



# 2020 Annual Budget



*Adopted by the Village Board  
November 26, 2019*

*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  
Abby Howell-Dinger, Trustee  
Nick Lester, Trustee  
Lauri Meixelsperger, Trustee  
Craig Bender, Trustee  
Andrew Strathman, Trustee

**ADMINISTRATIVE COMMITTEE**

Cheryl Sherman, Chair  
Nick Lester  
Raymond Bolton

**VILLAGE OFFICIALS**

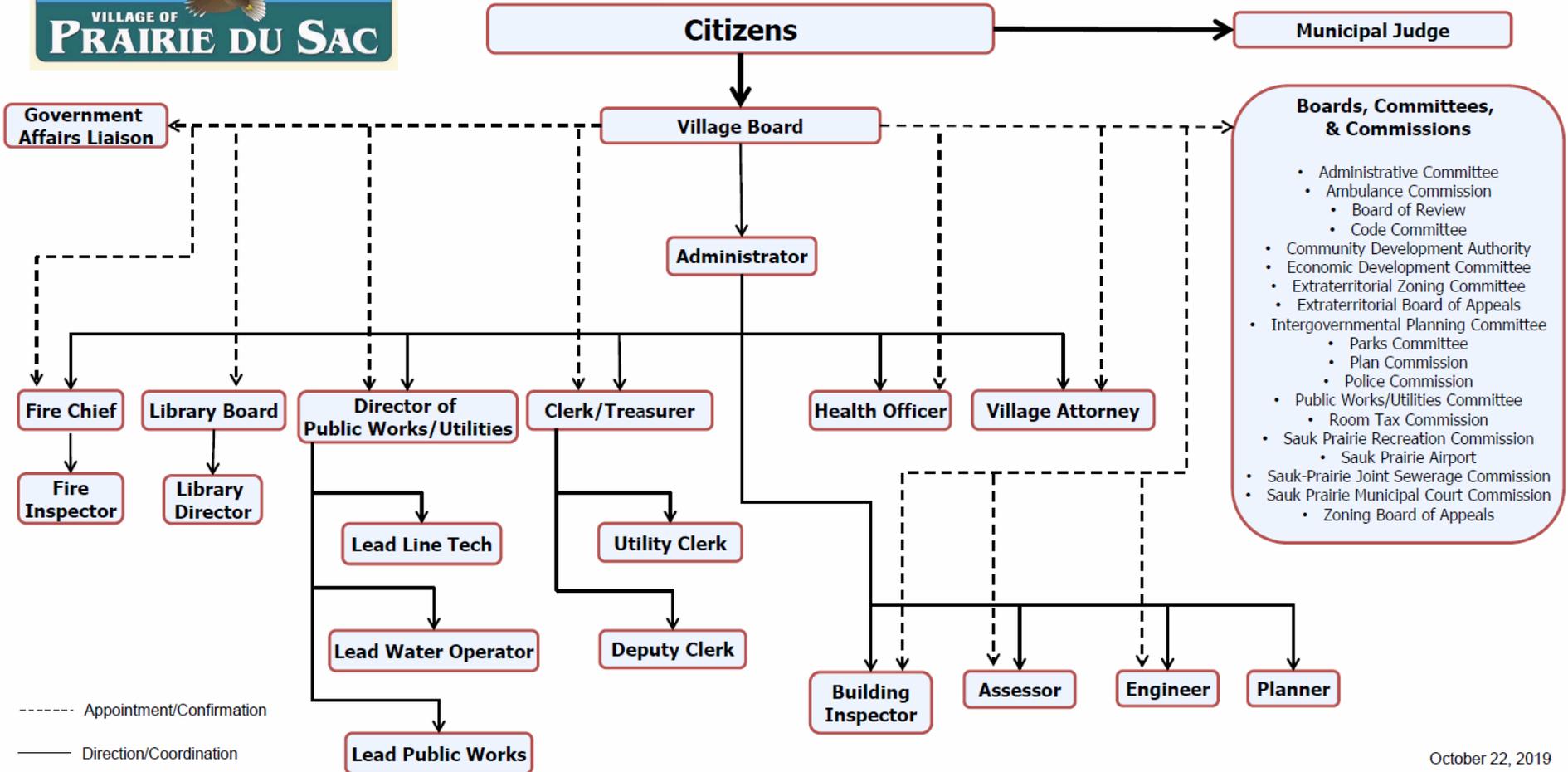
Alan Wildman, Village Administrator  
Niki Conway, Village Clerk/Treasurer  
Troy Murphy, Director of Public Works/Utilities  
Lauren White, Library Director  
James Schulenburg, Fire Chief  
William Cole, Village Attorney  
Kent Straus, Village Engineer  
Mark Roffers, Village Planner  
Pete Giese, 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  
Rick Koeck, Sauk Prairie Municipal Court Judge



# Organizational Chart



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

October 22, 2019

## 2020 BUDGET SCHEDULE

Tuesday, August 27, 2019	Committee of the Whole - 2018 Audit Presented, Financial Management Plan Discussed, 2020 Budget Kickoff
Tuesday, September 10, 2019	Village Board Considers Financial Management Plan
Tuesday, September 24, 2019	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 1, 2019	Administrative Committee Work Session on Budget
Tuesday, October 8, 2019	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 15, 2019	Administrative Committee Work Session on Budget
Tuesday, October 22, 2019	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 29, 2019	Administrative Committee Work Session and Consideration of Budget
Thursday, November 7, 2019	Publication of Budget Summary & Hearing Notice in Newspaper
Tuesday, November 26, 2019	Public Hearing and Village Board Consideration of Budget & Levy

# 2019 BUDGET PUBLIC NOTICE

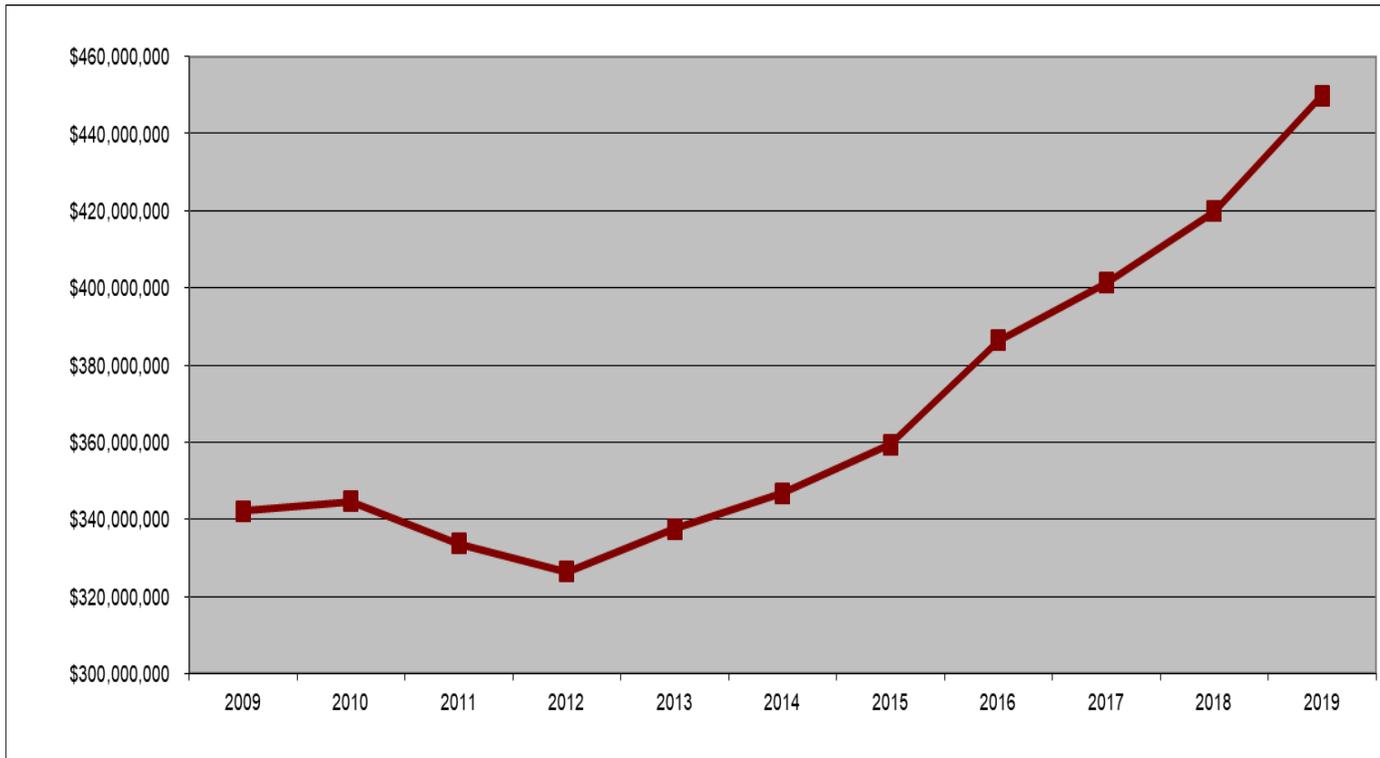
<b>VILLAGE OF PRAIRIE DU SAC NOTICE OF PUBLIC HEARING 2020 BUDGET</b>			
<p><b>PUBLIC NOTICE IS HEREBY GIVEN</b> that on November 26, 2019, the Board of Trustees of the Village of Prairie du Sac will meet at the Village Hall, 335 Galena Street, at 7:00 PM for the purpose of hearing any citizen or taxpayer on the Proposed Budget for 2020. 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 <a href="http://www.prairiedusac.net">www.prairiedusac.net</a>.</p>			
<b>GENERAL FUND</b>	<b>2019 Budget</b>	<b>2020 Proposed</b>	<b>% CHANGE</b>
<b>REVENUES</b>			
Taxes	1,831,909	1,879,443	
Intergovernmental Revenue	639,082	716,623	
Licenses, Permits, Fines & Forfeitures	170,370	169,032	
Public Charges for Services	428,960	434,941	
Miscellaneous Revenues	96,797	123,414	
Undesignated Reserves Applied		58,081	
<b>Total General Fund Revenues</b>	<b>3,167,118</b>	<b>3,381,534</b>	<b>6.77%</b>
<b>EXPENDITURES</b>			
General Government	333,815	363,331	
Public Safety	1,063,825	1,175,087	
Public Works	1,064,764	1,116,458	
Culture & Recreation	628,799	648,158	
Conservation & Development	14,420	17,500	
Contingency	60,000	61,000	
<b>Total General Fund Expenditures</b>	<b>3,165,422</b>	<b>3,381,534</b>	<b>6.83%</b>
<b>GENERAL FUND BALANCE 12/31</b>	<b>1,752,528</b>	<b>1,142,086</b>	
<b>DEBT SERVICE FUND</b>			
<b>REVENUES</b>			
Debt Service Property Tax Levy	1,098,426	1,078,467	
Utility Allocation	268,883	297,627	
TIF Allocation	23,300	22,950	
Other Revenue	11,447	11,447	
<b>Total Debt Service Revenues</b>	<b>1,402,056</b>	<b>1,410,491</b>	<b>0.60%</b>
<b>EXPENDITURES</b>			
<b>Total Debt Service Expenditures</b>	<b>1,402,056</b>	<b>1,471,884</b>	<b>4.97%</b>
<b>GENERAL OBLIGATION DEBT BALANCE 12/31</b>	<b>10,275,781</b>	<b>11,892,369</b>	
<b>CAPITAL PROJECTS FUND</b>			
<b>REVENUES</b>			
Funds from Borrowing	1,166,495	2,798,500	
Contribution from Utilities/Other Sources	1,710,247	1,218,505	
<b>Total Capital Project Fund Revenues</b>	<b>2,876,742</b>	<b>4,017,005</b>	<b>39.64%</b>
<b>EXPENDITURES</b>			
<b>Total Capital Project Fund Expenditures</b>	<b>2,876,742</b>	<b>4,097,895</b>	<b>42.45%</b>
<b>CAPITAL FUND BALANCE 12/31</b>	<b>580,000</b>	<b>119,110</b>	
<b>TAX INCREMENT DISTRICT (TID) FUND</b>			
<b>REVENUES</b>			
Property Taxes	635,958	300,023	
Exempt Computer Aid	35,500	32,683	
<b>Total TID Revenues</b>	<b>671,458</b>	<b>332,706</b>	<b>-50.45%</b>
<b>EXPENDITURES</b>			
TID #3	23,300	22,950	
TID #4	461,558	170,250	
Repayment of Other Funds	11,560	7,341	
<b>Total TID Expenditures</b>	<b>496,416</b>	<b>200,541</b>	<b>-59.60%</b>
<b>TID FUND BALANCE 12/31</b>	<b>701,182</b>	<b>833,347</b>	
<b>SAUK PRAIRIE TRANSIT FUND</b>			
<b>REVENUES</b>			
	136,905	140,800	2.85%
<b>EXPENDITURES</b>			
	136,905	140,800	2.85%
<b>TRANSIT FUND BALANCE 12/31</b>	<b>(21,351)</b>	<b>(21,351)</b>	
<b>ENTERPRISE FUNDS (Combined Electric, Sewer, Storm and Water Utilities)</b>			
<b>REVENUES</b>			
Revenues	6,904,465	6,733,917	-2.47%
<b>EXPENDITURES</b>			
Expenditures	7,258,978	7,233,144	-0.36%
<b>ENTERPRISE FUND BALANCE 12/31</b>	<b>3,170,677</b>	<b>2,671,650</b>	
<b>PROPERTY TAX LEVY</b>			
General Fund Property Tax	1,518,734	1,588,943	4.62%
Debt Service Fund Property Tax	1,098,426	1,078,467	-1.82%
<b>Total Property Tax Levy</b>	<b>2,617,160</b>	<b>2,667,410</b>	1.92%

