meter Reading Labor	3,547.00	2,870.00	1,803.10	3,091.03	3,500.00	21.95%
00903	Accounting and Collection Labor	51,655.74	69,845.00	31,728.69	54,392.04	71,000.00	1.65%
00905-00-000-000	Supplies and Expenses	1,825.71	3,200.00	1,554.51	2,664.87	3,200.00	0.00%
00904-00-000-000	Uncollectible Accounts	88.08	1,000.00	(4.85)	(8.31)	1,000.00	0.00%
	Customer Accounts Total	57,116.53	76,915.00	35,081.45	60,139.63	78,700.00	2.32%
00920-00-110-000	Administrative and General Salaries	44,492.32	43,805.00	28,976.36	49,673.76	50,750.00	15.85%
00921-00-000-000	Office Supplies and Expenses	24,257.26	24,000.00	14,051.77	23,516.00	25,000.00	4.17%
00923-00-000-000	Outside Services Employed	12,813.17	35,000.00	30,823.59	32,824.00	36,000.00	2.86%
00924-00-000-000	Property Insurance	18,381.20	20,000.00	12,468.79	21,375.07	22,000.00	10.00%
00925-00-000-000	Injuries and Damages	1,520.94	3,000.00	96.71	165.79	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	162,992.71	158,875.00	84,587.75	145,007.57	150,000.00	(5.59%)
00928-00-000-000	Regulatory Commission Expense	73.34	5,000.00	165.22	283.23	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	57,546.08	38,000.00	24,190.38	41,469.22	42,000.00	10.53%
00933-00-000-000	Transportation Expenses	21,171.57	20,000.00	2,675.99	4,587.41	20,000.00	0.00%
	Administrative and General Total	343,248.59	347,680.00	198,036.56	318,902.06	353,750.00	1.75%
	Total Operating Expenses	4,812,242.47	4,910,465.00	2,337,617.26	4,619,226.05	4,882,966.00	(0.56%)
	NET OPERATING INCOME	452,548.51	268,265.00	734,015.80	646,430.63	365,837.00	36.37%
00419-00-000-000	Interest Income	5,083.80	3,000.00	3,726.97	6,389.09	3,000.00	0.00%
00454-00-000-000	Rent from Electric Property	24,346.23	20,000.00	19,170.14	32,863.10	22,000.00	10.00%
00456-00-000-000	Miscellaneous Electric Revenue	5,517.50	1,000.00	4,530.03	7,765.77	1,000.00	0.00%
	Total Non-Operating Revenue	34,947.53	24,000.00	27,427.14	47,017.95	26,000.00	8.33%
00403-00-000-000	Depreciation	257,967.32	290,000.00	0	260,000.00	265,000.00	(8.62%)
00408-00-000-000	Taxes	142,225.94	155,000.00	0	155,000.00	160,000.00	3.23%
00430-00-000-000	Principal on Long Term Debt	0.00	0.00	0.00	0.00	112,350.52	0.00%
00427-00-000-000	Interest on Long Term Debt	22,630.83	22,798.00	10,398.75	20,798.00	18,898.00	(17.11%)
	Total Non-Operating Expense	422,824.09	467,798.00	10,398.75	435,798.00	556,248.52	18.91%

