



2019 Annual Budget



*Adopted by the Village Board
November 27, 2018*

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

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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
Lauren White, 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
Vacant, Emergency Government Director
Accurate Appraisal, LLC, Assessor

JOINT OFFICIALS

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

2019 BUDGET SCHEDULE

Tuesday, August 28, 2018	Committee of the Whole - 2017 Audit Presented, Financial Management Plan Discussed, 2019 Budget Kickoff
Tuesday, September 11, 2018	Village Board Considers Financial Management Plan
Tuesday, September 25, 2018	Budget Presentations to Village Board – Part I General Government (Village Hall, Elections, Legal, Consultants) Public Works (Streets, Machinery, Snow & Ice, Trees, Refuse) Utility Funds (Sewer, Storm, Water, Electric) Capital Projects Fund
Tuesday, October 2, 2018	Administrative Committee Work Session on Budget
Tuesday, October 9, 2018	Budget Presentations to Village Board – Part II Public Safety (Ambulance, Fire, Police) Culture & Recreation (Library, Parks, Recreation, Organizations) Conservation & Development (Plan Commission) Contingency
Tuesday, October 16, 2018	Administrative Committee Work Session on Budget
Tuesday, October 23, 2018	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 30, 2018	Administrative Committee Work Session and Consideration of Budget
Thursday, November 8, 2018	Publication of Budget Summary & Hearing Notice in Newspaper
Tuesday, November 27, 2018	Public Hearing and Village Board Consideration of Budget & Levy

2019 BUDGET PUBLIC NOTICE

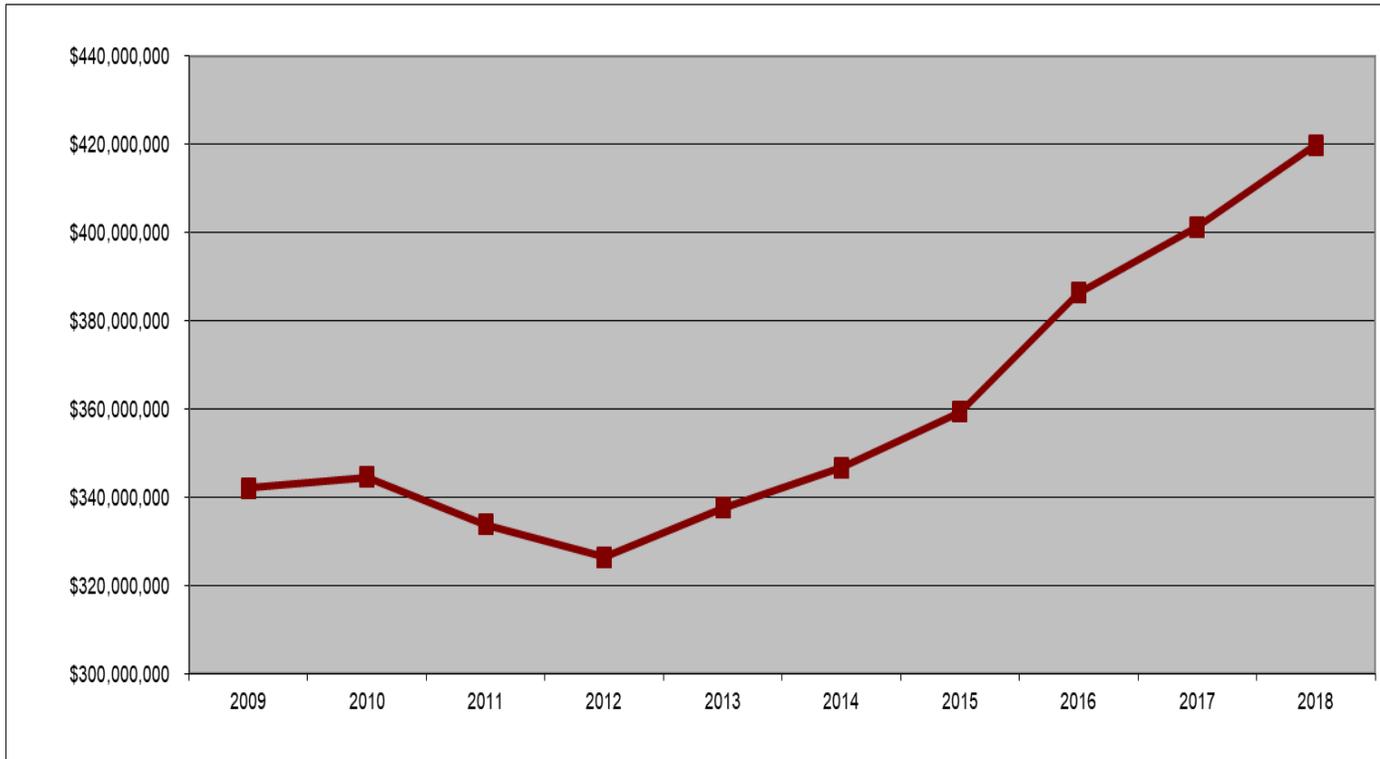
VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2019 BUDGET			
Public notice is hereby given that on November 27, 2018, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2019. A summary of the Proposed Budget is published herewith, and a copy of the complete Proposed Budget is available for public inspection at the Village Hall and www.prairiedusac.net.			
	2018 Budget	2019 Proposed	% CHANGE
GENERAL FUND			
REVENUES			
Taxes	1,801,290	1,816,734	
Intergovernmental Revenue	605,314	638,886	
Licenses, Permits, Fines & Forfeitures	145,335	161,370	
Public Charges for Services	419,665	437,960	
Miscellaneous Revenues	85,230	96,797	
Undesignated Reserves Applied	-	-	
Total General Fund Revenues	3,056,834	3,151,747	3.10%
EXPENDITURES			
General Government	317,819	333,815	
Public Safety	991,479	1,063,625	
Public Works	1,062,920	1,066,264	
Culture & Recreation	604,800	613,624	
Conservation & Development	14,420	14,420	
Contingency	60,897	60,000	
Total General Fund Expenditures	3,052,334	3,151,747	3.26%
GENERAL FUND BALANCE 12/31	2,362,970	1,752,528	
DEBT SERVICE FUND			
REVENUES			
Debt Service Property Tax Levy	1,073,691	1,098,426	
Utility Allocation	198,176	268,883	
TIF Allocation	24,012	23,300	
Other Revenue	11,447	11,447	
Total Debt Service Revenues	1,307,326	1,402,056	7.25%
EXPENDITURES			
Total Debt Service Expenditures	1,307,326	1,402,056	7.25%
GENERAL OBLIGATION DEBT BALANCE 12/31	8,487,041	9,712,920	
CAPITAL PROJECTS FUND			
REVENUES			
Capital Projects Property Tax Levy	-	-	
Funds from Borrowing	1,632,000	1,166,495	
Contribution from Utilities/Other Sources	522,642	1,710,247	
Total Capital Project Fund Revenues	2,154,642	2,876,742	33.51%
EXPENDITURES			
Total Capital Project Fund Expenditures	2,154,642	2,876,742	33.51%
CAPITAL FUND BALANCE 12/31	390,000	-	
TAX INCREMENT DISTRICT (TID) FUND			
REVENUES			
Property Taxes	654,689	635,958	
Exempt Computer Aid	34,797	33,949	
Total TID Revenues	689,486	669,907	-2.84%
EXPENDITURES			
TID #3	164,365	23,300	
TID #4	454,100	461,556	
Repayment of Other Funds	11,365	11,580	
Total TID Expenditures	629,830	496,416	-21.18%
TID FUND BALANCE 12/31	527,691	701,182	
SAUK PRAIRIE TRANSIT FUND			
REVENUES			
	133,000	136,905	2.94%
EXPENDITURES			
	133,000	136,905	2.94%
TRANSIT FUND BALANCE 12/31	(21,351)	(21,351)	
ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)			
Revenues	6,601,188	6,931,465	5.00%
Expenditures	6,816,562	7,258,978	6.49%
ENTERPRISE FUND BALANCE 12/31	3,498,389	3,170,877	
PROPERTY TAX LEVY			
General Fund Property Tax	1,503,290	1,518,734	1.03%
Debt Service Fund Property Tax	1,073,691	1,098,426	2.30%
Capital Projects Fund Property Tax	-	-	0.00%
Total Property Tax Levy	2,576,981	2,617,160	1.56%

Niki Conway, Clerk/Treasurer

Publish: 11/8/18 WNALXP

➤ Published November 8, 2018, in the *Star News*.

TREND IN EQUALIZED VALUE OF PROPERTY

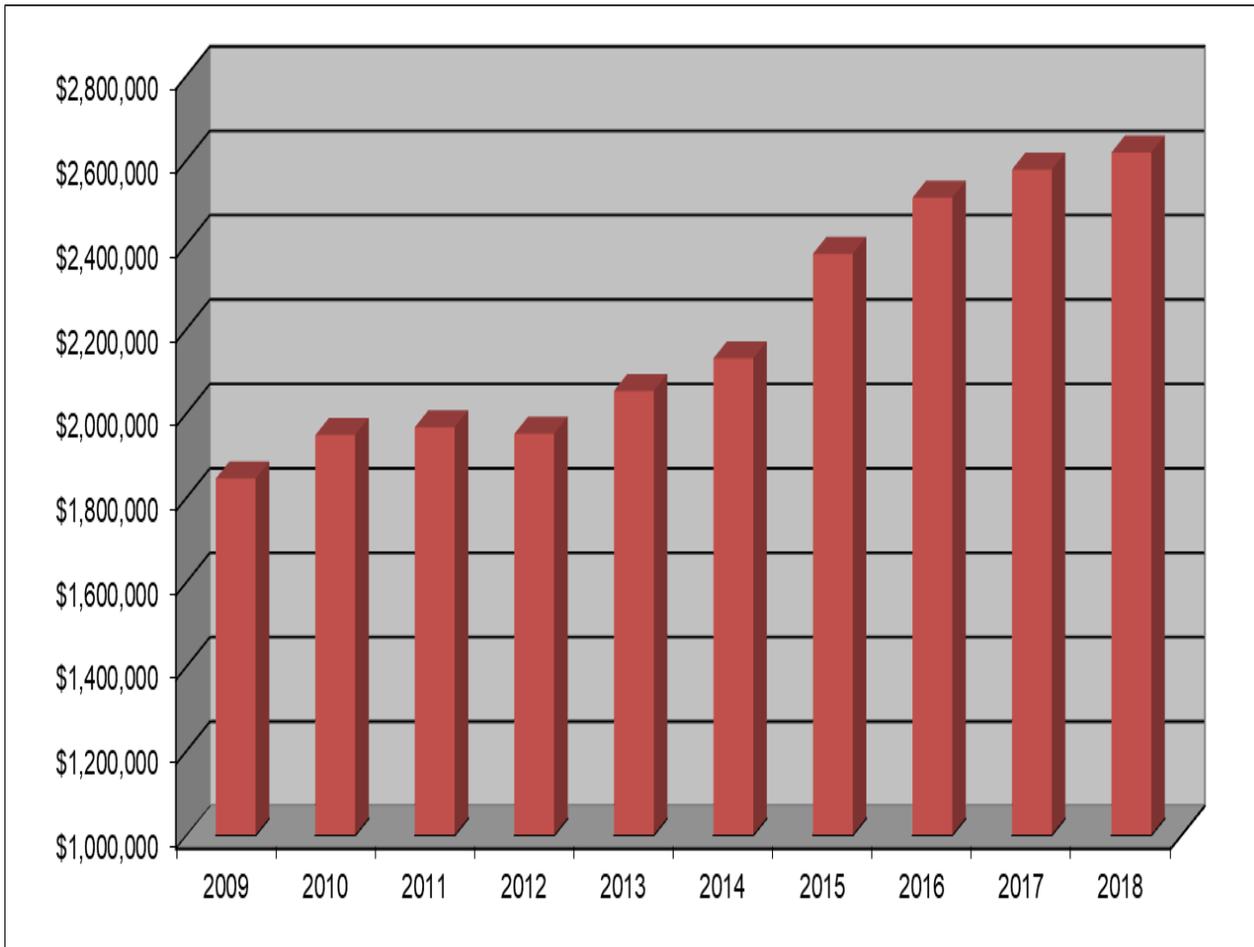


Total Equalized Value (Includes TIF Increment)