Publish 11/07/2019

Niki Conway, Clerk/Treasurer

➤ Published November 7, 2019, in the *Star News*.

## TREND IN EQUALIZED VALUE OF PROPERTY

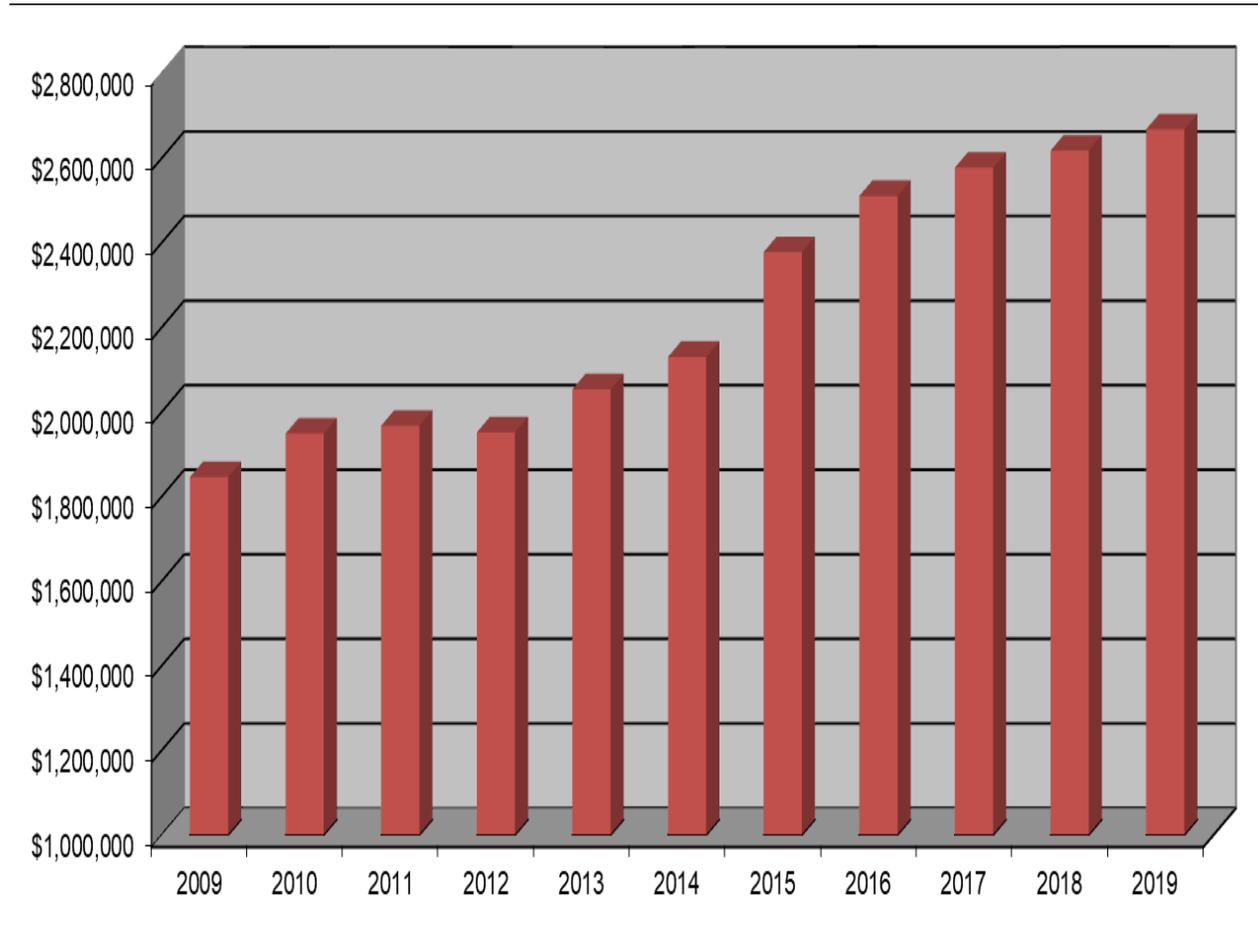


### Total Equalized Value (Includes TIF Increment)

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
2019	\$449,857,200

**31.5%**  
**Increase in the Village's Equalized Value since 2009**

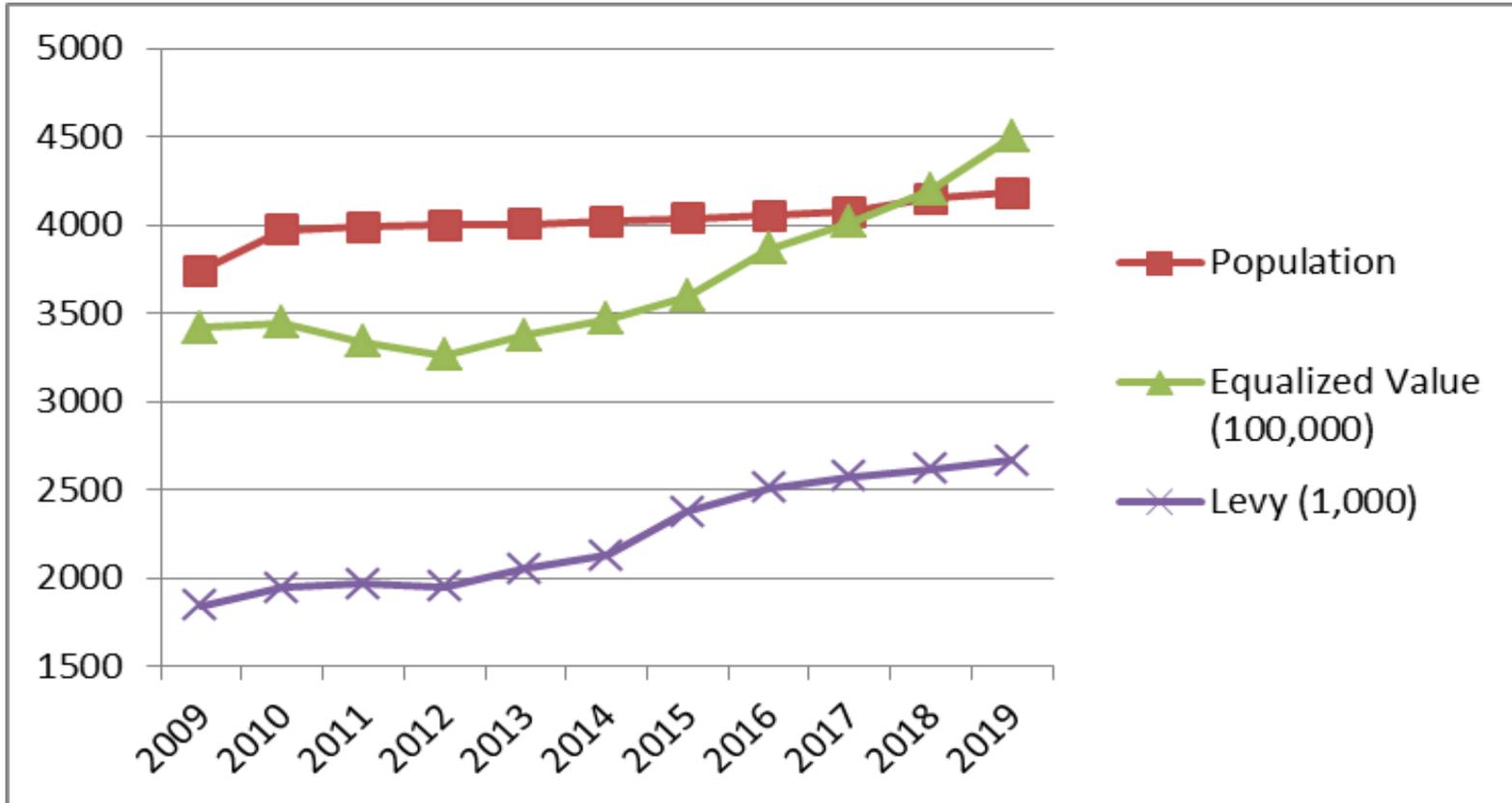
## TREND IN VILLAGE TAX LEVY



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%
2019	\$ 2,667,410	1.92%

- Levy shown is comprised of General Fund and Debt Service Fund levies.
- The Village is in compliance with State imposed tax levy limits.

## TREND IN POPULATION, EQUALIZED VALUE AND TAX LEVY



**The Village's  
population has  
increased by 95%  
since the  
1980 Census**

## 2019 PAYABLE 2020 MILL RATE

### VILLAGE OF PRAIRIE DU SAC 2019 Total Tax Levies Payable in 2020

Taxing Districts	2018 Levy	2018 Mill Rate	2019 Levy	2019 Mill Rate	% Change From Prior Year Rate
Sauk Prairie School District	\$ 3,715,357.93	\$ 8.907	\$ 4,126,769.97	\$ 9.754	9.51%
Village of Prairie du Sac	\$ 2,617,160.00	\$ 6.274	\$ 2,667,800.00	\$ 6.305	0.50%
Sauk County	\$ 1,710,876.69	\$ 4.101	\$ 1,857,846.78	\$ 4.391	7.06%
Madison Area Tech School	\$ 355,486.13	\$ 0.852	\$ 383,150.46	\$ 0.906	6.27%