Village of Prairie du Sac - Sewer  
SANITARY SEWER FUND

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
<b>REVENUE</b>							
00722-00-060-000	Residential Sales	\$292,040.63	300,000.00	\$170,799.40	292,798.97	295,000.00	(1.67%)
00722-00-070-000	Commercial Sales	106,418.11	95,000.00	67,330.46	115,423.65	100,000.00	5.26%
00722-00-080-000	Industrial Sales	3,385.23	4,000.00	1,920.67	3,292.58	4,000.00	0.00%
00723-00-098-000	Public Authority Sales	15,235.05	14,000.00	8,411.64	14,419.95	14,000.00	0.00%
<b>Total Operating Revenue</b>		<b>417,079.02</b>	<b>413,000.00</b>	<b>248,462.17</b>	<b>425,935.15</b>	<b>413,000.00</b>	<b>0.00%</b>
<b>EXPENSES</b>							
00811-00-000-000	Disposal Expenses	170,883.34	145,000.00	85,236.88	146,120.37	155,000.00	6.90%
00820-00-110-000	Supervision and Labor	10,338.63	12,000.00	6,721.99	11,523.41	12,500.00	4.17%
00827-00-000-000	Operating Supplies and Expenses	7,681.07	10,000.00	3,427.96	5,876.50	10,000.00	0.00%
00828-00-000-000	Transportation Expenses	631.18	1,000.00	372.55	638.66	1,000.00	0.00%
00831	Maintenance of Collection System	10,646.61	10,000.00	3,769.36	6,461.76	10,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	5,331.92	10,000.00	0.00	0.00	10,000.00	0.00%
<b>Total Operating Expenses</b>		<b>205,512.75</b>	<b>188,000.00</b>	<b>99,528.74</b>	<b>170,620.70</b>	<b>198,500.00</b>	<b>5.59%</b>
00840-00-110-000	Billing, Collecting, and Accounting	17,045.76	17,380.00	10,817.54	18,544.35	19,000.00	9.32%
00842-00-110-000	Meter Reading Labor	1,459.30	2,200.00	692.98	1,187.97	1,200.00	(45.45%)
<b>Total Customer Account Expenses</b>		<b>18,505.06</b>	<b>19,580.00</b>	<b>11,510.52</b>	<b>19,732.32</b>	<b>20,200.00</b>	<b>3.17%</b>
00850-00-110-000	Administration and General Salaries	13,323.50	20,000.00	8,616.64	14,771.38	20,000.00	0.00%
00851-00-000-000	Office Supplies and Expenses	5,619.26	6,000.00	3,388.78	5,809.34	6,000.00	0.00%
00852-00-000-000	Outside Services	14,650.04	10,000.00	4,539.55	7,782.09	10,000.00	0.00%
00924-00-000-000	Insurance Expenses	6,495.30	5,000.00	4,102.08	7,032.14	7,000.00	40.00%
00854-00-000-000	Employee Pensions and Benefits	22,633.25	24,000.00	12,883.81	22,086.53	26,000.00	8.33%
00856-00-000-000	Miscellaneous Expenses	5,509.67	6,000.00	3,922.64	6,724.53	6,000.00	0.00%
00857-00-000-000	Rents	9,745.00	11,000.00	4,970.75	8,521.29	11,000.00	0.00%
<b>Total Administrative Expenses</b>		<b>77,976.02</b>	<b>82,000.00</b>	<b>42,424.25</b>	<b>72,727.29</b>	<b>86,000.00</b>	<b>4.88%</b>
<b>Total Expenses</b>		<b>301,993.83</b>	<b>289,580.00</b>	<b>153,463.51</b>	<b>263,080.30</b>	<b>304,700.00</b>	<b>5.22%</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>115,085.19</b>	<b>123,420.00</b>	<b>94,998.66</b>	<b>162,854.85</b>	<b>108,300.00</b>	<b>(12.25%)</b>
00419-00-000-000	Interest Income	2,343.18	1,000.00	2,111.33	3,619.42	1,000.00	0.00%
00731-00-000-000	Penalties	531.85	500.00	325.30	557.66	500.00	0.00%
00403-00-000-000	Depreciation	53,308.44	50,000.00	0	54,321.00	55,000.00	10.00%
00408-00-000-000	Taxes	4,275.97	3,800.00	0	4,432.00	4,500.00	18.42%
00433-00-000-000	Shared Interest/Principle Expense	0.00	70,311.88	29648.6	70,311.88	70,000.00	(0.44%)
00427-00-000-000	Interest Expense	13,661.84	179.18	532.34	532.34	0.00	(100.00%)
00231-00-000-000	Debt Principle	0.00	11,953.14	11,953.12	11,953.12	0.00	(100.00%)
<b>Nonoperating Revenue/Expense</b>		<b>46,713.97</b>	<b>58,987.68</b>	<b>84,949.83</b>	<b>95,793.47</b>	<b>50,300.00</b>	<b>(14.73%)</b>