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
2018	\$419,813,000

22.7%
Increase in the Village's Equalized Value since 2009

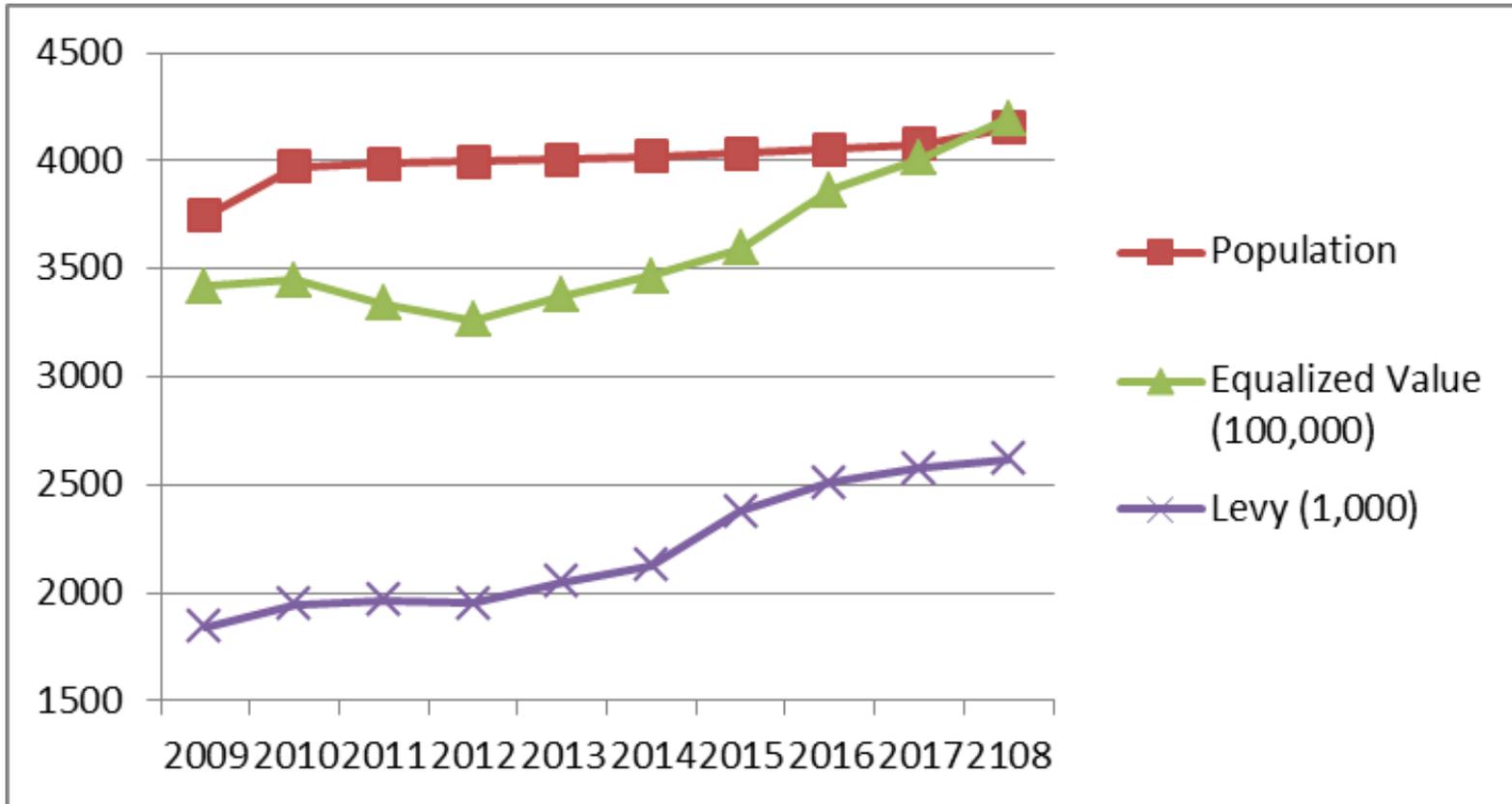
TREND IN VILLAGE TAX LEVY



Year	Levy	Change
2009	\$ 1,844,888	
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%
2018	\$ 2,617,160	1.56%

- 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



28.5%
**The Village's
 population growth
 since 2000 Census**

2018 PAYABLE 2019 MILL RATE

VILLAGE OF PRAIRIE DU SAC 2018 Total Tax Levies Payable in 2019

Taxing Districts	2017 Levy	2017 Mill Rate	2018 Levy	2018 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,541,070.80	\$ 9.580	\$ 3,715,357.93	\$ 8.907	-7.03%
Village of Prairie du Sac	\$ 2,576,981.31	\$ 6.972	\$ 2,617,160.00	\$ 6.274	-10.01%
Sauk County	\$ 1,679,513.73	\$ 4.544	\$ 1,710,876.69	\$ 4.101	-9.74%
Madison Area Tech School	\$ 349,845.37	\$ 0.947	\$ 355,486.13	\$ 0.852	-9.97%
Tax Increment District (TID)	\$ 654,689.10	\$ 1.771	\$ 623,131.38	\$ 1.494	-15.67%
State of Wisconsin	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	\$ 8,802,100.31	\$ 23.814	\$ 9,022,012.13	\$ 21.628	-9.18%

	2017	2018	Change
Total Assessed Value	\$ 369,617,200	\$ 417,150,800	12.86%
Village Equalized Value	\$ 401,319,000	\$ 419,813,000	4.61%

Taxing Districts	2017 % of Total Levy	2017 Taxes for \$199,881	2018 % of Total Levy	2018 Taxes for \$226,060	Change From Prior Year
Sauk Prairie School District	40.2%	\$ 1,914.93	41.2%	\$ 2,013.41	\$ 98.47
Village of Prairie du Sac	29.3%	\$ 1,393.58	29.0%	\$ 1,418.28	\$ 24.70
Sauk County	19.1%	\$ 908.24	19.0%	\$ 927.15	\$ 18.90
Madison Area Tech School	4.0%	\$ 189.19	3.9%	\$ 192.64	\$ 3.45
Tax Increment District (TID)	7.4%	\$ 354.04	6.9%	\$ 337.68	\$ (16.36)
State of Wisconsin	0.0%	\$ -	0.0%	\$ -	\$ -
TOTAL	100%	\$ 4,759.99	100%	\$ 4,889.16	\$ 129.17

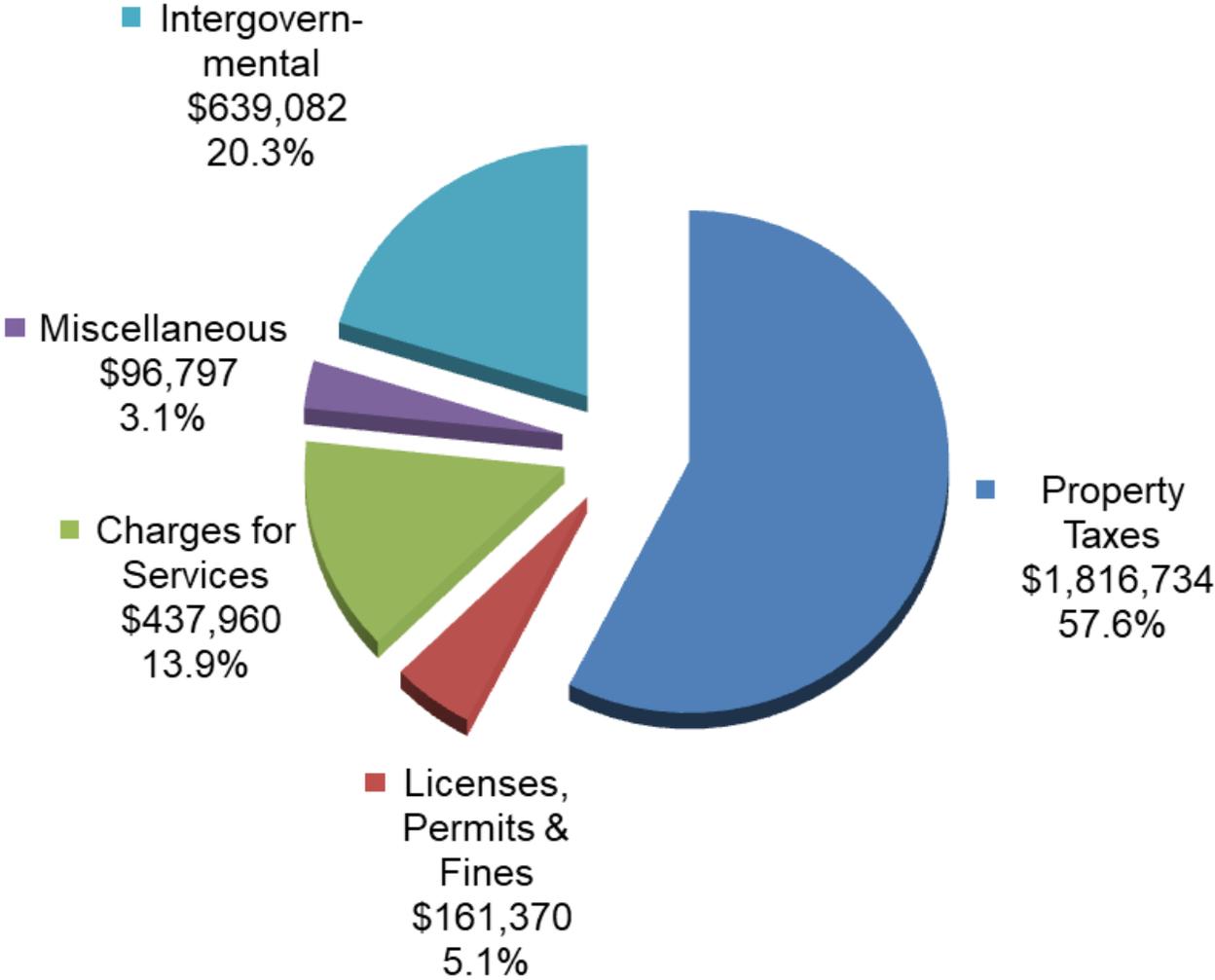
Levies and Mill Rates do not include School Tax Credit, Lottery Credit or First Dollar Credit.