Tax Increment District (TID)	\$ 623,131.38	\$ 1.494	\$ 322,470.08	\$ 0.762	-48.98%
State of Wisconsin	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 9,022,012.13</b>	<b>\$ 21.628</b>	<b>\$ 9,358,037.29</b>	<b>\$ 22.118</b>	<b>2.27%</b>

	2018	2019	Change
Total Assessed Value	\$ 417,150,800	\$ 423,096,500	1.43%
Village Equalized Value	\$ 419,813,000	\$ 449,857,200	7.16%

Taxing Districts	2018 % of Total Levy	2018 Taxes for \$225,000	2019 % of Total Levy	2019 Taxes for \$225,000	Change From Prior Year
Sauk Prairie School District	41.2%	\$ 2,003.96	44.1%	\$ 2,194.59	\$ 190.62
Village of Prairie du Sac	29.0%	\$ 1,411.63	28.5%	\$ 1,418.72	\$ 7.09
Sauk County	19.0%	\$ 922.80	19.9%	\$ 987.99	\$ 65.19
Madison Area Tech School	3.9%	\$ 191.74	4.1%	\$ 203.76	\$ 12.02
Tax Increment District (TID)	6.9%	\$ 336.10	3.4%	\$ 171.49	\$ (164.61)
State of Wisconsin	0.0%	\$ -	0.0%	\$ -	\$ -
<b>TOTAL</b>	<b>100%</b>	<b>\$ 4,866.23</b>	<b>100%</b>	<b>\$ 4,976.54</b>	<b>\$ 110.31</b>

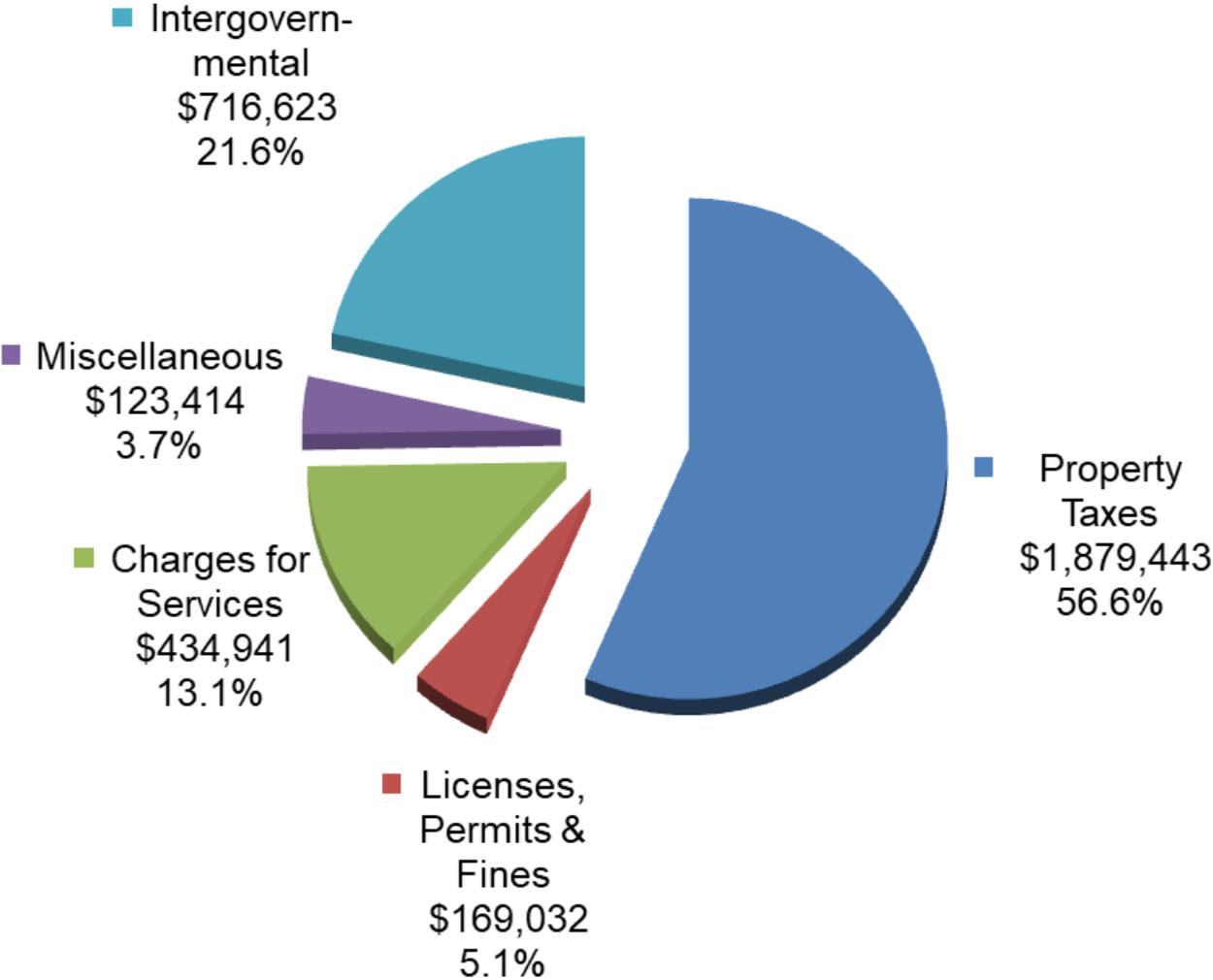
*Levies and Mill Rates do not include School Tax Credit, Lottery Credit or First Dollar Credit.*

*Average property assessment used to show tentative property tax.*

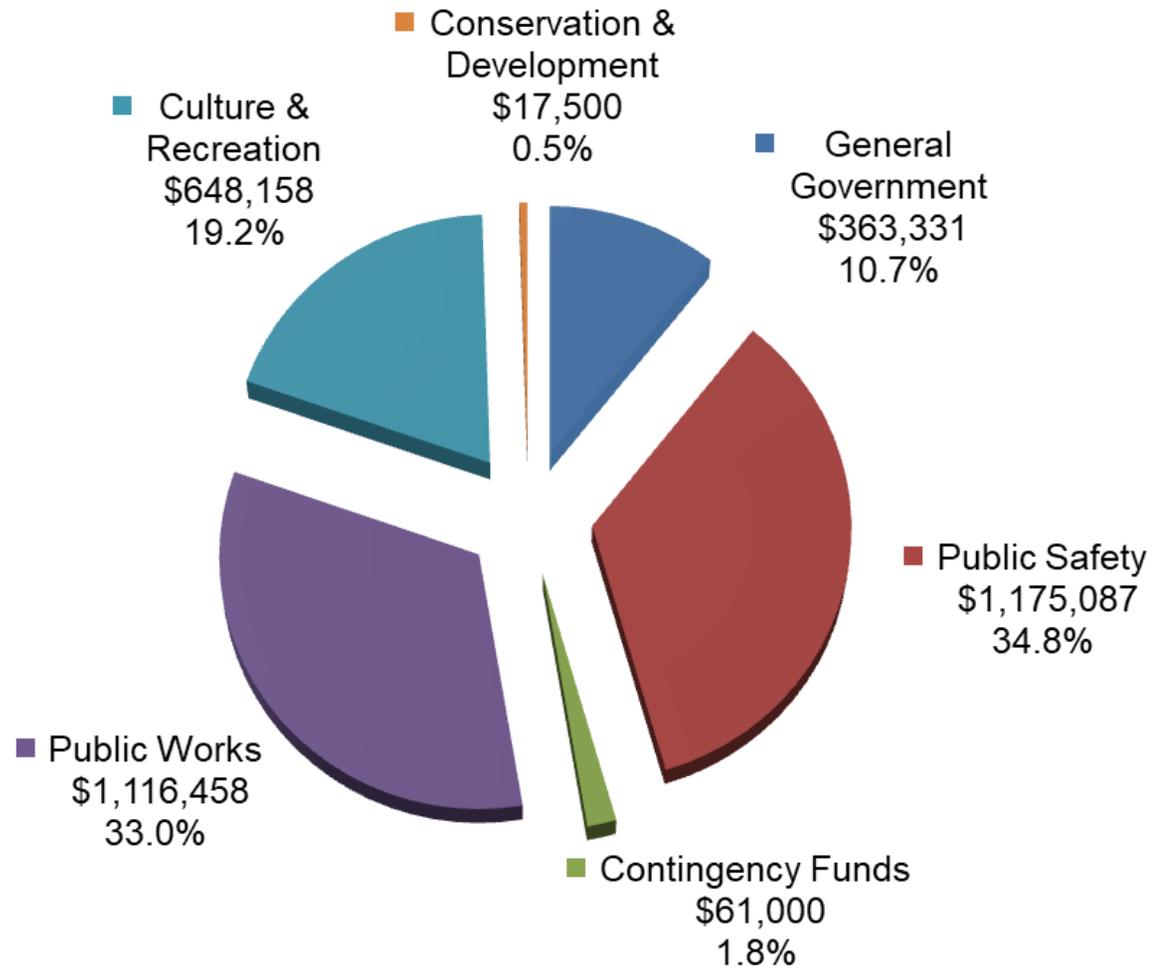
## Your Tax Dollar -- How Is It Divided?