Village of Prairie du Sac - Storm Water  
STORM WATER FUND

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
<b>REVENUE</b>							
00702-00-000-000	Storm Water Sales	\$116,570.09	116,000.00	\$68,756.01	117,867.45	118,000.00	1.72%
00470-00-000-000	Storm Water Penalties	82.31	85.00	56.08	96.14	85.00	0.00%
00419-00-000-000	Interest Income	343.95	100.00	319.26	547.30	100.00	0.00%
Total Operating Revenue		116,996.35	116,185.00	69,131.35	118,510.89	118,185.00	1.72%
<b>ADMINISTRATION EXPENSES</b>							
00920-00-110-000	Admin and Gen-Salaries	6,226.33	10,200.00	4,008.23	6,871.25	10,200.00	0.00%
00921-00-000-000	Office Supplies	4,645.87	5,000.00	2,838.47	4,865.95	5,000.00	0.00%
00923-00-000-000	Outside Services	3,362.69	9,000.00	1,476.00	2,530.29	9,000.00	0.00%
00924-00-000-000	Insurance Expense	943.55	1,000.00	673.39	1,154.38	1,200.00	20.00%
00926-00-000-000	Employee Pensions and Bene	12,510.13	9,400.00	3,655.06	6,265.82	9,400.00	0.00%
00930-00-000-000	Miscellaneous Expense	6,103.49	7,500.00	4,207.02	7,212.03	7,500.00	0.00%
00408-00-000-000	Taxes	0	-	0	0.00	-	0.00%
Total Administrative Expense		33,792.06	42,100.00	16,858.17	28,899.72	42,300.00	0.48%
<b>OPERATING EXPENSES</b>							
00831-00-110-000	Collection System-Labor	1,784.17	3,200.00	603.70	1,034.91	3,200.00	0.00%
00834-00-110-819	Leaf Collection-Labor	11,504.77	13,000.00	883.80	1,515.09	13,000.00	0.00%
00834-00-110-821	Street Sweeping-Labor	4,494.02	7,000.00	2,883.94	4,943.90	7,000.00	0.00%
00835-00-000-000	Maintenance of Collection System	2883.34	10,000.00	0.00	10,000.00	14,000.00	40.00%
00832-00-000-000	Maintenance of Detention Basins	11,273.00	10,000.00	4,976.00	8,530.29	14,000.00	40.00%
00837-00-000-000	Maintenance of Equipment	22,314.27	10,000.00	0	10,000.00	20,000.00	100.00%
00903-00-000-000	Supplies and Expenses	372.81	1,500.00	165.00	282.86	1,500.00	0.00%
Total Operating Expenses		54,626.38	54,700.00	9,512.44	36,307.04	72,700.00	32.91%
NET OPERATING INCOME/(LOSS)		28,577.91	19,385.00	42,760.74	53,304.13	3,185.00	(83.57%)