Average property assessment used to show tentative property tax.

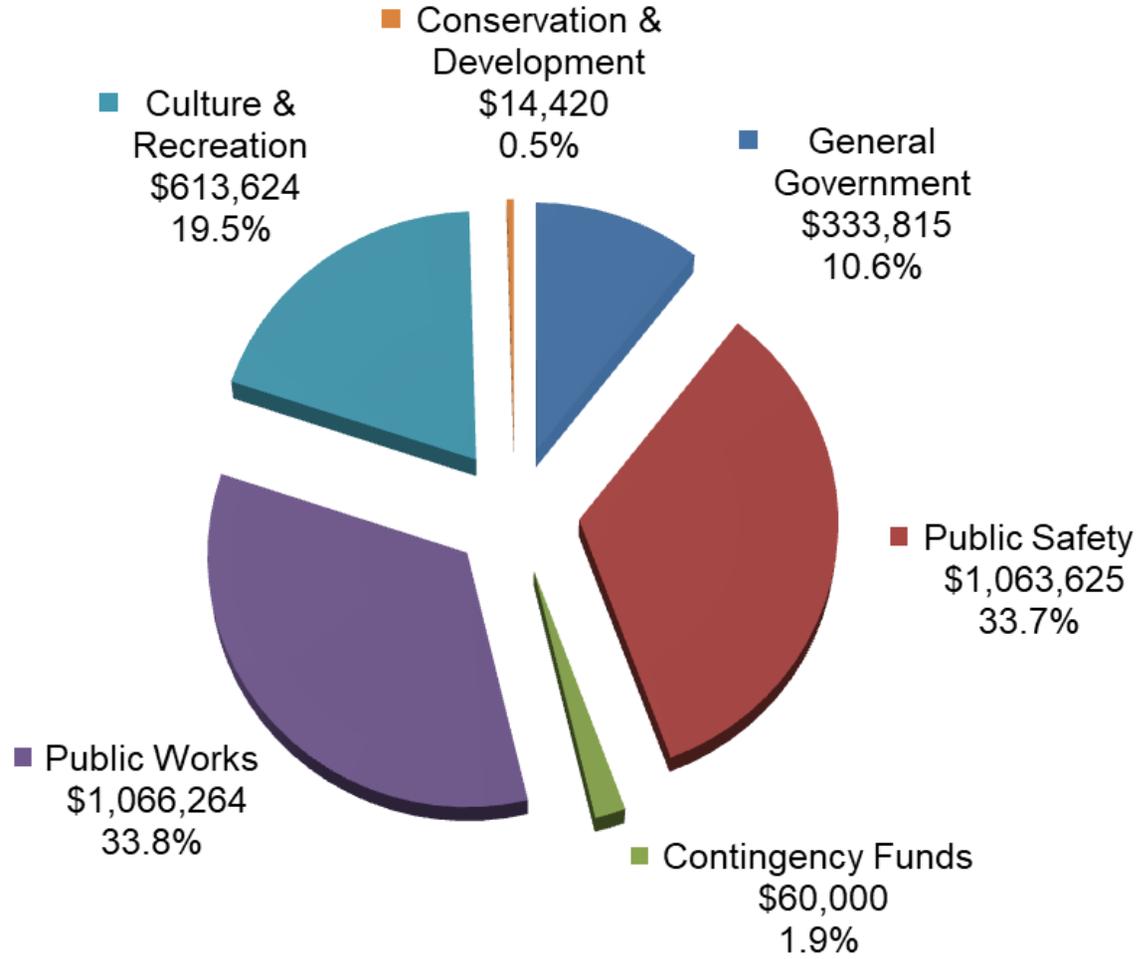
Your Tax Dollar -- How Is It Divided?



GENERAL FUND – 2019 REVENUES



GENERAL FUND – 2019 EXPENDITURES



CAPITAL IMPROVEMENTS PLAN

Street	PASER Rating (2017)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year
6th Street Reconstruction	1	1,250	Broadway	CTH PF	\$322,440	\$106,750	\$6,000	\$161,100	\$596,000	\$149,000	\$745,000	2019
Oak Street Reconstruction (w/ Sauk City)	1.5,6,7	1,800	Water Street	5th Street	\$219,185	\$72,625	\$6,000	\$54,280	\$352,000	\$88,000	\$440,000	2019
Water Street Parking Lot and Park Improvements	--	--	--	--	\$450,000	--	--	--	\$450,000	\$50,000	\$500,000	2019
6th Street Reconstruction	3	400	Ray Street	Grand Avenue	\$84,164	10,000.00	2,000.00	\$6,900.00	\$153,000	\$38,000	\$191,000	2020
7th Street Reconstruction	4	400	Ray Street	Grand Avenue	\$82,354	10,000.00	2,000.00	49,300.00	\$144,000	\$36,000	\$180,000	2020
7th Street Reconstruction	2	500	Oak Street	Lincoln Avenue	\$125,744	75,000.00	6,000.00	77,500.00	\$284,000	\$71,000	\$355,000	2020
8th Street Reconstruction	4	500	Oak Street	Lincoln Avenue	\$125,744	75,000.00	6,000.00	77,500.00	\$284,000	\$71,000	\$355,000	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
8th Street Reconstruction	3	1,300	Grand Avenue	Broadway Street	\$325,763	\$122,150	\$8,000	\$163,460	\$619,000	\$155,000	\$774,000	2021
West Grand Avenue Area Resurfacing	7	3,860	Meadowlark Lane	Grand Avenue	\$150,000	--	--	--	\$150,000	\$38,000	\$188,000	2021
Industrial Park Resurfacing	4,5,6	5,300	--	--	\$0	0	--	--	\$388,000	\$97,000	\$485,000	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	2022
Holly Court Reconstruction	6	1,400	Grand Avenue	Broadway Street	\$338,813	\$49,500	\$6,000	\$164,340	\$559,000	\$140,000	\$699,000	2022
Lueders Road Sidewalk	--	2,600	Oak Street	Broadway Street	\$109,000	--	--	--	\$109,000	\$27,000	\$136,000	2022
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	2023
Water Street (STH 78 WisDoT Project)	Poor	8,000	Oak Street	North Ridge	\$1,120,088	174,000.00	52,000.00	807,888.89	\$2,154,000	\$1,063,000	\$3,217,000	Future
Item Totals =					\$4,962,000	\$961,000	\$114,000	\$1,817,000	\$8,240,000	\$2,587,000	\$10,827,000	

Overview

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.

6th Street Reconstruction - Full reconstruction of 6th Street from Ray to Grand. New sidewalk on one side. Water main and service replacement. Minor storm sewer repairs. Minor sanitary sewer repairs.

7th Street Reconstruction - Full reconstruction of 7th Street from Ray to Grand. New sidewalk on one side. Water main and service replacement. Minor storm sewer repairs. Minor sanitary sewer repairs.

7th Street Reconstruction - Full reconstruction of 7th Street from Oak to Lincoln. New sidewalk on one side. Water main and service replacement. Minor sanitary sewer repairs. Storm sewer work TBD.

8th Street Reconstruction - Full reconstruction of 8th Street from Oak to Lincoln. New sidewalk on one side. Water main and service replacement. Minor sanitary sewer repairs. Storm sewer work TBD.

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.

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.

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

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

Holly 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.

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

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

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

Account Number	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	2,509,680.00	1,503,290.00	901,974.00	1,503,290.00	1,518,734.00	1.03%
41310-00-000-000	UTILITY TAX EQUIVALENT	429,890.95	275,000.00	87,500.00	350,000.00	275,000.00	0.00%
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	32,902.84	23,000.00	33,368.55	33,368.55	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	44,928.40	0.00	0.00	0.00	0.00	0.00%
	TAXES SUBTOTAL	3,017,402.19	1,801,290.00	1,022,842.55	1,886,658.55	1,816,734.00	0.86%
	INTERGOVERNMENTAL REVENUES						
43410-00-000-000	STATE SHARED REVENUE	119,599.52	119,562.00	17,934.51	119,586.76	119,696.00	0.11%
43510-00-000-000	EXEMPT COMPUTER AID	9,564.00	9,704.00	9,704.00	9,704.00	9,900.00	2.02%
	NEW PERSONAL PROPERTY AID	0.00	0.00	0.00	0.00	15,270.00	
43520-00-000-000	FIRE INSURANCE TAX	16,278.06	14,000.00	16,132.72	16,278.00	16,000.00	14.29%
43537-00-000-000	STATE HIGHWAY AID	258,365.47	292,476.00	219,182.55	292,243.52	300,825.00	2.85%
43540-00-000-000	DNR RECYCLING GRANT	16,780.20	16,000.00	16,772.57	16,780.20	16,000.00	0.00%
43720-25-000-862	COUNTY AID - LIBRARY	137,483.00	153,097.00	153,098.00	153,098.00	160,916.00	5.11%
43720-25-000-861	STATE AID - LIBRARY	475.00	475.00	475.00	475.00	475.00	0.00%
43210-00-000-000	FEMA FIRE DEPT GRANT	21,865.81	0.00	0.00	0.00	0.00	0.00%
	INTERGOVERNMENT SUBTOTAL	580,411.06	605,314.00	433,299.35	608,165.48	639,082.00	5.58%
	LICENSES, PERMITS, FINES, AND FORFEITURES						
44110-00-000-000	LIQUOR & MALT LICENSES	3,900.00	3,700.00	3,800.00	3,800.00	3,700.00	0.00%
44120-00-000-000	OPERATOR LICENSES	4,340.00	1,000.00	600.00	1,028.57	4,000.00	300.00%
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	300.00	300.00	300.00	0.00%
44122-00-000-000	SODA LICENSES	70.00	35.00	80.00	80.00	70.00	100.00%
44200-00-000-000	DOG LICENSES	2,660.00	2,500.00	1,805.00	2,600.00	2,500.00	0.00%
44201-00-000-000	CAT LICENSES	445.00	400.00	365.00	430.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	585.00	500.00	440.00	754.29	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	55,418.27	47,000.00	28,967.25	57,934.50	55,000.00	17.02%
44300-00-000-000	BUILDING PERMITS	35,074.00	34,000.00	22,309.00	38,244.00	34,000.00	0.00%
44400-00-000-000	ZONING PERMITS	1,230.00	400.00	1,653.03	1,653.00	400.00	0.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	64,138.00	55,000.00	41,592.00	71,300.57	60,000.00	9.09%
	FEES SUBTOTAL	168,660.27	145,335.00	102,411.28	178,624.93	161,370.00	11.03%