GENERAL FUND – 2019 REVENUES



## GENERAL FUND – 2019 EXPENDITURES



# CAPITAL IMPROVEMENTS PLAN (STREET)

Street	PASER Rating (2017)	Length (LF)	From	To	Streets	Storm	Sanitary	Water	Construction Total	Contingencies & Eng. (25%)	Total	Construction Year
Water Street Parking Lot and Park Improvements	--	--	--	--	\$450,000	--	--	--	\$450,000	\$50,000	\$500,000	2020
6th Street Reconstruction	3	400	Ray Street	Grand Avenue	\$89,884	20,000.00	2,000.00	61,775.00	\$174,000	\$44,000	\$218,000	2020
7th Street Reconstruction	4	400	Ray Street	Grand Avenue	\$87,799	20,000.00	2,000.00	53,600.00	\$163,000	\$41,000	\$204,000	2020
7th Street Reconstruction	2	500	Oak Street	Lincoln Avenue	\$134,306	75,000.00	6,000.00	84,250.00	\$300,000	\$75,000	\$375,000	2020
8th Street Reconstruction	4	500	Oak Street	Lincoln Avenue	\$134,306	75,000.00	6,000.00	84,250.00	\$300,000	\$75,000	\$375,000	2020
Woodland Trail Reconstruction	4,5,6,7	5,400	Woodland Trail	--	\$579,000	--	--	--	\$579,000	\$174,000	\$753,000	2020
8th Street Reconstruction	3	1,300	Grand Avenue	Broadway Street	\$352,443	\$120,400	\$8,000	\$173,080	\$654,000	\$164,000	\$818,000	2021
West Grand Avenue Area Resurfacing	7	3,860	Meadowlark Lane	Grand Avenue	\$160,000	--	--	--	\$160,000	\$40,000	\$200,000	2021
14th Street Reconstruction	5	600	Grand Avenue	Parkside Drive	\$141,591	0.00	8,000.00	105,050.00	\$255,000	\$64,000	\$319,000	2021
9th Street Reconstruction	5	1,300	Grand Avenue	Broadway Street	\$254,532	43,500.00	2,000.00	8,400.00	\$308,000	\$77,000	\$385,000	2021
Locust Lane Reconstruction	6	500	13th Street	12th Street	\$134,652	32,560.00	6,000.00	81,375.00	\$255,000	\$64,000	\$319,000	2021
Winnie Avenue Reconstruction	3	1,000	Park Avenue	Water Street	\$247,077	\$87,000	\$8,000	\$115,850	\$458,000	\$115,000	\$573,000	2022
Holly Court Reconstruction	6	1,400	Grand Avenue	Broadway Street	\$364,085	\$79,000	\$6,000	\$181,445	\$631,000	\$158,000	\$789,000	2022
Lueders Road Sidewalk	--	2,600	Oak Street	Broadway Street	\$121,000	--	--	--	\$121,000	\$30,000	\$151,000	2022
1st Street Reconstruction	6	800	Lincoln Avenue	Grand Avenue	\$197,459	68,400.00	8,000.00	104,150.00	\$378,000	\$95,000	\$473,000	2022
Industrial Park Resurfacing	4,5,6	5,300	--	--	\$0	0	--	--	\$437,000	\$110,000	\$546,000	2023
Galena Street Reconstruction	4,6,8	1,930	Water Street	9th Street	\$506,926	230,475.00	12,000.00	95,650.00	\$845,000	\$211,000	\$1,056,000	2023
Ray Street Reconstruction	8	1,100	9th Street	5th Street	\$293,171	114,500.00	39,000.00	176,575.00	\$623,000	\$156,000	\$779,000	2024
7th Street Reconstruction	5	1,300	Grand Avenue	Broadway Street	\$328,595	85,500.00	12,000.00	183,945.00	\$610,000	\$153,000	\$763,000	2024
Water Street (STH 78 WisDoT Project)	Poor	8,000	Oak Street	North Ridge	\$1,203,288	174,000.00	52,000.00	888,638.89	\$2,318,000	\$1,144,000	\$3,462,000	Future
Item Totals =					\$5,781,000	\$1,226,000	\$177,000	\$2,399,000	\$10,019,000	\$3,040,000	\$13,058,000	

**Water Street Parking Lot** - 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.

**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.

**14th Street Reconstruction** - Reconstruction of Street from Grand Avenue to Parkside Drive with curb spot replacement. New sidewalk on one side of street. Water main and service replacement from Grand to Parkside. Minor sanitary repairs. No storm sewer work anticipated.

**9th Street Reconstruction** - Full reconstruction of Street from Grand Avenue to Broadway Street. Parking area reconstruction? Sidewalk spot replacement on west side of street. Water service replacement from Grand to Broadway. Storm sewer repairs and addition of inlets. Minor sanitary repairs.

**Locust Lane Reconstruction** - Full reconstruction of Street from 13th Street to 12th Street. New sidewalk on one side of street. Water main and service replacement from 13th to 12th. Storm sewer repairs. Minor sanitary repairs.

**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.

**1st Street Reconstruction** - Full reconstruction of Street from Grand Avenue to Lincoln Ave. Reconstruct parking areas. New sidewalk on west side of street. Water main and service replacement from Grand to Lincoln. New storm sewer from Grand to Broadway. Minor sanitary repairs.

**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.

**Ray Street Reconstruction** - Full reconstruction of Street from 9th Street to 5th Street. Sidewalk spot replacement on north side of street. Water main and service replacement from 9th to 5th. New storm sewer from 9th to 5th to upsize 24" pipe. Minor sanitary repairs.

**7th Street Reconstruction** - Full reconstruction of Street from Grand Avenue to Broadway Street. New sidewalk on east side from Grand to Center. Spot sidewalk replacement Center to Broadway. Water main and service replacement from Grand to Broadway. New storm sewer from Grand to Broadway. Minor sanitary repairs.

**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	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
41100-00-000-000	GENERAL FUND TAXES	1,503,290.00	1,518,734.00	759,367.00	1,518,734.00	1,589,333.00	4.65%
41310-00-000-000	UTILITY TAX EQUIVALENT	262,500.00	290,175.02	133,000.00	266,000.00	270,000.00	(6.95%)
41320-00-000-000	TAX EXEMPT ENTITY PYMNTS	33,368.55	23,000.00	20,314.57	20,314.57	20,500.00	(10.87%)
42500-00-000-000	SPEC. ASSESSMENTS	20,924.45	0.00	0.00	0.00	0.00	0.00%
	<b>TAXES SUBTOTAL</b>	<b>1,820,083.00</b>	<b>1,831,909.02</b>	<b>912,681.57</b>	<b>1,805,048.57</b>	<b>1,879,833.00</b>	<b>2.62%</b>
	<b>INTERGOVERNMENTAL REVENUES</b>						
43410-00-000-000	STATE SHARED REVENUE	119,586.76	119,696.00	17,932.67	119,696.00	119,518.42	(0.15%)
43510-00-000-000	EXEMPT COMPUTER AID	9,654.72	9,900.00	9,900.00	9,900.00	12,843.00	29.73%
43515-00-000-000	PERSONAL PROPERTY AID	0.00	15,270.00	15,270.13	0.00	15,505.00	1.54%
43520-00-000-000	FIRE INSURANCE TAX	16,132.72	16,000.00	0.00	17,867.75	17,500.00	9.38%
43537-00-000-000	STATE HIGHWAY AID	292,243.43	300,825.00	150,343.78	300,825.00	345,790.73	14.95%
43540-00-000-000	DNR RECYCLING GRANT	16,772.57	16,000.00	16,801.99	16,801.99	16,800.00	5.00%
43720-25-000-862	COUNTY AID - LIBRARY	153,098.00	160,916.00	161,791.26	161,791.26	182,473.00	13.40%
43720-25-000-861	STATE AID - LIBRARY	475.00	475.00	0.00	475.00	475.00	0.00%
**NEW**	VIDEO SERVICE PROVIDER AID	0.00	0.00	0.00	0.00	5,718.00	
	<b>INTERGOVERNMENT SUBTOTAL</b>	<b>607,963.20</b>	<b>639,082.00</b>	<b>372,039.83</b>	<b>627,357.00</b>	<b>716,623.15</b>	<b>12.13%</b>
	<b>LICENSES, PERMITS, FINES, AND FORFEITURES</b>						
44110-00-000-000	LIQUOR & MALT LICENSES	3,810.00	3,700.00	4,885.00	5,195.00	4,500.00	21.62%
44120-00-000-000	OPERATOR LICENSES	1,320.00	4,000.00	4,095.00	5,475.00	1,000.00	(75.00%)
44121-00-000-000	CIGARETTE LICENSES	300.00	300.00	200.00	300.00	400.00	33.33%
44122-00-000-000	SODA LICENSES	80.00	70.00	50.00	50.00	50.00	(28.57%)
44200-00-000-000	DOG LICENSES	2,260.00	2,500.00	2,080.00	2,170.00	2,200.00	(12.00%)
44201-00-000-000	CAT LICENSES	490.00	400.00	495.00	520.00	400.00	0.00%
44900-00-000-000	OTHER PERMITS	2,015.00	500.00	350.00	490.00	500.00	0.00%
44901-00-000-000	SPECIAL EVENT PERMITS	500.00	500.00	0.00	500.00	500.00	0.00%
44902-00-000-000	CABLE TV FRANCHISE FEE	55,730.85	55,000.00	29,416.52	58,833.04	50,282.00	(8.58%)
44300-00-000-000	BUILDING PERMITS	35,537.00	34,000.00	19,206.00	38,412.00	34,000.00	0.00%
44400-00-000-000	ZONING PERMITS	3,443.03	400.00	4,075.00	6,795.00	3,500.00	775.00%
44500-00-000-000	VEHICLE REGISTRATION FEE	64,574.00	60,000.00	41,404.00	64,684.00	65,000.00	8.33%
46710-00-000-000	LIBRARY FINES/FEES	9,099.92	9,000.00	3,219.33	6,700.00	6,700.00	(25.56%)
	<b>FEES SUBTOTAL</b>	<b>179,159.80</b>	<b>170,370.00</b>	<b>109,475.85</b>	<b>190,124.04</b>	<b>169,032.00</b>	<b>(0.79%)</b>