Village of Prairie du Sac - Water  
WATER FUND

Account Number	Account Description	2016 Actual	2017 Budget	2017 As of July 31	2017 Projected	2018 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	\$361,455.86	276,302.00	\$235,982.41	404,541.27	375,000.00	35.72%
00461-00-070-000	Commercial Sales	98,304.59	60,737.00	74,799.39	128,227.53	130,000.00	114.04%
00461-00-080-000	Industrial Sales	9,668.43	6,963.00	8,993.73	15,417.82	15,000.00	115.42%
Total Metered Revenue		469,428.88	344,002.00	319,775.53	548,186.62	520,000.00	51.16%
00460-00-000-000	Unmetered Sales	560.91	1,200.00	151.50	259.71	1,200.00	0.00%
00462-00-000-000	Private Fire Protection	10,301.52	8,928.00	6,009.22	10,301.52	10,000.00	12.01%
00463-00-000-000	Public Fire Protection	192,845.33	153,876.00	125,795.87	215,650.06	205,000.00	33.22%
00464-00-098-000	Sales to Other Public Authorities	22,177.86	16,072.00	12,773.47	21,897.38	24,000.00	49.33%
Total Other Sales Revenue		225,885.62	180,076.00	144,730.06	248,108.67	240,200.00	33.39%
00470-00-000-000	Forfeited Discounts	993.23	1,000.00	675.75	1,158.43	1,000.00	0.00%
00474-00-000-000	Other Water Revenue	6,429.74	-	0	0.00	0.00	0.00%
Total Other Operating Revenue		7,422.97	1,000.00	675.75	1,158.43	1,000.00	0.00%
TOTAL OPERATING REVENUE		702,737.47	525,078.00	465,181.34	797,453.73	761,200.00	44.97%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	51,730.97	60,000.00	25,526.75	43,760.14	60,000.00	0.00%
00626-00-000-000	Operation Supplies and Expenses	1,533.52	4,000.00	1,331.80	2,283.09	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	22,687.30	21,717.38	14,800.76	25,372.73	24,000.00	10.51%
Total Pumping Expenses		75,951.79	85,717.38	41,659.31	71,415.96	88,000.00	2.66%
00642-00-110-000	Operation Labor	685.80	1,600.00	432.15	740.83	1,600.00	0.00%
00641-00-000-000	Chemicals	3,171.51	6,000.00	663.20	1,136.91	6,000.00	0.00%
Operations Supplies & Expenses		3,857.31	7,600.00	1,095.35	1,877.74	7,600.00	0.00%
Total Water Treatment Expenses		3,857.31	7,600.00	1,095.35	1,877.74	7,600.00	0.00%
00640	Operation Labor	44,530.58	45,500.00	26,108.72	44,757.81	48,230.00	6.00%
00643-00-000-000	Operations Supplies & Expenses	3,398.70	10,000.00	1,194.78	2,048.19	10,000.00	0.00%
00673	Maintenance of Mains	3,760.97	10,000.00	2,314.93	3,968.45	10,000.00	0.00%
00675-00-110-000	Maintenance of Services	1,888.70	10,000.00	2,709.24	4,644.41	10,000.00	0.00%