PUBLIC CHARGES FOR SERVICES

46902-00-000-000	PUBLICATION FEES	135.00	100.00	145.00	145.00	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	2,734.00	2,500.00	1,750.00	3,000.00	2,500.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	346,391.67	340,000.00	201,308.35	345,100.03	350,000.00	2.94%
46710-00-000-000	LIBRARY FINES/FEES	10,053.67	9,000.00	4,886.37	8,376.63	9,000.00	0.00%
46740-00-000-000	SHELTER RENTAL	2,210.00	1,700.00	1,750.00	1,750.00	1,800.00	5.88%
46720-00-000-001	TIF ADMINISTRATIVE FEES	0.00	11,365.00	0.00	11,454.80	11,560.00	1.72%
46425-00-000-000	STREET LIGHT FEES	54,913.49	55,000.00	35,560.60	60,961.03	63,000.00	14.55%
	PUBLIC FEES SUBTOTAL	416,437.83	419,665.00	245,400.32	430,787.49	437,960.00	4.36%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	10,821.49	5,000.00	12,475.33	21,386.28	10,000.00	100.00%
47400-00-000-000	COMMISSION SERVICE FEES	12,320.00	13,390.00	6,270.00	13,390.00	14,494.00	8.24%
48100-00-000-000	INTEREST ON RESERVES	16,739.35	8,000.00	21,587.75	37,007.57	12,601.00	57.51%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	15,750.00	15,750.00	7,875.00	15,750.00	15,750.00	0.00%
48200-00-000-000	UTILITY FACILITY RENTS	42,244.92	43,090.00	25,125.94	43,090.00	43,952.00	2.00%
	TOTAL MISCELLANEOUS	97,875.76	85,230.00	73,334.02	130,623.85	96,797.00	13.57%
	Transfer from Undesig. Reserves						
	TOTAL REVENUES	4,280,787.11	3,056,834.00	1,877,287.52	3,234,860.30	3,151,943.00	3.11%

**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 \$15,444 allowable increase due to 0.83% 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.
Personal Property Aid	The 2017-2019 state budget exempted machinery, tools, and patterns, other than items already considered exempt manufacturing property under prior law, effective January 1, 2018. The budget act also created a new state aid program designed to reimburse municipalities for the lost personal property tax revenue.
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 (TDS) 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.

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	Fees charged to improved properties to cover the cost of street lights charged to the General Fund by the Electric Utility.

MISCELLANEOUS REVENUES

<u>Account Description</u>	<u>Notes</u>
Misc. Revenues	Revenue not planned or budget for, i.e. insurance settlements, land sales, etc.

Commission Fees	Fees charged to Sauk Prairie Sewer Commission (\$14,494) 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 \$6,453; Water \$3,097; Sewer \$3,097; Storm \$258. PW Building: Electric \$15,524; Water \$7,451; Sewer \$7,451; Storm \$621.

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	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	12,211.76	12,480.00	5,980.00	12,480.00	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	3,743.41	4,000.00	2,369.00	3,998.00	4,000.00	0.00%
51510-10-110-000	ADMINISTRATOR SALARY	36,947.91	36,735.30	21,194.23	36,015.00	39,163.36	6.61%
51510-10-111-000	ADMINISTRATOR - OTHER	962.86	1,500.00	612.44	1,049.90	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	69,216.85	76,180.46	40,098.32	68,739.98	82,861.54	8.77%
51400-10-155-000	VILLAGE HALL STAFF FICA	8,113.72	8,919.08	4,688.88	8,038.08	9,627.17	7.94%
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	19,291.75	4,811.48	4,297.62	7,367.35	7,806.20	62.24%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	24,979.31	29,412.47	19,073.52	29,409.00	26,656.75	(9.37%)
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	671.19	1,500.00	766.07	1,256.00	1,500.00	0.00%
	TOTAL VILLAGE HALL STAFF	176,138.76	175,538.79	99,080.08	168,353.30	185,595.01	5.73%
51200-10-110-000	ELECTIONS STAFF SALARIES	784.25	4,230.00	1,220.88	784.25	5,070.00	19.86%
51200-10-100-000	ELECTION OTHER	1,251.23	4,000.00	695.65	894.19	4,000.00	0.00%
51400-10-211-000	LEGAL FEES	5,863.18	8,000.00	4,119.62	7,062.21	8,000.00	0.00%
51400-10-212-000	CONSULTANT SERVICES	21,382.27	20,000.00	9,911.95	16,991.91	20,000.00	0.00%
51400-10-320-000	PUBLICATION EXPENSES	1,550.23	2,000.00	1,177.37	2,018.35	2,100.00	5.00%
51500-10-213-000	AUDIT SERVICES	10,700.00	12,500.00	4,156.00	9,230.00	12,500.00	0.00%
51530-10-000-052	ASSESSOR	8,327.38	15,800.00	11,060.00	15,800.00	15,800.00	0.00%
51530-10-000-053	BOARD OF REVIEW	-	250.00	-	-	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	6,005.09	7,000.00	3,664.53	6,282.05	7,000.00	0.00%
51550-10-000-000	MISCELLANEOUS EXPEND.	5,009.52	5,000.00	1,423.50	2,440.29	5,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	166.72	2,000.00	644.98	1,105.68	2,000.00	0.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	14,943.97	20,000.00	5,980.11	10,251.62	25,000.00	25.00%
51600-10-350-049	COMPUTER SYSTEM MAINT.	1,148.04	2,000.00	922.93	1,582.17	2,000.00	0.00%
51930-10-513-000	PROPERTY INSURANCE	6,666.00	9,000.00	6,731.00	6,731.00	9,000.00	0.00%
51930-10-514-000	LIABILITY/AUTO INSURANCES	18,060.75	17,500.00	8,432.40	14,455.54	17,500.00	0.00%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	22,558.34	13,000.00	7,765.18	13,311.74	13,000.00	0.00%
	TOTAL GENERAL VILLAGE	124,416.97	142,280.00	67,906.10	108,940.99	148,220.00	4.17%
	TOTAL GENERAL ADMINISTRATION	300,555.73	317,818.79	166,986.18	277,294.29	333,815.01	5.03%
52100-10-110-000	SAUK PRAIRIE POLICE	742,093.00	768,320.35	576,242.64	768,320.35	839,709.00	9.29%
52100-10-160-000	MUNICIPAL COURT	-	4,767.00	-	2,755.00	4,796.00	0.61%
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	7,952.43	11,000.00	6,377.50	10,932.86	10,000.00	(9.09%)
52200-20-110-000	FIRE DEPARTMENT SALARIES	43,928.50	63,550.00	39,434.10	67,601.31	63,110.00	(0.69%)
52200-20-111-000	FIRE - TRAINING & MEMBRSHPS	7,060.38	5,630.00	1,949.00	3,341.14	6,590.00	17.05%
52200-20-155-000	FIRE FICA	1,423.95	4,619.00	3,016.70	5,171.50	4,827.92	4.52%
52200-20-000-800	FIRE - COMMUNITY EDUC	4,133.97	2,575.00	-	2,575.00	2,575.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	37,659.78	40,875.00	23,472.06	40,237.82	40,954.00	0.19%
52200-20-810-000	FIRE - EQUIPMENT	21,926.53	24,170.00	23,828.38	23,858.38	24,475.00	1.26%

52300-20-000-000	AMBULANCE FEES	33,275.13	33,472.17	33,472.17	33,472.17	34,088.00	1.84%
52400-10-000-000	BUILDING INSPECTION	30,284.88	30,000.00	16,224.50	27,813.43	30,000.00	0.00%
52500-10-000-000	EMERGENCY GOVERNMENT	-	2,500.00	-	-	2,500.00	0.00%
TOTAL PUBLIC SAFETY		929,738.55	991,478.52	724,017.05	986,078.96	1,063,624.92	7.28%
53100-15-111-000	DPW TRAINING	5,018.16	6,500.00	2,559.26	4,387.30	6,500.00	0.00%
53100-15-155-000	DPW FICA	18,181.73	20,750.00	11,739.61	20,125.05	20,333.84	(2.01%)
53100-15-154-000	DPW RETIREMENT	13,657.49	18,170.00	9,570.52	16,406.61	17,410.02	(4.18%)
53100-15-149-000	DPW EMPLOYEE INSURANCES	77,468.85	82,000.00	52,638.21	90,236.93	85,000.00	3.66%
53100-15-193-000	DPW UNIFORM EXPENSES	2,135.94	2,200.00	1,789.00	3,066.86	3,100.00	40.91%
SUBTOTAL DPW BENEFITS		116,462.17	129,620.00	78,296.60	134,222.74	132,343.86	2.10%
53300-15-110-000	STREETS SALARIES	55,800.32	57,500.00	40,138.13	68,808.22	65,280.00	13.53%
53300-15-000-810	STREETS: SIDEWALK REPAIR	27,150.53	35,000.00	30,821.75	35,003.80	35,000.00	0.00%
53300-15-000-811	STREETS: CRACK FILLING	25,000.00	45,000.00	18,000.00	45,000.00	35,000.00	(22.22%)
53300-15-340-000	STREETS SUPPLIES & MAINT	30,768.35	40,000.00	21,652.60	37,118.74	40,000.00	0.00%
53300-15-000-812	STREETS LIGHTING	54,944.15	55,000.00	40,989.92	62,665.00	63,000.00	14.55%
SUBTOTAL STREETS		193,663.35	232,500.00	151,602.40	248,595.77	238,280.00	2.49%
53230-15-110-000	SHOP SALARIES	22,103.86	18,000.00	10,018.55	17,174.66	18,450.00	2.50%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	13,755.24	17,000.00	10,098.91	17,312.42	17,000.00	0.00%
53230-15-242-000	SHOP BLDG REPAIRS & MNTE.	8,404.52	10,000.00	7,078.35	10,000.00	10,000.00	0.00%
53230-15-340-000	SHOP SUPPLIES	13,925.49	20,000.00	7,681.46	13,168.22	15,000.00	(25.00%)
SUBTOTAL SHOP		58,189.11	65,000.00	34,877.27	57,655.29	60,450.00	(7.00%)
53240-15-110-000	MACHINERY SALARIES	8,562.85	10,000.00	6,313.91	10,823.85	11,040.00	10.40%
53240-15-450-000	GAS & OIL	15,184.19	20,000.00	10,634.82	18,231.12	20,000.00	0.00%
53240-15-350-000	MACHINERY SUPPLY & MNTE	27,381.20	25,000.00	6,574.88	11,271.22	20,000.00	(20.00%)
SUBTOTAL MACHINERY		51,128.24	55,000.00	23,523.61	40,326.19	51,040.00	(7.20%)
53300-15-110-813	SNOW & ICE SALARIES	14,019.19	45,800.00	24,165.73	41,426.97	45,800.00	0.00%
53300-15-350-813	SNOW & ICE SUPPLY & MNTE.	52,119.87	53,000.00	27,203.90	51,978.00	53,000.00	0.00%
SUBTOTAL SNOW & ICE		66,139.06	98,800.00	51,369.63	93,404.97	98,800.00	0.00%
53450-15-110-814	TRAFFIC CONTROL SALARIES	3,948.07	8,000.00	2,856.08	4,896.14	5,100.00	(36.25%)
NEW	TRAFFIC CONTROL - TRAFFIC SIGNAL	-	-	-	-	1,500.00	
53450-15-100-814	TRAFFIC CONTROL - OTHER	7,324.02	10,000.00	3,588.23	2,779.12	5,000.00	(50.00%)
SUBTOTAL TRAFFIC CONTROL		11,272.09	18,000.00	6,444.31	7,675.26	11,600.00	(35.56%)
53640-15-110-815	TREES: PLANT/TRIM SALARIES	2,596.66	7,000.00	2,735.60	4,689.60	5,000.00	(28.57%)
53640-15-110-816	TREES: CHIPPING SALARIES	9,178.00	15,000.00	7,488.30	12,837.09	15,000.00	0.00%
53640-15-100-815	TREES - OTHER	11,077.94	12,000.00	598.90	10,563.00	12,000.00	0.00%