PUBLIC CHARGES FOR SERVICES

46902-00-000-000	PUBLICATION FEES	145.00	100.00	135.00	150.00	100.00	0.00%
46901-00-000-000	REAL ESTATE INQUIRY FEES	3,025.00	2,500.00	1,375.00	2,750.00	2,500.00	0.00%
46420-00-000-000	REFUSE COLLECTION FEES	350,585.16	350,000.00	210,664.76	358,200.00	385,000.00	10.00%
46720-00-000-000	SHELTER RENTAL	2,030.00	1,800.00	1,600.00	2,050.00	2,000.00	11.11%
46740-00-000-000	TIF ADMINISTRATIVE FEES	11,454.80	11,560.00	0.00	11,496.25	7,341.00	(36.50%)
46425-00-000-000	STREET LIGHT FEES	61,123.08	63,000.00	31,375.00	62,750.00	63,000.00	0.00%
	PUBLIC FEES SUBTOTAL	428,363.04	428,960.00	245,149.76	437,396.25	459,941.00	7.22%
	MISCELLANEOUS REVENUES						
46900-00-000-000	MISC REVENUES	15,487.08	10,000.00	11,917.90	18,165.00	12,000.00	20.00%
47400-00-000-000	COMMISSION SERVICE FEES	11,495.00	14,494.00	7,084.15	14,494.00	15,034.00	3.73%
48100-00-000-000	INTEREST ON RESERVES	43,572.29	12,601.00	34,907.97	44,856.00	35,000.00	177.76%
48200-00-000-045	RENTAL OF VILLAGE BLDGS	14,437.50	15,750.00	9,187.50	15,750.00	16,406.00	4.17%
48200-00-000-000	UTILITY FACILITY RENTS	43,073.04	43,952.00	21,976.02	43,952.04	44,830.00	2.00%
48300-00-000-046	SALE OF PROPERTY	9,445.00	0.00	0.00	0.00	0.00	0.00%
	TOTAL MISCELLANEOUS	137,509.91	96,797.00	85,073.54	137,217.04	123,270.00	27.35%
	Transfer from Undesig. Reserves					58,225.00	
	TOTAL REVENUES	3,173,078.95	3,167,118.02	1,724,420.55	3,197,142.90	3,406,924.15	7.57%

**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 allowable increase due to 2.083% Net New Construction, recently annexed land and 1.68% due closure of TID#3, but reduced by personal property aid.
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.
Personal Property Aid	The 2017-2019 state budget exempted machinery, tools, and patterns, other than items already considered exempt manufacturing property under prior law, effective January 1, 2018. The budget act also created a new state aid program designed to reimburse municipalities for the lost personal property tax revenue.

Fire Insurance Tax	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.
Video Service Provider Aid	New state aid program aimed to reduce the cable franchise fees paid by cable customers. The aid equals 0.5 percent of the gross receipts used to calculate the actual 2018 fee revenues received by the municipality.

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

<u>Account Description</u>	<u>Notes</u>
Liquor & Malt Licenses	License fees collected annually from establishments and organizations that sell and serve alcohol.
Operator Licenses	License fees collected for individuals to serve alcohol at licenses establishments or events. These licenses expire on odd numbered years.
Cigarette Licenses	License fees collected from establishments that wish to sell tobacco products.
Soda Licenses	License fees collected from establishments that wish to sell non-alcohol beverages.
Dog Licenses	License fees collected under state law to licenses dogs. A portion of fees collected are provided to Sauk County.
Cat Licenses	License fees collected to license cats. Amounts collected remain with the Village.
Other Permits	Street opening, street encumbering, etc.

Special Event Permits	Fees collected from organizations that use Village property for special events, i.e. Cow Chip.
Cable TV Franchise Fee	Revenue from Spectrum and TDS to operate within the Village. Starting on January 1, 2020, the video service fee (percentage) imposed by a municipality must equal the percentage applied on December 31, 2018 less 0.5 percent.
Building Permits	Revenue received for all building permits issued, fully funds cost of Building Inspector.
Zoning Permits	Various incidental zoning related permits.
Vehicle Registration Fee	\$20.00 fee assessed on eligible cars registered within the Village to be used for transportation purposes.

**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 (\$14,184) 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	\$16,406 annual rent from Spectrum for the lease on 1351 Tower Street.
Utility Facility Rents	Rent paid by utilities for use of Village Hall and Public Works Bldg. The rent covers insurance, utilities, maintenance. Village Hall: Electric \$6,582; Water \$3,159; Sewer \$3,159; Storm \$263. PW Building: Electric \$15,834; Water \$7,600; Sewer \$7,600; Storm \$633.

**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	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
51100-10-110-000	VILLAGE BOARD SALARIES	12,340.00	12,480.00	5,820.00	11,640.00	12,480.00	0.00%
51100-10-100-000	VILLAGE BOARD OTHER	4,467.60	4,000.00	2,588.67	5,177.34	5,000.00	25.00%
51510-10-110-000	ADMINISTRATOR SALARY	36,889.44	39,163.36	19,580.61	39,161.22	40,000.00	2.14%
51510-10-111-000	ADMINISTRATOR - OTHER	865.81	1,500.00	395.00	790.00	1,500.00	0.00%
51400-10-110-000	VILLAGE STAFF SALARIES	70,237.73	82,861.54	38,291.84	76,583.68	81,900.00	(1.16%)
51400-10-155-000	VILLAGE HALL STAFF FICA	8,195.22	9,627.17	4,427.24	8,854.48	9,031.00	(6.19%)
51400-10-154-000	VILLAGE HALL STAFF RETIREMENT	1,742.82	7,806.20	3,845.00	7,690.00	8,000.00	2.48%
51400-10-149-000	VILLAGE HALL STAFF INSURANCE	32,956.35	26,656.75	15,687.26	31,374.52	28,400.00	6.54%
51400-10-111-000	VILLAGE STAFF TRAINING/TRAVEL	1,856.34	1,500.00	1,067.54	2,135.08	2,000.00	33.33%
	TOTAL VILLAGE HALL STAFF	169,551.31	185,595.02	91,703.16	183,406.32	188,311.00	1.46%
51200-10-110-000	ELECTIONS STAFF SALARIES	3,009.38	5,070.00	529.63	1,059.26	5,070.00	0.00%
51200-10-100-000	ELECTION OTHER	1,572.37	4,000.00	648.35	1,296.70	4,000.00	0.00%
51400-10-211-000	LEGAL FEES	7,861.10	8,000.00	4,934.98	9,869.96	9,500.00	18.75%
51400-10-212-000	CONSULTANT SERVICES	40,445.78	20,000.00	11,931.98	23,863.96	25,000.00	25.00%
51400-10-320-000	PUBLICATION EXPENSES	1,692.51	2,100.00	1,475.61	1,859.00	2,200.00	4.76%
51500-10-213-000	AUDIT SERVICES	9,230.00	12,500.00	5,332.00	10,664.00	12,500.00	0.00%
51530-10-000-052	ASSESSOR	16,524.65	15,800.00	13,430.00	15,800.00	15,800.00	0.00%
51530-10-000-053	BOARD OF REVIEW	-	250.00	22.50	45.00	250.00	0.00%
51550-10-340-000	VILL HALL SUPPLIES	10,969.39	7,000.00	6,222.92	12,445.84	12,000.00	71.43%
51550-10-000-000	MISCELLANEOUS EXPEND.	5,104.31	5,000.00	2,300.59	4,601.18	5,000.00	0.00%
51500-10-100-000	VILL HALL EQUIPMENT	644.98	2,000.00	2,450.00	2,450.00	2,500.00	25.00%
51600-10-230-000	VILL HALL MAINT & UTIL.	10,153.84	25,000.00	6,217.34	12,434.68	20,000.00	(20.00%)
51600-10-350-049	COMPUTER SYSTEM MAINT.	1,626.92	2,000.00	700.00	1,400.00	10,000.00	400.00%
51930-10-513-000	PROPERTY INSURANCE	6,730.99	9,000.00	10,634.00	10,634.00	13,200.00	46.67%
51930-10-514-000	LIABILITY/AUTO INSURANCES	20,385.80	17,500.00	8,701.20	17,402.40	20,000.00	14.29%
51930-10-512-000	WORKER/UNEMPLOYMENT COMP	15,975.26	13,000.00	8,210.08	16,420.16	18,000.00	38.46%
	TOTAL GENERAL VILLAGE	151,927.28	148,220.00	83,741.18	142,246.14	175,020.00	18.08%
	TOTAL GENERAL ADMINISTRATION	321,478.59	333,815.02	175,444.34	325,652.46	363,331.00	8.84%
52100-10-110-000	SAUK PRAIRIE POLICE	768,426.02	839,709.00	629,781.75	839,708.99	929,951.75	10.75%
52100-10-160-000	MUNICIPAL COURT	-	4,796.00	-	2,369.00	2,988.00	(37.70%)
52100-10-211-000	LAW ENFORCEMENT LEGAL FEES	14,487.32	10,000.00	1,893.54	6,474.21	10,000.00	0.00%
52200-20-110-000	FIRE DEPARTMENT SALARIES	44,304.10	63,110.00	30,145.25	60,290.50	70,780.00	12.15%
52200-20-111-000	FIRE - TRAINING & MEMBERSHPS	3,049.00	6,590.00	3,732.75	7,465.50	8,500.00	28.98%
52200-20-155-000	FIRE FICA	3,016.70	4,827.92	4,296.55	4,612.00	5,988.00	24.03%
52200-20-000-800	FIRE - COMMUNITY EDUC	81.99	2,575.00	171.94	343.88	2,575.00	0.00%
52200-20-220-000	FIRE - UTILITIES/MAINTENANCE	39,179.28	40,954.00	18,968.09	37,936.18	45,250.00	10.49%
52200-20-810-000	FIRE - EQUIPMENT	30,782.49	24,475.00	6,036.21	12,072.42	32,300.00	31.97%
52300-20-000-000	AMBULANCE FEES	33,472.17	34,088.00	34,087.92	34,088.00	34,254.00	0.49%
52400-10-000-000	BUILDING INSPECTION	29,864.25	30,000.00	13,349.00	26,698.00	30,000.00	0.00%