00676	Maintenance of Meters	13,555.95	25,000.00	4,394.96	7,534.22	10,000.00	(60.00%)
00677-00-110-000	Maintenance of Hydrants	2,714.73	4,000.00	1,914.98	3,282.82	8,000.00	100.00%
00678	Maintenance of Other Plant	1,549.54	1,500.00	0.00	0.00	1,500.00	0.00%
Total Trans. and Distr. Expenses		71,399.17	106,000.00	38,637.61	66,235.90	97,730.00	(7.80%)
00902-00-110-000	Meter Reading Labor	1,814.11	4,000.00	602.35	1,032.60	2,000.00	(50.00%)
00903-00-110-000	Accounting and Collection Labor	17,716.51	18,000.00	11,412.36	19,564.05	20,000.00	11.11%
00905-00-000-000	Supplies and Expenses	2,916.98	3,000.00	1,078.96	1,849.65	3,000.00	0.00%
Total Customer & Accounts Exp.		22,447.60	25,000.00	13,093.67	22,446.29	25,000.00	0.00%
00920-00-110-000	Administrative & General Salaries	18,005.55	17,900.00	11,710.43	20,075.02	20,250.00	13.13%
00921-00-000-000	Office Supplies and Expenses	5,617.26	5,000.00	3,388.78	5,809.34	6,000.00	20.00%
00923-00-000-000	Outside Service Employed	38,925.38	40,000.00	12,508.98	21,443.97	30,000.00	(25.00%)
00924-00-000-000	Property Insurance	11,235.10	9,000.00	8,268.32	8,268.32	10,000.00	11.11%
00926-00-000-000	Employee Pensions and Benefits	67,581.65	74,000.00	37,120.09	63,634.44	74,000.00	0.00%
00930-00-000-000	Miscellaneous General Expenses	17,792.45	20,000.00	10,814.28	18,538.77	20,000.00	0.00%
00933-00-000-000	Transportation Expenses	1,365.74	5,000.00	1,075.42	1,843.58	5,000.00	0.00%
Total Admin and General Exp		160,523.13	170,900.00	84,886.30	139,613.43	165,250.00	(3.31%)
TOTAL OPERATING EXPENSES		334,179.00	395,217.38	179,372.24	301,589.33	383,580.00	(2.94%)
NET OPERATING INCOME		368,558.47	129,860.62	285,809.10	495,864.40	377,620.00	190.79%
Non-Operating Revenue							
00419-00-000-000	Interest Income	2,122.16	500.00	361.64	619.95	500.00	0.00%
00454-00-000-000	Rent from Water Property	31,170.00	31,000.00	32,417.00	32,417.00	32,000.00	3.23%
Total Non-Operating Revenue		33,292.16	31,500.00	32,778.64	33,036.95	32,500.00	3.17%
Non-Operating Expense							
00403-00-000-000	Depreciation	139,745.05	135,000.00	0	135,000.00	142,250.00	5.37%
00408-00-000-000	Taxes	135,354.00	134,400.00	0	134,400.00	143,795.00	6.99%
00433-00-000-000	Shared Interest/Principle Expense	0.00	100,396.72	73,181.45	100,397.00	128,190.00	27.68%
00427-00-000-000	Interest Expense	50,710.74	27,367.74	14,085.26	27,367.74	25,745.00	(5.93%)
00430-00-000-000	Principle	0.00	72,980.51	0.00	72,980.00	74,587.00	2.20%
Total Non-Operating Expense		325,809.79	470,144.97	87,266.71	470,144.74	514,567.00	9.45%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION  
2018 BUDGET**

Approved by Court Commission September 19, 2017

**COURT COMMISSION - REVENUES**

Acct #300	DESCRIPTION	2016 Actual	2017 Budget	9/15/2017 2017 YTD	2017 Projected	2018 Budget	% CHANGE
<b>Operating Revenue</b>							
41100	Fines & Citations	134,508	128,000	114,716	152,954	143,731	12.3%
47200	Miscellaneous Revenue	-	-	378	378		0.0%
<b>Total Operating Revenue</b>		<b>134,508</b>	<b>128,000</b>	<b>115,094</b>	<b>153,332</b>	<b>143,731</b>	<b>12.3%</b>