	SUBTOTAL TREES & BRUSH	22,852.60	34,000.00	10,822.80	28,089.69	32,000.00	(5.88%)
53620-15-110-817	REFUSE: YARD WASTE	22,314.35	25,000.00	9,471.51	16,236.87	25,625.00	2.50%
53620-15-110-818	REFUSE: SOLID WASTE	39,118.45	45,000.00	16,608.54	28,471.78	46,125.00	2.50%
53620-15-100-000	REFUSE - OTHER	6,000.00	20,000.00	158.22	20,000.00	20,000.00	0.00%
53620-15-000-820	REFUSE COLLECT & RECYCLING	345,933.34	340,000.00	177,306.86	354,613.72	350,000.00	2.94%
	SUBTOTAL REFUSE	413,366.14	430,000.00	203,545.13	419,322.38	441,750.00	2.73%
	TOTAL PUBLIC WORKS	933,072.76	1,062,920.00	560,481.75	1,029,292.27	1,066,263.86	0.31%
55110-25-110-000	LIBRARY DIRECTOR	58,061.26	59,160.00	33,722.73	58,061.26	59,160.00	0.00%
55110-25-110-860	LIBRARY STAFF SALARIES	187,683.05	203,806.02	114,618.82	187,683.05	203,806.02	0.00%
55110-25-130-000	LIBRARY FRINGES	69,797.61	75,147.96	42,914.16	69,797.61	75,147.96	0.00%
55110-25-191-000	LIBRARY EDUC & MISC	4,199.30	4,195.00	3,515.36	4,199.30	4,195.00	0.00%
55110-25-240-000	LIBRARY BUILDING MNTC	14,008.25	17,870.00	12,396.69	14,008.25	17,870.00	0.00%
55110-25-220-000	LIBRARY BLDG UTILITIES	23,476.34	23,800.00	12,376.96	23,476.34	23,800.00	0.00%
55110-25-000-850	LIBRARY BOOKS	26,499.69	27,500.00	12,301.57	26,499.69	27,500.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	4,780.03	4,600.00	3,797.57	4,780.03	4,600.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	13,792.66	14,110.19	8,701.39	13,792.66	14,679.19	4.03%
55110-25-000-853	LIBRARY TECHNOLOGY	7,476.87	7,650.00	6,368.89	7,476.87	7,650.00	0.00%
55110-25-340-000	LIBRARY SUPPLIES	7,400.82	7,400.00	4,061.37	7,400.82	7,400.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	5,619.45	5,850.00	3,754.26	5,619.45	5,850.00	0.00%
55110-25-000-049	COMPUTER REPLACEMNT FUND	4,352.12	4,500.00	2,822.48	4,352.12	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	3,003.44	3,003.44	3,003.44	3,003.44	3,003.44	0.00%
55110-25-000-854	LIBRARY PROGRAMMING	3,599.72	3,600.00	2,502.85	3,599.72	3,600.00	0.00%
55110-25-000-855	LIBRARY AUTOMATION	27,895.00	28,196.00	28,196.00	27,895.00	28,196.00	0.00%
	SUBTOTAL LIBRARY	461,645.61	490,388.61	295,054.54	461,645.61	490,957.61	0.12%
55200-15-110-000	PARKS SALARIES	27,505.97	32,000.00	23,992.31	30,847.26	32,640.00	2.00%
55200-15-200-000	PARKS MOWING CONTRACT	21,291.50	18,000.00	7,745.00	20,694.00	25,000.00	38.89%
55200-15-241-000	PARKS EQUIPMENT	14,115.96	15,000.00	14,067.34	15,000.00	15,000.00	0.00%
55200-15-350-000	PARKS SUPPL & MAINT	22,892.87	20,000.00	18,227.50	20,000.00	20,000.00	0.00%
55200-15-000-051	PARKS IMPROVEMENTS	161.94	-	-	-	-	-
	SUBTOTAL PARKS	85,968.24	85,000.00	64,032.15	86,541.26	92,640.00	8.99%
55300-15-110-040	DECORATIONS SALARIES	1,359.02	3,000.00	609.06	1,265.00	3,000.00	0.00%
55300-15-350-040	DECORATIONS SUPPL & MAINT	4,610.00	6,000.00	3,374.66	4,853.00	4,000.00	(33.33%)
55300-15-000-712	AIRPORT	3,000.00	3,000.00	3,000.00	3,000.00	3,500.00	16.67%
55300-15-000-713	SAUK PRAIRIE RECREATION	17,394.50	17,411.00	8,712.50	17,411.00	19,526.00	12.15%
	SUBTOTAL RECREATION	26,363.52	29,411.00	15,696.22	26,529.00	30,026.00	2.09%
	TOTAL RECREATION/CULTURE	573,977.37	604,799.61	374,782.91	574,715.87	613,623.61	1.46%

56000-10-110-000	PLAN COMMISSION SALARIES	520.00	1,920.00	200.00	1,080.00	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	100.00	2,000.00	-	-	2,000.00	0.00%
56400-10-000-000	ZONING BOARD OF APPEALS	-	500.00	15.00	15.00	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	6,450.00	10,000.00	2,500.00	7,500.00	10,000.00	0.00%
	TOTAL CONSERV. & DEVELOPMENT	7,070.00	14,420.00	2,715.00	8,595.00	14,420.00	0.00%
57000-10-910-000	CONTINGENCY FUND	-	9,500.00	-	-	10,000.00	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	-	43,397.00	-	-	45,000.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	-	8,000.00	-	2,100.00	5,000.00	(37.50%)
	TOTAL CONTINGENCY FUNDS	-	60,897.00	-	2,100.00	60,000.00	(1.47%)
	TOTAL OPERATING EXPENDITURES	2,744,414.41	3,052,333.92	1,828,982.89	2,878,076.39	3,151,747.39	3.26%

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

GENERAL GOVERNMENT

<u>Account Description</u>	<u>Notes</u>
Village Board Salaries	Trustees are paid \$1,500 annually; the Village President receives \$2,000 annually. Includes stipend for Board members on Police Commission (\$400) & Plan Commission (\$30/meeting).
Village Board Other	Incidental expenses by the Village Board, including membership in League of Municipalities.
Administrator	Represents General Fund's share of Administrator Salary (35%).
Administrator Other	Includes mileage, membership dues, subscription fees for periodicals and reference materials and conference fees.
Village Hall Staff Salaries	Includes 35% of Clerk/Treasurer, 13% of Utility Clerk, 20% of Deputy Clerk/Administrative Assistant and 35% of Director of Public Works/Utilities.
Village Hall Staff FICA	Includes FICA for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Retire	Includes the Village's portion of contribution to Wisconsin Retirement System for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Hall Staff Insurance	Insurance includes health, life, disability, and dental coverage for Administrator, Clerk/Treasurer, Utility Clerk ,Deputy Clerk/Administrative Assistant, and Director of Public Works/Utilities.
Village Staff Travel/Training	Training/travel includes mileage, lodging & related fees to conferences & seminars attended by Village Hall Staff.
Election Salaries	Covers wages of election works (\$12.00 per hour, \$12.50 per hour for chief inspector).

Election Other	Incidental expenses related to equipment, materials & training for elections.
Legal Fees	Cost associated with general contracted legal services provided to the Village.
Consultant Services	Village retains consultant services for general needs. Engineering & planning services associated with a specific capital project is charged to the Capital Project Account Fund or to the individual development project.
Publication Expenses	Includes publication of notices and minutes in the newspaper.
Audit Services	General Fund costs associated with the annual audit.
Assessor	Maintenance of property assessments via contracted assessor. Current contract covers assessment years 2018-2021.
Board of Review	Costs associated with the annual Board of Review.
Village Hall Supplies	Includes office supplies, cleaning supplies, etc.
Miscellaneous Expenses	Includes general administrative expenses not specified.
Village Hall Equipment	Includes costs associated with maintenance and replacement of copiers, computers, furniture, etc.
V. Hall Maint. & Utilities	Utilities, maintenance and other operational costs of Village Hall.
Computer System Maint.	Costs associated with maintenance and upgrade of Village/Utility Computer networks.
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.

PUBLIC SAFETY

<u>Account Description</u>	<u>Notes</u>
Sauk Prairie Police	Sauk Prairie Police allocation based on population. In 2019, the Village's share represents 55% of the municipalities' costs. The law enforcement has been a joint venture with the Village of Sauk City since 1949. 2019 – 2022, budgets to include Village's share to add two sworn officers to the force.
Municipal Court	Funds allocated, based on population, to operate the joint municipal court. The court also uses court fees for operational expenses. The Court operation is overseen by the elected judge and appointed commission.
Law Legal Fees	Costs associated with Village's prosecution (attorney's fees) of Village ordinance violations.
Fire Dept. Salaries	Annual salaries for all officers and wages for all Firefighters for all calls, meetings and training sessions.
Fire: Training	Allocation reflects cost to recruit and train new firefighters.
Fire: Community Ed.	Funding for materials & supplies used for fire prevention and public training.
Fire: Utilities/Maintenance	Funding for maintenance and operation of fire station, vehicles and equipment, including equipment replacement/acquisition.
Ambulance Fees	Village assessment by Sauk Prairie Ambulance Commission for EMS services based on population. 2019 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.
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.