52500-10-000-000	EMERGENCY GOVERNMENT	-	2,500.00	-	-	2,500.00	0.00%
	TOTAL PUBLIC SAFETY	966,663.32	1,063,624.92	742,463.00	1,032,058.68	1,175,086.75	10.48%
53100-15-111-000	DPW TRAINING	5,383.60	6,500.00	2,559.26	5,118.52	6,500.00	0.00%
53100-15-155-000	DPW FICA	18,852.84	20,333.84	13,136.03	19,285.32	20,000.00	(1.64%)
53100-15-154-000	DPW RETIREMENT	14,797.56	17,410.02	8,789.06	17,578.12	18,000.00	3.39%
53100-15-149-000	DPW EMPLOYEE INSURANCES	83,913.40	85,000.00	46,324.05	92,648.10	99,868.00	17.49%
53100-15-193-000	DPW UNIFORM EXPENSES	2,154.29	3,100.00	2,132.00	2,132.00	3,100.00	0.00%
	SUBTOTAL DPW BENEFITS	125,101.69	132,343.86	72,940.40	145,880.80	147,468.00	11.43%
53300-15-110-000	STREETS SALARIES	70,947.30	65,280.00	41,860.86	72,587.00	72,000.00	10.29%
53300-15-000-810	STREETS: SIDEWALK REPAIR	34,925.14	35,000.00	34,999.70	34,999.70	35,000.00	0.00%
53300-15-000-811	STREETS: CRACK FILLING	45,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00%
53300-15-340-000	STREETS SUPPLIES & MAINT	40,204.28	40,000.00	19,891.52	39,783.04	42,000.00	5.00%
53300-15-000-812	STREETS LIGHTING	67,326.81	63,000.00	31,855.55	63,711.10	65,000.00	3.17%
	SUBTOTAL STREETS	258,403.53	238,280.00	163,607.63	327,215.26	249,000.00	4.50%
53230-15-110-000	SHOP SALARIES	15,202.10	18,450.00	7,234.18	14,468.36	18,820.00	2.01%
53230-15-230-000	SHOP BLDG UTILITIES - HEAT, ELEC, WTR, PHONE	15,814.03	17,000.00	8,760.54	17,521.08	18,000.00	5.88%
53230-15-242-000	SHOP BLDG REPAIRS & MNTE.	10,362.15	10,000.00	7,925.05	9,826.00	14,000.00	40.00%
53230-15-340-000	SHOP SUPPLIES	20,880.79	15,000.00	5,431.19	14,598.00	15,000.00	0.00%
	SUBTOTAL SHOP	62,259.07	60,450.00	29,350.96	58,701.92	65,820.00	8.88%
53240-15-110-000	MACHINERY SALARIES	12,301.19	11,040.00	4,571.50	9,143.00	11,260.00	1.99%
53240-15-450-000	GAS & OIL	19,523.40	20,000.00	15,557.59	31,115.18	30,000.00	50.00%
53240-15-350-000	MACHINERY SUPPLY & MNTE	22,032.80	20,000.00	8,152.78	16,305.56	20,000.00	0.00%
	SUBTOTAL MACHINERY	53,857.39	51,040.00	28,281.87	56,563.74	61,260.00	20.02%
53300-15-110-813	SNOW & ICE SALARIES	35,257.17	45,800.00	39,499.72	49,499.72	50,000.00	9.17%
53300-15-350-813	SNOW & ICE SUPPLY & MNTE.	44,177.83	53,000.00	34,033.28	44,033.28	60,810.00	14.74%
	SUBTOTAL SNOW & ICE	79,435.00	98,800.00	73,533.00	147,066.00	110,810.00	12.16%
53450-15-110-814	TRAFFIC CONTROL SALARIES	4,166.99	5,100.00	143.50	287.00	5,100.00	0.00%
53450-15-100-814	TRAFFIC CONTROL - OTHER	9,321.82	5,000.00	4,619.23	9,238.46	10,000.00	100.00%
	SUBTOTAL TRAFFIC CONTROL	13,488.81	10,100.00	4,762.73	9,525.46	15,100.00	49.50%
53640-15-110-815	TREES: PLANT/TRIM SALARIES	3,199.20	5,000.00	1,393.14	2,786.28	5,000.00	0.00%
53640-15-110-816	TREES: CHIPPING SALARIES	10,916.99	15,000.00	6,065.61	12,131.22	15,000.00	0.00%
53640-15-100-815	TREES - OTHER	12,024.15	12,000.00	3,967.70	7,935.40	12,000.00	0.00%
	SUBTOTAL TREES & BRUSH	26,140.34	32,000.00	11,426.45	22,852.90	32,000.00	0.00%
53620-15-110-817	REFUSE: YARD WASTE	17,115.07	25,625.00	7,795.87	15,591.74	20,000.00	(21.95%)
53620-15-110-818	REFUSE: SOLID WASTE	30,307.39	46,125.00	16,765.91	33,531.82	35,000.00	(24.12%)
53620-15-100-000	REFUSE - OTHER	21,008.22	20,000.00	-	18,520.00	20,000.00	0.00%
53620-15-000-820	REFUSE COLLECT & RECYCLING	326,259.43	350,000.00	179,014.19	358,028.38	385,000.00	10.00%
	SUBTOTAL REFUSE	394,690.11	441,750.00	203,575.97	407,151.94	460,000.00	4.13%
	TOTAL PUBLIC WORKS	1,013,375.94	1,064,763.86	587,479.01	1,174,958.02	1,141,458.00	7.20%

55110-25-110-000	LIBRARY DIRECTOR	42,537.85	54,000.00	26,960.00	54,000.00	55,620.00	3.00%
55110-25-110-860	LIBRARY STAFF SALARIES	203,586.15	212,064.83	101,314.19	208,334.00	214,219.12	1.02%
55110-25-130-000	LIBRARY FRINGES	72,660.45	83,935.30	34,238.99	83,935.00	88,930.15	5.95%
55110-25-191-000	LIBRARY EDUC & MISC	7,310.32	4,245.00	3,383.17	4,245.00	4,400.00	3.65%
55110-25-240-000	LIBRARY BUILDING MNTC	19,623.59	18,370.00	11,243.20	23,800.00	23,800.00	29.56%
55110-25-220-000	LIBRARY BLDG UTILITIES	21,866.63	23,800.00	11,059.51	18,370.00	22,155.00	(6.91%)
55110-25-000-850	LIBRARY BOOKS	28,480.10	27,500.00	11,144.29	27,500.00	27,500.00	0.00%
55110-25-000-851	LIBRARY PERIODICALS	6,380.41	4,850.00	1,548.76	3,531.81	4,850.00	0.00%
55110-25-000-852	LIBRARY AUDIO/VISUAL	16,906.28	14,972.58	3,437.62	11,653.58	14,972.58	0.00%
55110-25-000-853	LIBRARY TECHNOLOGY	16,986.84	7,850.00	479.58	6,806.81	7,850.00	0.00%
55110-25-340-000	LIBRARY SUPPLIES	7,435.03	7,900.00	3,375.47	7,900.00	7,900.00	0.00%
55110-25-241-000	LIBRARY EQUIPMENT MNTC	5,775.01	6,000.00	1,983.36	6,000.00	6,500.00	8.33%
55110-25-000-049	COMPUTER REPLACEMNT FUND	6,259.70	4,500.00	-	3,082.00	4,500.00	0.00%
55110-25-000-532	LIBRARY COPIER LEASE	3,003.44	3,823.92	3,956.56	3,956.56	4,352.22	13.82%
55110-25-000-854	LIBRARY PROGRAMMING	3,703.86	3,600.00	2,103.53	3,600.00	6,400.00	77.78%
55110-25-000-855	LIBRARY AUTOMATION	28,196.00	28,721.00	34,471.10	34,666.00	34,532.00	20.23%
	SUBTOTAL LIBRARY	490,711.66	506,132.63	250,699.33	501,380.76	528,481.07	4.42%
55200-15-110-000	PARKS SALARIES	37,605.68	32,640.00	6,870.37	13,740.74	30,000.00	(8.09%)
55200-15-200-000	PARKS MOWING CONTRACT	22,381.50	25,000.00	5,441.00	23,540.00	24,000.00	(4.00%)
55200-15-241-000	PARKS EQUIPMENT	15,574.11	15,000.00	500.00	13,250.00	15,000.00	0.00%
55200-15-350-000	PARKS SUPPL & MAINT	24,137.18	20,000.00	10,678.52	21,357.04	20,000.00	0.00%
	SUBTOTAL PARKS	99,698.47	92,640.00	23,489.89	46,979.78	89,000.00	(3.93%)
55300-15-110-040	DECORATIONS SALARIES	1,078.37	3,000.00	359.08	1,245.00	2,500.00	(16.67%)
55300-15-350-040	DECORATIONS SUPPL & MAINT	6,134.43	4,000.00	66.16	3,998.00	5,000.00	25.00%
55300-15-000-712	AIRPORT	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	0.00%
55300-15-000-713	SAUK PRAIRIE RECREATION	8,712.50	19,526.00	9,763.00	19,526.00	19,677.00	0.77%
	SUBTOTAL RECREATION	18,925.30	30,026.00	13,688.24	27,376.48	30,677.00	2.17%
	TOTAL RECREATION/CULTURE	609,335.43	628,798.63	287,877.46	575,754.92	648,158.07	3.08%
56000-10-110-000	PLAN COMMISSION SALARIES	600.00	1,920.00	100.00	960.00	1,920.00	0.00%
56000-10-000-000	COMP PLAN UPDATE	-	2,000.00	-	-	5,080.00	154.00%
56400-10-000-000	ZONING BOARD OF APPEALS	15.00	500.00	-	-	500.00	0.00%
56700-10-000-000	ECONOMIC DEVELOPMENT	2,500.00	10,000.00	5,000.00	10,000.00	10,000.00	0.00%
	TOTAL CONSERV. & DEVELOPMENT	3,115.00	14,420.00	5,100.00	10,200.00	17,500.00	21.36%
57000-10-910-000	CONTINGENCY FUND	-	10,000.00	6,215.00	6,215.00	10,000.00	0.00%
57000-10-910-048	CONTINGENCY-EQUIPMENT	40,100.00	45,000.00	-	-	45,000.00	0.00%
57000-10-910-705	SAUK PRAIRIE TRANSIT FUND	270.00	5,000.00	-	5,000.00	6,000.00	20.00%
	TOTAL CONTINGENCY FUNDS	40,370.00	60,000.00	6,215.00	11,215.00	61,000.00	1.67%
	TOTAL OPERATING EXPENDITURES	2,954,338.28	3,165,422.43	1,804,578.81	3,129,839.08	3,406,533.82	7.62%