**COURT COMMISSION - EXPENSES**

Acct #300	DESCRIPTION	2016 Actual	2017 Budget	9/15/2017 2017 YTD	2017 Projected	2018 Budget	% CHANGE
<b>Operating Expenses</b>							
51000	Audits	-		-	-	-	0.0%
51100	Fiscal Agent/Bookkeeping	800	800	-	800	850	6.3%
51200	Computer Software/Maintenance	3,184	3,200	-	3,200	3,300	3.1%
51300	Education/Training	1,821	2,000	1,025	1,975	2,000	0.0%
51400	Subscriptions/Periodicals/Dues	290	310	352	352	350	12.9%
51500	Insurance/Bond	2,453	2,700	1,968	2,624	2,900	7.4%
51600	Municipal Judge	6,000	6,000	3,000	6,000	7,000	16.7%
51700	Court Clerk	24,779	24,838	12,419	24,838	25,500	2.7%
51800	Supplies	613	600	233	598	600	0.0%
51900	Rent	1,200	650	-	650	1,200	84.6%
	Sauk County Treasurer	13,786	10,240	11,153	14,870	11,498	12.3%
	State of Wisconsin	32,215	28,160	27,088	36,118	31,621	12.3%
	Villages	55,730	57,600	35,487	47,316	64,679	12.3%
	Restitution/NSF Payments	1,416	-	1,832	2,443	-	0.0%
	Miscellaneous Expense	654	1,000	611	814	1,000	0.0%
<b>Total Operating Expenses</b>		<b>144,942</b>	<b>138,098</b>	<b>95,168</b>	<b>142,599</b>	<b>152,498</b>	<b>10.4%</b>
<b>Operating Income/(Deficit)</b>		<b>(10,434)</b>	<b>(10,098)</b>	<b>19,925</b>	<b>10,734</b>	<b>(8,767)</b>	
<b>Municipal Allocations</b>							
	Village of Prairie du Sac Population	4,037	4,053	4,053	4,053	4,077	
	Village of Sauk City Population	3,432	3,422	3,422	3,422	3,421	
	Village of Prairie du Sac Contribution	5,000	4,120	-	-	4,767	
	Village of Sauk City Contribution	5,000	3,509	-	-	4,000	
	<b>Total</b>	<b>10,000</b>	<b>7,629</b>	<b>-</b>	<b>-</b>	<b>8,767</b>	
<b>NET AFTER ALLOCATIONS</b>		<b>(434)</b>	<b>(2,469)</b>	<b>19,925</b>	<b>10,734</b>	<b>(0)</b>	
<b>FUND BALANCE 12/31</b>		<b>6,321</b>	<b>3,852</b>	<b>26,246</b>	<b>17,054</b>	<b>17,054</b>	



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RESOLUTION No. 11-28-2017(a)

A RESOLUTION ADOPTING THE 2018 BUDGET AND 2017 LEVIES

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**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 2018 Budget includes the General Fund, Debt Service Fund, Capital Improvement Fund, Tax Increment District Fund, Sauk Prairie Transit Fund, Electric Utility Fund, Sanitary Sewer Utility Fund, Storm Sewer Utility Fund and Water Utility Fund; and

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

**WHEREAS**, on November 28, 2017, the Board of Trustees of the Village of Prairie du Sac conducted a public hearing on the proposed 2018 Budget and 2017 Real and Personal Property Tax Levy.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Trustees of the Village of Prairie du Sac hereby adopts the 2018 Budget as shown in Exhibit 1 to this Resolution; and

**BE IT FURTHER RESOLVED**, by the Board of Trustees of the Village of Prairie du Sac that the sum of \$2,576,981.00 be levied on all taxable real and personal property within the Village of Prairie du Sac for the uses and purposes set forth in the 2018 Budget. A detail of the levy by fund follows:

\$1,503,290.00 General Fund Tax  
\$1,073,691.00 Debt Service Fund Tax

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

Adopted this 28<sup>th</sup> day of November, 2017.

Village of Prairie du Sac, WI

  
Cheryl A. Sherman  
Village President

  
Niki Conway  
Village Clerk



RESOLUTION No. 08-24-2018(b)

A RESOLUTION AMENDING THE 2018 GENERAL FUND BUDGET

WHEREAS, the Village of Prairie du Sac Board of Trustees adopted the 2018 General Fund Budget on November 28, 2017; and

WHEREAS, the Board of Trustees desires to amend the 2018 General Fund Budget.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Village of Prairie du Sac hereby amends the 2018 General Fund Budget as follows:

52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	<del>\$5,500.00</del> 11,000
57000-10-910-000	CONTINGENCY FUND	<del>\$15,000.00</del> 9,500

Adopted this 24<sup>th</sup> day of July, 2018.

Village of Prairie du Sac, WI

A handwritten signature in cursive script, reading "Cheryl A. Sherman".

Cheryl A. Sherman  
Village President



A handwritten signature in cursive script, reading "Niki Conway".

Niki Conway  
Village Clerk