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	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,038,745.12	1,073,691.31	0.00	1,073,691.31	1,098,426.00	2.30%
49212-00-000-000	UTILITY ALLOCATION	170,708.59	198,175.55	0.00	198,175.55	268,883.00	35.68%
49216-00-000-000	TIF #3 ALLOCATION	25,174.00	24,012.00	0.00	24,012.00	23,300.00	(2.97%)
	SAUK PRAIRIE AMBULANCE	15,000.00	11,447.12	0.00	11,447.12	11,447.00	
	TOTAL DEBT SERVICE FUND REVENUE	1,249,627.71	1,307,325.98	0.00	1,307,325.98	1,402,056.00	7.25%
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,012,319.12	1,069,074.66	1,060,563.67	1,069,074.66	1,135,616.00	6.22%
58200-00-000-000	DEBT SERVICE - INTEREST	230,255.71	233,251.32	175,475.83	233,251.32	261,440.00	12.09%
58400-00-000-000	FISCAL CHARGES - BOND FEES	4,570.00	5,000.00	1,140.00	5,000.00	5,000.00	0.00%
	TOTAL DEBT SERVICE EXPENDITURE	1,247,144.83	1,307,325.98	1,237,179.50	1,307,325.98	1,402,056.00	7.25%
	Equalized Value	386,355,000.00	401,319,000.00			419,813,000.00	4.61%
	Equalized Mill Rate Per Thousand (Limit \$3.15)	2.69	2.68			2.62	(2.20%)
	Debt Service Tax on \$225,000	672.14	668.85			654.12	(2.20%)
	Monthly Impact	56.01	55.74			54.51	(2.20%)

**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 #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	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
	REVENUES						
49000-10-950-209	BORROWED FUNDS NEW	\$1,094,352.00	1,632,000.00	1,631,353.00	1,631,353.00	1,166,495.00	
	BORROWED FUNDS PREVIOUS	\$546,495.40	75,000.00	0.00	0.00	390,000.00	
49000-10-950-216	GRANT	0.00	0.00	0.00	20,357.41	359,805.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	0.00	447,642.00	0.00	309,016.00	960,442.00	
	TOTAL PROJECT FUND REVENUES	1,640,847.40	2,154,642.00	1,631,353.00	1,960,726.41	2,876,742.00	33.51%
	EXPENDITURES						
	CAP PROJ - POLICE DEPT	26,352.00	33,642.00	33,642.00	33,642.00	79,742.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	206,000.00	0.00	0.00	0.00	0.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	19,437.87	0.00	0.00	0.00	12,000.00	
	CAP PROJ - 2017 CAPITAL WORKS IMPROVEMENTS	781,685.97	0.00	784.06	784.06	0.00	
	CAP PROJ - 2018 CAPITAL WORKS IMPROVEMENTS	0.00	1,707,000.00	472,681.15	1,327,374.65	0.00	
	CAP PROJ - 2019 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	0.00	0.00	2,185,000.00	
	CAP PROJ - WARNING SIRENS	39,131.20	0.00	0.00	0.00	0.00	
	CAP PROJ - PARK IMPROVEMENTS	149,995.92	18,000.00	0.00	17,492.18	0.00	
	CAP PROJ - VILLAGE HALL IMPROVEMENTS	58,855.88	33,000.00	0.00	30,626.00	0.00	
	CAP PROJ - WELL #4 IMPROVEMENTS	359,388.56	0.00	0.00	0.00	0.00	
	CAP PROJ - SEWER PLANT SCREENING STATION	0.00	150,000.00	0.00	0.00	350,000.00	
	CAP PROJ - SAND SALT SHED IMPROVEMENTS	0.00	43,000.00	0.00	34,817.07	0.00	
	CAP PROJ - SEWER JETTER	0.00	50,000.00	0.00	36,925.00	0.00	
	CAP PROJ - STREET SWEEPER	0.00	0.00	0.00	0.00	250,000.00	
	CAP PROJ - NORTH RIDGE TRAIL CONNECTOR	0.00	120,000.00	920.92	155,514.00	0.00	
	TOTAL PROJECT FUND EXPENDITURES	1,640,847.40	2,154,642.00	508,028.13	1,637,174.96	2,876,742.00	33.51%

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

The following projects are funded through a combination of general funds, borrowed funds, utility funds, use of utility reserve funds and grant funds (when possible). The selection of these projects is established through the Capital Improvement Plan.

<u>Account Description</u>	<u>Notes</u>
Borrowed Funds New	This represents the amount of new borrowing that will be need for the Capital Project Fund.
Borrowed Funds Previous	This represents the amount of previously borrowed funds that will be used for the Capital Project Fund.
Grant	This item represents grant funding awarded for projects. \$359,805 tentatively awarded for the Downtown Riverfront Project from the DNR.
Other Revenues/Utility	Funding that is being contributed from other funds to fund the Capital Projects Fund. <ul style="list-style-type: none"> • Sanitary Sewer Fund Reserve \$350,000 – Sewer Plant Improvements • General Fund Undesignated Balance \$268,700 – Downtown Riverfront Park to be Repaid by TID#6 • General Fund Undesignated Balance \$341,740 – Police, Fire & Street Sweeper
Police Department	This is the Village’s portion of capital funding for the Sauk Prairie Police Department. Funded by General Fund Undesignated Balance.
Fire Department	Replacement of floor tile in meeting room and offices. Funded by General Fund Undesignated Balance.
2019 Capital Works Imprv.	Includes: <p>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. \$745,000</p>

Oak Street Reconstruction – Joint Full reconstruction of street from Water Street to 5th Street with Sauk City. 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. \$440,000

Downtown Riverfront Park – Development of riverfront park, rehab of Eagle Overlook, 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. \$1,000,000

Sewer Plan Screening Sta. To be funded by cash from the Sanitary Sewer Fund Balance.

Street Sweeper Replacement of existing street sweeper. Funded by General Fund Undesignated Balance.

**Village of Prairie du Sac
TID FUND**

Account	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	Increase
	REVENUES						
41120-00-000-005	Tax Increment Revenue TID #3	286,045.60	290,773.41	130,848.03	290,773.41	288,056.00	
	Tax Increment Revenue TID #4	355,426.97	363,915.25	163,761.86	363,915.25	347,902.00	
	Exempt Computer Aid TID #3	2,794.00	2,835.00	2,835.00	2,835.00	2,900.00	
	Exempt Computer Aid TID #4	31,449.00	31,962.00	31,911.00	31,911.00	32,600.00	
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	
	TID Fund Balance Applied	309,595.67	-	-	-	-	
	TOTAL TID FUND REVENUE	675,715.57	689,485.66	329,355.90	689,434.66	671,458.00	-3%
	EXPENDITURES						
58000-00-000-005	TID #3 Debt Service	25,174.00	24,012.00	-	24,012.00	23,300.00	
58900-00-000-005	TID #3 Proj Expenses	162,814.20	140,353.00	27,720.99	156,848.00	-	
58900-00-000-204	TID #4 Proj Expenses	383,500.22	454,099.99	1,144.80	379,545.77	461,556.00	
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	11,365.31	-	11,454.80	11,560.00	
	TOTAL TID FUND EXPENSES	571,488.42	629,830.30	28,865.79	571,860.57	496,416.00	-21%

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

A separate fund to fully segregate revenues and project related costs associated with the Village’s TIDs. Increment funds are used to cover debt service payments associated with general obligation borrowing advanced to TID Fund. Increment is also used to fund developer payments to offset the cost of installing infrastructure and redevelopment costs associated with individual projects.

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

<u>Account Description</u>	<u>Notes</u>
Tax Increment Revenue	The tax rates are applied to the TID value increment.
Exempt Computer	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.
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	2017 Actual	2018 Budget	2018 As of August 31	2018 Projected	2019 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	(7,214.27)	5,000.00	16,076.00	2,100.00	5,000.00	0.00%
	SAUK CITY ALLOCATION	(7,214.27)	5,000.00	16,076.00	2,100.00	5,000.00	0.00%
	FARE REVENUES	57,928.70	50,000.00	33,481.60	50,222.40	50,000.00	0.00%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	2,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	83,365.91	72,000.00	18,635.31	77,929.60	75,905.00	5.42%
	<u>Total Transit Fund Revenues</u>	<u>128,866.07</u>	<u>133,000.00</u>	<u>85,268.91</u>	<u>134,352.00</u>	<u>136,905.00</u>	<u>2.94%</u>
	Expenditures						
	TRANSIT SERVICE	128,866.07	133,000.00	85,268.98	134,352.00	136,905.00	
	<u>Total Transit Fund Expenses</u>	<u>128,866.07</u>	<u>133,000.00</u>	<u>85,268.98</u>	<u>134,352.00</u>	<u>136,905.00</u>	<u>2.94%</u>
	Ridership	11,164	12,500	7,980	11,970	12,000	

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 US Dept. of Transportation and Wisconsin Dept. of Transportation operating assistance grants, awarded annually, cover approximately 60% of the operating cost.

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

Village of Prairie du Sac - Electric
ELECTRIC FUND

Account Number	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales	\$1,703,221.92	1,639,441.00	\$992,212.10	1,700,935.03	1,690,429.00	3.11%
00442-00-070-000	Commercial Sales	442,521.29	452,928.00	263,925.18	452,443.17	465,805.00	2.84%
00443-00-080-000	Large Power	1,012,761.98	974,044.00	559,268.67	958,746.29	1,008,469.00	3.53%
00443-00-083-000	Industrial Power	1,313,178.24	1,265,744.00	731,498.75	1,253,997.86	1,309,852.00	3.48%
00443-00-081-000	Small Power	795,435.56	852,787.00	428,625.03	734,785.77	882,500.00	3.48%
00444-00-090-000	Public Street & Highway Lighting	53,463.37	53,859.00	40,828.51	69,991.73	72,000.00	33.68%
	Total Operating Revenue	5,320,582.36	5,238,803.00	3,016,358.24	5,170,899.84	5,429,055.00	3.63%
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	5,922.92	5,000.00	2,913.56	4,994.67	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	3,840.00	5,000.00	1,295.00	2,220.00	4,000.00	(20.00%)
	Total Other Revenue	9,762.92	10,000.00	4,208.56	7,214.67	9,000.00	(10.00%)
	Total Operating Revenues	5,330,345.28	5,248,803.00	3,020,566.80	5,178,114.51	5,438,055.00	3.61%
EXPENSES							
00555-00-000-000	Purchased Power	4,182,852.33	4,194,255.00	1,246,233.55	4,194,255.00	4,362,370.00	4.01%
	Supply and Transmission Total	4,182,852.33	4,194,255.00	1,246,233.55	4,194,255.00	4,362,370.00	4.01%
00580-00-000-000	Operation Supervision Expense	34,662.79	35,261.00	20,161.42	34,562.43	35,261.00	0.00%
00585-00-000-000	Street Light/Signal System Expense	5,630.23	5,000.00	2,611.48	4,476.82	5,000.00	0.00%
00586-00-000-000	Meter Expenses	150.80	1,500.00	0.00	0.00	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	51,716.23	48,000.00	26,069.71	44,690.93	48,000.00	0.00%
00593	Mntc. of Lines	171,500.01	130,000.00	112,474.75	126,450.00	134,000.00	3.08%
00595	Mntc. of Line Transformers	3,803.89	5,000.00	390.45	669.34	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	2,976.85	12,000.00	3,053.32	5,234.26	10,000.00	(16.67%)
00597	Mntc. of Meters	203.80	8,000.00	302.28	518.19	8,000.00	0.00%
00598	Mntc. of Miscellaneous Distribution Plant	0.00	10,000.00	227.46	389.93	10,000.00	0.00%