**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. New in 2020 is \$8,000 for cyber security via WPPI Energy.
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. 2020 rate is \$8.25 per person.
Building Inspection	The Village retained General Engineering for all residential & commercial building, electrical, plumbing, HVAC and zoning inspections. Inspections are fully funded through permit fees.
Emergency Govt.	Incidental training and materials for Village representative to Emergency Government. Funds for emergency operations if needed. Includes maintenance of emergency alert sirens.

## **PUBLIC WORKS**

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

Shop Supplies	Supplies for the Public Works/Utilities Building. Such as tools, etc.
Machinery Salaries	Labor costs associated with the repair and maintenance of equipment and vehicles.
Gas & Oil	General Fund's portion of fueling and lubrication costs for public works vehicles.
Machinery Supply & Maint.	Costs of parts and supplies for Village vehicles.
Snow & Ice Salaries	Labor cost for snowplowing, salting and snow removal.
Snow & Ice Supply & Mntc	Cost of road salt and snow removal related expenses. Includes rent of tractors to plow and move snow. Snow hauling expense is also included in this item.
Traffic Control Salaries	Labor costs associated with painting curbs and crosswalks and maintaining street signs.
Traffic Control – Traffic Sig	Costs associated with the operation and maintenance of traffic signals including electric costs.
Traffic Control - Other	Material costs for purchase and maintenance of traffic and street signage and painting supplies.
Trees: Plant/Trim Salaries	Labor costs for Village tree trimming/removal and planting.
Trees: Chipping Salaries	Labor costs associated with collection/chipping of residential tree trimmings.
Trees - Other	Includes replacement tree, weed spray, tools, and miscellaneous expenses related to trees and all tree planting. Includes costs of park tree additions and replacements.
Refuse: Yard Waste	Labor cost of weekly grass, garden and leaf collection. Items are composted at Village.
Refuse: Solid Waste	Labor cost of weekly pick up of miscellaneous bulky items by Village crews. Items are disposed of at Village licensed sites.

Refuse - Other	Supplies and expenses associated with all residential waste collection programs. Includes grinding services for both concrete and brush for cost savings and environmental reasons.
Refuse: Collection/Recycl	Annual cost of garbage and recycling collection. Paid for through user fees. Effective December 15, 2019, a 10% increase to account for increase costs to process items for recycling.

## **CULTURE & RECREATION**

<u>Account Description</u>	<u>Notes</u>
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. Includes for 2020, \$5,000 to update the Comprehensive Outdoor Recreation 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**

<u>Account Description</u>	<u>Notes</u>
Contingency Fund	For unanticipated/unbudgeted expenditures as authorized by Village Board.
Contingency-Equipment	Annual allocation toward the replacement of minor capital equipment.
SP Transit Fund	Village's allocation of funding the shared-ride taxi service with Village of Sauk City. The Village funds 50% of operating cost deficit after Federal and State Grant Funds and fare revenue.

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

Account	Account Description	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	Increase
	REVENUES						
49210-00-000-000	PROPERTY TAXES	1,073,691.31	1,098,426.00	0.00	1,098,426.00	1,078,467.00	(1.82%)
49212-00-000-000	UTILITY ALLOCATION	165,893.38	268,883.00	0.00	268,883.00	297,627.00	10.69%
49216-00-000-000	TIF #3 ALLOCATION	24,012.00	23,300.00	0.00	23,300.00	22,950.00	(1.50%)
	SAUK PRAIRIE AMBULANCE	30,000.00	11,447.00	0.00	11,447.00	11,447.00	0.00%
	BID PREMIUM DEPOSIT TO GENERAL FUND	0.00	0.00	0.00	0.00	61,193.00	
	<b>TOTAL DEBT SERVICE FUND REVENUE</b>	<b>1,293,596.69</b>	<b>1,402,056.00</b>	<b>0.00</b>	<b>1,402,056.00</b>	<b>1,471,684.00</b>	<b>4.97%</b>
	EXPENDITURES						
58100-00-000-000	DEBT SERVICE - PRINCIPAL	1,059,366.59	1,135,616.00	1,105,996.53	1,135,615.00	1,181,912.00	4.08%
58200-00-000-000	DEBT SERVICE - INTEREST	230,937.91	261,440.00	145,882.57	261,440.00	283,972.00	8.62%
58400-00-000-000	FISCAL CHARGES - BOND FEES	4,990.00	5,000.00	2,460.00	5,730.00	5,800.00	16.00%
	<b>TOTAL DEBT SERVICE EXPENDITURE</b>	<b>1,295,294.50</b>	<b>1,402,056.00</b>	<b>1,254,339.10</b>	<b>1,402,785.00</b>	<b>1,471,684.00</b>	<b>4.97%</b>
	<b><i>The Following Accounts for Existing General Obligation Debt</i></b>						
	Equalized Value	\$ 401,319,000.00	\$ 419,813,000.00			\$ 449,857,200.00	7.16%
	State Imposed G.O. Debt Limit (5% of Equalized Value)	\$ 20,065,950.00	\$ 20,990,650.00			\$ 22,492,860.00	7.16%
	Village Imposed 75% G.O. Debt Limit (75% of State Limit)	\$ 15,049,462.50	\$ 15,742,987.50			\$ 16,869,645.00	7.16%
	Debt Subject to 75% Village Limit (as of 12/31)	\$ 11,415,322.78	\$ 10,275,780.68			\$ 9,093,868.73	(11.50%)
	75% Capacity Remaining	\$ 3,634,139.72	\$ 5,467,206.82			\$ 7,775,776.27	42.23%
	Village Imposed 65% G.O. Debt Limit (65% of State Limit)	\$ 13,042,867.50	\$ 13,643,922.50			\$ 14,620,359.00	7.16%
	Debt Subject to 65% Village Limit (As of 12/31)	\$ 8,979,889.14	\$ 8,089,457.40			\$ 7,178,555.55	(11.26%)
	65% Capacity Remaining	\$ 4,062,978.36	\$ 5,554,465.10			\$ 7,441,803.45	33.98%
	Equalized Mill Rate Per Thousand (Limit \$3.15)	\$ 2.68	\$ 2.62			\$ 2.40	(8.37%)
	Debt Service Tax on \$225,000	\$ 668.85	\$ 654.12			\$ 599.34	(8.37%)
	Monthly Impact	\$ 55.74	\$ 54.51			\$ 49.94	(8.37%)

**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.
Bid Premium	Funds Provided Through the Sale of General Obligation Bonds to cover debt service.
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	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
	REVENUES						
49000-10-950-209	BORROWED FUNDS NEW	\$1,631,353.00	1,166,495.00	1,161,653.00	1,161,653.00	3,594,977.00	
	BORROWED FUNDS PREVIOUS	\$0.00	390,000.00	0.00	0.00	99,233.00	
49000-10-950-216	GRANT	0.00	359,805.00	0.00	0.00	389,805.00	
49000-10-950-220	OTHER REVENUES/UTILITY CONTRIBUTIONS	0.00	960,442.00	0.00	541,740.00	350,400.00	
	TOTAL PROJECT FUND REVENUES	1,631,353.00	2,876,742.00	1,161,653.00	1,703,393.00	4,434,415.00	54.15%
	EXPENDITURES						
	CAP PROJ - WATER STREET LOANS	24,514.50	0.00	0.00	0.00	0.00	
	CAP PROJ - POLICE DEPT	33,642.00	79,742.00	79,742.00	79,742.00	61,710.00	
	CAP PROJ - PUBLIC WORKS EQUIPMENT	0.00	0.00	0.00	0.00	166,000.00	
59000-10-950-793	CAP PROJ - FIRE DEPT	0.00	12,000.00	0.00	10,465.00	919,185.00	
	CAP PROJ - 2017 CAPITAL WORKS IMPROVEMENTS	784.06	0.00	0.00	0.00	0.00	
	CAP PROJ - 2018 CAPITAL WORKS IMPROVEMENTS	1,306,521.72	0.00	0.00	0.00	0.00	
	CAP PROJ - 2019 CAPITAL WORKS IMPROVEMENTS	0.00	2,185,000.00	561,314.31	1,043,954.08	22,520.00	
	CAP PROJ - 2020 CAPITAL WORKS IMPROVEMENTS	0.00	0.00	0.00	0.00	3,265,000.00	
	CAP PROJ - GREAT SAUK TRAIL	4,208.26	0.00	0.00	0.00	0.00	
	CAP PROJ - PARK IMPROVEMENTS	55,118.18	0.00	0.00	0.00	0.00	
	CAP PROJ - WELL #4 IMPROVEMENTS	32,094.57	0.00	0.00	0.00	0.00	
	CAP PROJ - SEWER PLANT SCREENING STATION	34,817.07	350,000.00	0.00	200,000.00	0.00	
	CAP PROJ - STREET SWEEPER	0.00	250,000.00	0.00	202,042.00	0.00	
	CAP PROJ - NORTH RIDGE TRAIL CONNECTOR	920.92	0.00	0.00	0.00	0.00	
	TOTAL PROJECT FUND EXPENDITURES	1,492,621.28	2,876,742.00	641,056.31	1,536,203.08	4,434,415.00	54.15%