	Distribution Expense Total	270,644.60	256,261.00	165,290.87	216,991.92	258,261.00	0.78%
00902-00-110-000	Meter Reading Labor	2,517.10	3,500.00	509.74	873.84	1,000.00	(71.43%)
00903	Accounting and Collection Labor	53,794.56	71,000.00	30,765.77	52,741.32	60,000.00	(15.49%)
00905-00-000-000	Supplies and Expenses	2,986.69	3,200.00	1,273.01	2,182.30	3,200.00	0.00%
00904-00-000-000	Uncollectible Accounts	264.10	1,000.00	3.39	5.81	1,000.00	0.00%
	Customer Accounts Total	59,562.45	78,700.00	32,551.91	55,803.27	65,200.00	(17.15%)
00920-00-110-000	Administrative and General Salaries	49,398.39	50,750.00	28,478.07	48,819.55	51,000.00	0.49%
00921-00-000-000	Office Supplies and Expenses	26,373.41	25,000.00	13,562.10	23,516.00	25,000.00	0.00%
00923-00-000-000	Outside Services Employed	41,316.49	36,000.00	21,014.47	32,824.00	36,000.00	0.00%
00924-00-000-000	Property Insurance	20,703.36	22,000.00	10,195.21	17,477.50	22,000.00	0.00%
00925-00-000-000	Injuries and Damages	120.76	3,000.00	103.62	177.63	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	150,600.63	150,000.00	95,580.94	163,853.04	164,000.00	9.33%
00928-00-000-000	Regulatory Commission Expense	165.22	5,000.00	0	0.00	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	52,057.72	42,000.00	24,912.32	42,706.83	42,000.00	0.00%
00933-00-000-000	Transportation Expenses	18,620.26	20,000.00	6,116.38	10,485.22	20,000.00	0.00%
	Administrative and General Total	359,356.24	353,750.00	199,963.11	339,859.78	368,000.00	4.03%
	Total Operating Expenses	4,872,415.62	4,882,966.00	1,644,039.44	4,806,909.98	5,053,831.00	3.50%
	NET OPERATING INCOME	457,929.66	365,837.00	1,376,527.36	371,204.54	384,224.00	5.03%
00419-00-000-000	Interest Income	7,628.03	3,000.00	8,128.93	13,935.31	8,000.00	166.67%
00454-00-000-000	Rent from Electric Property	30,884.19	22,000.00	21,320.99	21,320.00	22,000.00	0.00%
00456-00-000-000	Miscellaneous Electric Revenue	6,316.22	1,000.00	284.33	487.42	1,000.00	0.00%
	Total Non-Operating Revenue	44,828.44	26,000.00	29,734.25	35,742.73	31,000.00	19.23%
00403-00-000-000	Depreciation	301,277.00	265,000.00	0	265,000.00	265,000.00	0.00%
00408-00-000-000	Taxes	137,387.00	160,000.00	87,500.00	175,000.00	175,000.00	9.38%
00430-00-000-000	Principal on Long Term Debt	107,350.52	112,350.52	0.00	112,350.52	112,350.52	0.00%
00427-00-000-000	Interest on Long Term Debt	20,798.00	18,898.00	9,448.75	18,898.00	16,898.00	(10.58%)
	Total Non-Operating Expense	566,812.52	556,248.52	96,948.75	571,248.52	569,248.52	2.34%

Village of Prairie du Sac - Sewer
SANITARY SEWER FUND

Account Number	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
REVENUE							
00722-00-060-000	Residential Sales	\$299,317.12	295,000.00	\$172,837.75	296,293.29	295,000.00	0.00%
00722-00-070-000	Commercial Sales	122,970.85	100,000.00	75,225.57	128,958.12	125,000.00	25.00%
00722-00-080-000	Industrial Sales	3,405.80	4,000.00	1,979.41	3,393.27	4,000.00	0.00%
00723-00-098-000	Public Authority Sales	13,368.17	14,000.00	7,189.88	12,325.51	14,000.00	0.00%
Total Operating Revenue		439,061.94	413,000.00	257,232.61	440,970.19	438,000.00	6.05%
EXPENSES							
00811-00-000-000	Disposal Expenses	182,232.53	155,000.00	99,834.89	171,145.53	175,000.00	12.90%
00820-00-110-000	Supervision and Labor	11,554.26	12,500.00	6,720.46	11,520.79	12,500.00	0.00%
00827-00-000-000	Operating Supplies and Expenses	18,057.79	10,000.00	4,221.08	7,236.14	10,000.00	0.00%
00828-00-000-000	Transportation Expenses	718.74	1,000.00	231.96	397.65	1,000.00	0.00%
00831	Maintenance of Collection System	20,543.79	10,000.00	4,122.32	7,066.83	10,000.00	0.00%
00834-00-000-000	Maintenance of General Plant	5,168.98	10,000.00	24,943.27	24,943.27	20,000.00	100.00%
Total Operating Expenses		238,276.09	198,500.00	140,073.98	222,310.20	228,500.00	15.11%
00840-00-110-000	Billing, Collecting, and Accounting	18,496.12	19,000.00	10,836.01	18,576.02	19,000.00	0.00%
00842-00-110-000	Meter Reading Labor	858.18	1,200.00	145.89	250.10	1,000.00	(16.67%)
Total Customer Account Expenses		19,354.30	20,200.00	10,981.90	18,826.11	20,000.00	(0.99%)
00850-00-110-000	Administration and General Salaries	14,693.05	20,000.00	8,485.85	14,547.17	20,000.00	0.00%
00851-00-000-000	Office Supplies and Expenses	6,043.42	6,000.00	2,561.99	4,391.98	6,000.00	0.00%
00852-00-000-000	Outside Services	11,455.46	10,000.00	4,620.76	7,921.30	10,000.00	0.00%
00924-00-000-000	Insurance Expenses	7,335.73	7,000.00	3,326.16	5,701.99	7,000.00	0.00%
00854-00-000-000	Employee Pensions and Benefits	21,041.26	26,000.00	12,835.09	22,003.01	26,000.00	0.00%
00856-00-000-000	Miscellaneous Expenses	5,500.04	6,000.00	2,581.89	4,426.10	6,000.00	0.00%
00857-00-000-000	Rents	12,574.25	11,000.00	5,170.50	10,341.00	11,000.00	0.00%
Total Administrative Expenses		78,643.21	86,000.00	39,582.24	69,332.55	86,000.00	0.00%
Total Expenses		336,273.60	304,700.00	190,638.12	310,468.87	334,500.00	9.78%
NET OPERATING INCOME/(LOSS)		102,788.34	108,300.00	66,594.49	130,501.32	103,500.00	(4.43%)
00419-00-000-000	Interest Income	4,528.65	1,000.00	5,206.52	8,925.46	4,925.00	392.50%
00731-00-000-000	Penalties	552.09	500.00	323.39	554.38	500.00	0.00%
00403-00-000-000	Depreciation	55,504.29	55,000.00	0	55,000.00	55,000.00	0.00%
00408-00-000-000	Taxes	4,607.02	4,500.00	0	4,432.00	4,500.00	0.00%
00433-00-000-000	Shared Interest/Principle Expense	57,810.01	70,000.00	61746.84	69,987.97	70,331.00	0.47%
00427-00-000-000	Interest Expense	11,819.75	0.00	0.00	0.00	0.00	0.00%
00231-00-000-000	Debt Principle	(0.01)	0.00	0.00	0.00	0.00	0.00%
Nonoperating Revenue/Expense		35,938.03	50,300.00	72,124.40	80,549.16	49,425.00	(1.74%)

Village of Prairie du Sac - Storm Water
STORM WATER FUND

Account Number	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
REVENUE							
00702-00-000-000	Storm Water Sales	\$116,326.28	118,000.00	\$70,547.73	120,938.97	122,000.00	3.39%
00470-00-000-000	Storm Water Penalties	87.22	85.00	47.74	81.84	85.00	0.00%
00419-00-000-000	Interest Income	680.97	100.00	776.36	1,330.90	500.00	400.00%
Total Operating Revenue		117,094.47	118,185.00	71,371.83	122,351.71	122,585.00	3.72%
ADMINISTRATION EXPENSES							
00920-00-110-000	Admin and Gen-Salaries	6,877.14	10,200.00	4,018.82	6,889.41	10,200.00	0.00%
00921-00-000-000	Office Supplies	4,978.93	5,000.00	1,991.31	3,413.67	5,000.00	0.00%
00923-00-000-000	Outside Services	1,965.39	9,000.00	1,266.37	2,170.92	9,000.00	0.00%
00924-00-000-000	Insurance Expense	1,032.35	1,200.00	632.38	1,084.08	1,200.00	0.00%
00926-00-000-000	Employee Pensions and Bene	13,606.22	9,400.00	4,689.95	8,039.91	9,400.00	0.00%
00930-00-000-000	Miscellaneous Expense	6,327.43	7,500.00	2,999.96	5,142.79	7,500.00	0.00%
00408-00-000-000	Taxes	0	-	0	0.00	-	0.00%
Total Administrative Expense		34,787.46	42,300.00	15,598.79	26,740.78	42,300.00	0.00%
OPERATING EXPENSES							
00831-00-110-000	Collection System-Labor	1,546.70	3,200.00	539.29	924.50	3,200.00	0.00%
00834-00-110-819	Leaf Collection-Labor	17,292.89	13,000.00	3,075.25	18,546.00	19,000.00	46.15%
00834-00-110-821	Street Sweeping-Labor	4,170.76	7,000.00	2,038.90	3,495.26	5,000.00	(28.57%)
00835-00-000-000	Maintenance of Collection System	6385.35	14,000.00	0.00	10,000.00	14,000.00	0.00%
00832-00-000-000	Maintenance of Detention Basins	11,418.00	14,000.00	4,512.00	7,734.86	14,000.00	0.00%
00837-00-000-000	Maintenance of Equipment	12,882.38	20,000.00	0	10,000.00	20,000.00	0.00%
00903-00-000-000	Supplies and Expenses	273.91	1,500.00	2,546.15	2,546.15	2,600.00	73.33%
Total Operating Expenses		53,969.99	72,700.00	12,711.59	53,246.76	77,800.00	7.02%
NET OPERATING INCOME/(LOSS)		28,337.02	3,185.00	43,061.45	42,364.16	2,485.00	(21.98%)

Village of Prairie du Sac - Water
WATER FUND

Account Number	Account Description	2017 Actual	2018 Budget	2018 As of July 31	2018 Projected	2019 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	\$428,429.74	375,000.00	\$242,423.48	415,583.11	425,000.00	13.33%
00461-00-070-000	Commercial Sales	142,110.52	130,000.00	83,932.85	143,884.89	140,000.00	7.69%
00461-00-080-000	Industrial Sales	15,891.56	15,000.00	10,444.69	17,905.18	16,000.00	6.67%
	Irrigation	27,677.00	-	0.00	0.00	27,000.00	
	Total Metered Revenue	614,108.82	520,000.00	336,801.02	577,373.18	608,000.00	16.92%
00460-00-000-000	Unmetered Sales	1,086.33	1,200.00	1,044.53	1,790.62	1,200.00	0.00%
00462-00-000-000	Private Fire Protection	10,346.85	10,000.00	6,010.22	10,303.23	10,000.00	0.00%
00463-00-000-000	Public Fire Protection	216,146.87	205,000.00	127,265.51	218,169.45	217,000.00	5.85%
00464-00-098-000	Sales to Other Public Authorities	23,653.84	24,000.00	12,855.49	22,037.98	24,000.00	0.00%
	Total Other Sales Revenue	251,233.89	240,200.00	147,175.75	252,301.29	252,200.00	5.00%
00470-00-000-000	Forfeited Discounts	1,172.86	1,000.00	678.13	1,162.51	1,000.00	0.00%
00474-00-000-000	Other Water Revenue	11,621.06	-	0	0.00	0.00	0.00%
	Total Other Operating Revenue	12,793.92	1,000.00	678.13	1,162.51	1,000.00	0.00%
	TOTAL OPERATING REVENUE	878,136.63	761,200.00	484,654.90	830,836.97	861,200.00	13.14%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	50,556.59	60,000.00	31,673.47	54,297.38	60,000.00	0.00%
00626-00-000-000	Operation Supplies and Expenses	2,018.59	4,000.00	794.18	1,361.45	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	42,001.38	24,000.00	17,934.98	30,745.68	57,652.00	140.22%
	Total Pumping Expenses	94,576.56	88,000.00	50,402.63	86,404.51	121,652.00	38.24%
00642-00-110-000	Operation Labor	633.30	1,600.00	1,232.60	2,113.03	1,600.00	0.00%
00641-00-000-000	Chemicals	2,470.45	6,000.00	1,253.33	2,148.57	6,000.00	0.00%
	Operations Supplies & Expenses	3,103.75	7,600.00	2,485.93	4,261.59	7,600.00	0.00%
	Total Water Treatment Expenses	3,103.75	7,600.00	2,485.93	4,261.59	7,600.00	0.00%
00640	Operation Labor	42,942.29	48,230.00	25,793.73	44,217.82	48,230.00	0.00%
00643-00-000-000	Operations Supplies & Expenses	3,739.35	10,000.00	8,108.17	8,108.17	10,000.00	0.00%
00673	Maintenance of Mains	10,201.68	10,000.00	4,154.71	7,122.36	10,000.00	0.00%

00675-00-110-000	Maintenance of Services	4,158.54	10,000.00	1,192.07	2,043.55	10,000.00	0.00%
00676	Maintenance of Meters	11,890.99	10,000.00	2,717.66	4,658.85	10,000.00	0.00%
00677-00-110-000	Maintenance of Hydrants	3,200.96	8,000.00	1,703.30	2,919.94	8,000.00	0.00%
00678	Maintenance of Other Plant	2,741.87	1,500.00	873.39	1,497.24	1,500.00	0.00%
	Total Trans. and Distr. Expenses	78,875.68	97,730.00	44,543.03	70,567.93	97,730.00	0.00%
00902-00-110-000	Meter Reading Labor	968.70	2,000.00	147.14	252.24	1,000.00	(50.00%)
00903-00-110-000	Accounting and Collection Labor	19,515.00	20,000.00	11,415.10	19,568.74	20,000.00	0.00%
00905-00-000-000	Supplies and Expenses	1,988.56	3,000.00	1,605.58	2,752.42	3,000.00	0.00%
	Total Customer & Accounts Exp.	22,472.26	25,000.00	13,167.82	22,573.41	24,000.00	(4.00%)
00920-00-110-000	Administrative & General Salaries	19,963.96	20,250.00	11,514.43	19,739.02	20,250.00	0.00%
00921-00-000-000	Office Supplies and Expenses	6,043.42	6,000.00	2,599.79	4,456.78	6,000.00	0.00%
00923-00-000-000	Outside Service Employed	25,046.33	30,000.00	17,456.92	29,926.15	65,700.00	119.00%
00924-00-000-000	Property Insurance	12,726.43	10,000.00	6,765.68	8,268.32	10,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	67,215.15	74,000.00	35,057.60	60,098.74	70,000.00	(5.41%)
00930-00-000-000	Miscellaneous General Expenses	20,150.85	20,000.00	9,722.24	16,666.70	20,000.00	0.00%
00933-00-000-000	Transportation Expenses	2,429.48	5,000.00	1,293.08	2,216.71	5,000.00	0.00%
	Total Admin and General Exp	153,575.62	165,250.00	84,409.74	141,372.42	196,950.00	19.18%
	TOTAL OPERATING EXPENSES	352,603.87	383,580.00	195,009.15	325,179.86	447,932.00	16.78%
	NET OPERATING INCOME	525,532.76	377,620.00	289,645.75	505,657.11	413,268.00	9.44%
	Non-Operating Revenue						
00419-00-000-000	Interest Income	2,675.39	500.00	801.13	1,373.37	1,200.00	140.00%
00454-00-000-000	Rent from Water Property	32,417.00	32,000.00	33,714.00	33,714.00	34,000.00	6.25%
	Total Non-Operating Revenue	35,092.39	32,500.00	34,515.13	35,087.37	35,200.00	8.31%
	Non-Operating Expense						
00403-00-000-000	Depreciation	199,031.00	142,250.00	-	200,000.00	200,000.00	40.60%
00408-00-000-000	Taxes	130,037.00	143,795.00	87,500.00	175,000.00	175,000.00	21.70%
00433-00-000-000	Shared Interest/Principle Expense	0.00	128,190.00	73,741.14	128,187.59	198,553.00	54.89%
00427-00-000-000	Interest Expense	53,925.32	25,745.00	13,282.47	25,744.50	24,086.00	(6.44%)
00430-00-000-000	Principle	0.00	74,587.00	74,586.08	74,586.08	76,227.00	2.20%
	Total Non-Operating Expense	382,993.32	514,567.00	249,109.69	603,518.17	673,866.00	30.96%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION
2019 BUDGET**

Approved by Court Commission September 19, 2018

COURT COMMISSION - REVENUES

Acct #300	DESCRIPTION	2017 Actual	2018 Budget	9/14/2018 2018 YTD	2018 Projected	2019 Budget	% CHANGE
Operating Revenue							
41100	Fines & Citations	160,794	143,731	115,645	163,264	150,000	4.4%
47200	Miscellaneous Revenue	378	-	3,980	3,980		0.0%
	Total Operating Revenue	161,172	143,731	119,625	167,244	150,000	4.4%

COURT COMMISSION - EXPENSES

Acct #300	DESCRIPTION	2017 Actual	2018 Budget	9/14/2018 2018 YTD	2018 Projected	2019 Budget	% CHANGE
Operating Expenses							
51000	Audits						0.0%
51100	Fiscal Agent/Bookkeeping	800	850		850	850	0.0%
51200	Computer Software/Maintenance	3,344	4,811	4,811	4,811	4,000	-16.9%
51300	Education/Training	1,882	2,000	1,025	1,607	2,000	0.0%
51400	Subscriptions/Periodicals/Dues	352	350	352	352	350	0.0%
51500	Insurance/Bond	2,503	2,900	1,984	2,600	3,000	3.4%
51600	Municipal Judge	6,000	7,000	3,500	7,000	7,000	0.0%
51700	Court Clerk	24,838	25,500	12,419	25,500	26,265	3.0%
51800	Supplies	247	600	600	600	600	0.0%
51900	Rent		1,200	600	1,200	1,200	0.0%
	Sauk County Treasurer	16,652	11,498	12,685	16,326	15,000	30.5%
	State of Wisconsin	41,646	31,621	22,491	42,449	39,000	23.3%
	Villages	57,983	64,679	32,541	60,408	55,500	-14.2%
	Restitution/NSF Payments	2,578	-	3,044	4,298	3,000	0.0%
	Miscellaneous Expense	1,624	1,000	718	1,013	1,000	0.0%
	Total Operating Expenses	160,449	154,009	96,771	169,014	158,765	3.1%
	Operating Income/(Deficit)	723	(10,278)	22,853	(1,770)	(8,765)	
Municipal Allocations							
	Village of Prairie du Sac Population	4,053	4,077	4,077	4,077	4,152	
	Village of Sauk City Population	3,422	3,421	3,421	3,421	3,436	
	Village of Prairie du Sac Contribution	-	4,767	-	2,755	4,796	
	Village of Sauk City Contribution	-	4,000	-	2,280	3,969	
	Total	-	8,767	-	5,035	8,765	
	NET AFTER ALLOCATIONS	723	(1,511)	22,853	3,265	-	
	FUND BALANCE	7,149	5,638	29,925	10,414	10,414	



RESOLUTION No. 11-27-2018(a)

A RESOLUTION ADOPTING THE 2019 BUDGET AND 2018 LEVIES

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 2019 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 27, 2018, the Board of Trustees of the Village of Prairie du Sac conducted a public hearing on the proposed 2019 Budget and 2018 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 2019 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 \$2,617,160.00 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 2019 Budget. A detail of the levy by fund follows:

\$1,518,734.00 General Fund Tax
\$1,098,426.00 Debt Service Fund Tax

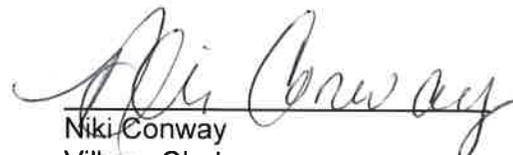
BE IT FURTHER RESOLVED, that the Village Clerk is hereby authorized to spread this tax on the current tax roll of the Village of Prairie du Sac and the Village Treasure is hereby authorized to collect the same at the proper time, as set by law.

Adopted this 27th day of November, 2018.

Village of Prairie du Sac, WI




Cheryl A. Sherman
Village President


Niki Conway
Village Clerk