**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 awarded for the Downtown Riverfront Project from the DNR. \$10,000 awarded for Downtown Riverfront Project from Sauk County, \$20,000 in donations for Downtown Riverfront Park.
Other Revenues/Utility	Funding that is being contributed from other funds to fund the Capital Projects Fund. <ul style="list-style-type: none"> <li>• General Fund Undesignated Balance \$268,700 – Downtown Riverfront Park to be Repaid by TID#6</li> <li>• General Fund Undesignated Balance \$20,000 – Matching funds for two grants applied for by the Fire Department</li> <li>• General Fund Undesignated Balance \$61,700 – Police Capital</li> </ul>
Police Department	This is the Village’s portion of capital funding for the Sauk Prairie Police Department. Funded by General Fund Balance.
Fire Department	\$899,185 for a new rescue engine. \$10,000 matching funds for Federal Fire Act Grant applied for. \$10,000 matching funds for a DNR grant applied for.
2019 Capital Works Imprv.	\$22,520 represents retainage held from contractor for restoration.

- 2020 Capital Works Imprv. 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.
- 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.
- Southwest Flood Mitigation – Purchase of two large portable pumps and hose.

**Village of Prairie du Sac  
TID FUND**

Account	Account Description	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	Increase
<b>REVENUES</b>							
41120-00-000-005	Tax Increment Revenue TID #3	290,773.41	288,056.00	-	-	-	-100%
	Tax Increment Revenue TID #4	363,915.25	347,902.00	-	-	320,847.39	-8%
	Tax Increment Revenue TID #5	-	-	-	-	13,560.81	0%
	Tax Increment Revenue TID #6	-	-	-	-	-	0%
	Exempt Computer Aid TID #3	2,835.00	2,900.00	-	2,904.11	-	-100%
	Exempt Computer Aid TID #4	31,962.00	32,600.00	-	32,683.90	32,683.00	0%
	Exempt Computer Aid TID #5	-	-	-	-	-	0%
	Exempt Computer Aid TID #6	-	-	-	-	-	0%
	Utility Fund/Gen Fund Advancement	-	-	-	-	-	0%
	TID Fund Balance Applied	-	-	-	-	-	0%
<b>TOTAL TID FUND REVENUE</b>		<b>689,485.66</b>	<b>671,458.00</b>	<b>-</b>	<b>35,588.01</b>	<b>367,091.20</b>	<b>-45%</b>
<b>EXPENDITURES</b>							
58000-00-000-005	TID #3 Debt Service	21,850.00	23,300.00	21,725.00	23,300.00	22,950.00	-2%
58900-00-000-005	TID #3 Proj Expenses	153,265.10	-	-	-	-	0%
58900-00-000-204	TID #4 Proj Expenses	370,649.26	461,556.00	-	387,013.97	170,250.00	-63%
	TID #5 Proj Expenses	-	-	-	-	-	0%
	TID #6 Proj Expenses	-	-	-	-	-	0%
59260-00-000-005	Utility Fund/Gen Fund Advancement	-	11,560.00	-	-	7,341.33	-36%
<b>TOTAL TID FUND EXPENSES</b>		<b>545,764.36</b>	<b>496,416.00</b>	<b>21,725.00</b>	<b>410,313.97</b>	<b>200,541.33</b>	<b>-60%</b>

**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.

<b>TID</b>	<b>Location</b>	<b>Created</b>	<b>Terminated/Expires</b>
#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 #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	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	Increase
	PRAIRIE DU SAC ALLOCATION	-	5,000.00	5,000.00	5,000.00	6,000.00	20.00%
	SAUK CITY ALLOCATION	-	5,000.00	5,000.00	5,000.00	6,000.00	20.00%
	FARE REVENUES	49,074.35	50,000.00	31,230.30	57,034.00	50,000.00	0.00%
	COMMUNITY CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
	PUBLIC TRANSIT GRANT FUNDS	56,642.07	75,905.00	12,572.00	76,025.00	77,800.00	2.50%
	<b>Total Transit Fund Revenues</b>	<b>107,716.42</b>	<b>136,905.00</b>	<b>54,802.30</b>	<b>144,059.00</b>	<b>140,800.00</b>	<b>2.85%</b>
	<b>Expenditures</b>						
	TRANSIT SERVICE	130,535.11	136,905.00	64,511.03	144,059.00	140,800.00	
	<b>Total Transit Fund Expenses</b>	<b>130,535.11</b>	<b>136,905.00</b>	<b>64,511.03</b>	<b>144,059.00</b>	<b>140,800.00</b>	<b>2.85%</b>
	Ridership	11,629	12,500	6,471	11,703	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 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	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
OPERATING REVENUE							
00440-00-060-000	Residential Sales	\$1,696,221.96	1,690,429.00	\$752,389.34	1,504,778.68	1,713,184.18	1.35%
00442-00-070-000	Commercial Sales	443,379.50	465,805.00	190,194.74	380,389.48	447,813.30	(3.86%)
00443-00-080-000	Large Power	974,411.52	1,008,469.00	443,317.07	886,634.14	984,155.64	(2.41%)
00443-00-083-000	Industrial Power	1,218,239.88	1,309,852.00	582,729.38	1,165,458.76	1,230,422.28	(6.06%)
00443-00-081-000	Small Power	752,492.81	882,500.00	344,367.46	688,734.92	760,017.74	(13.88%)
00444-00-090-000	Public Street & Highway Lighting	66,902.98	72,000.00	30,917.27	61,834.54	66,902.98	(7.08%)
Total Operating Revenue		5,151,648.65	5,429,055.00	2,343,915.26	4,687,830.52	5,202,496.11	(4.17%)
OTHER OPERATING REVENUE							
00450-00-000-000	Forfeited Discounts	5,351.57	5,000.00	2,342.18	4,684.36	5,000.00	0.00%
00451-00-000-000	Miscellaneous Service Revenues	2,310.00	4,000.00	2,220.00	2,425.00	2,300.00	(42.50%)
Total Other Revenue		7,661.57	9,000.00	4,562.18	7,109.36	7,300.00	(18.89%)
Total Operating Revenues		5,159,310.22	5,438,055.00	2,348,477.44	4,694,939.88	5,209,796.11	(4.20%)
EXPENSES							
00555-00-000-000	Purchased Power	4,182,852.00	4,362,370.00	1,766,124.10	3,532,248.20	4,224,680.52	(3.16%)
Supply and Transmission Total		4,182,852.00	4,362,370.00	1,766,124.10	3,532,248.20	4,224,680.52	(3.16%)
00580-00-000-000	Operation Supervision Expense	34,946.49	35,261.00	18,001.12	36,002.24	36,725.00	4.15%
00585-00-000-000	Street Light/Signal System Expense	3,507.25	5,000.00	3,966.31	4,200.00	5,000.00	0.00%
00586-00-000-000	Meter Expenses	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
00587-00-000-000	Customer Installations Expense	0.00	1,500.00	30.00	60.00	1,500.00	0.00%
00588-00-000-000	Op Supplies /Expense and Dist. Expense	41,556.24	48,000.00	24,096.20	48,192.40	49,000.00	2.08%
00593	Mntc. of Lines	166,961.46	134,000.00	64,481.46	128,962.92	134,000.00	0.00%
00595	Mntc. of Line Transformers	985.01	5,000.00	366.54	733.08	5,000.00	0.00%
00596-00-110-000	Mntc. Street Light/Signal Systems	3,300.91	10,000.00	1,464.64	2,929.28	10,000.00	0.00%
00597	Mntc. of Meters	984.66	8,000.00	193.12	386.24	8,000.00	0.00%
00598	Mntc. of Miscellaneous Distribution Plant	227.46	10,000.00	0.00	0.00	10,000.00	0.00%

	Distribution Expense Total	252,469.48	258,261.00	112,599.39	221,466.16	260,725.00	0.95%
00902-00-110-000	Meter Reading Labor	509.74	1,000.00	297.12	594.24	1,000.00	0.00%
00903	Accounting and Collection Labor	52,584.71	60,000.00	28,820.01	57,640.02	60,000.00	0.00%
00905-00-000-000	Supplies and Expenses	1,926.44	3,200.00	2,861.84	5,723.68	5,000.00	56.25%
00904-00-000-000	Uncollectible Accounts	1.35	1,000.00	0.00	0.00	1,000.00	0.00%
	Customer Accounts Total	55,022.24	65,200.00	31,978.97	63,957.94	67,000.00	2.76%
00920-00-110-000	Administrative and General Salaries	49,385.51	51,000.00	25,373.20	50,746.40	51,761.00	1.49%
00921-00-000-000	Office Supplies and Expenses	24,395.02	25,000.00	12,079.41	24,158.82	25,000.00	0.00%
00923-00-000-000	Outside Services Employed	28,459.42	36,000.00	12,208.78	24,417.56	36,000.00	0.00%
00924-00-000-000	Property Insurance	18,488.47	22,000.00	10,502.36	21,004.72	22,000.00	0.00%
00925-00-000-000	Injuries and Damages	154.02	3,000.00	43.83	87.66	3,000.00	0.00%
00926-00-000-000	Employee Pensions and Benefits	162,042.38	164,000.00	68,046.31	136,092.62	164,000.00	0.00%
00928-00-000-000	Regulatory Commission Expense	6,316.80	5,000.00	0	0.00	5,000.00	0.00%
00930-00-000-000	Miscellaneous General Expense	39,438.69	42,000.00	22,212.71	44,425.42	42,000.00	0.00%
00933-00-000-000	Transportation Expenses	11,051.39	20,000.00	1,885.97	3,771.94	20,000.00	0.00%
	Administrative and General Total	339,731.70	368,000.00	152,352.57	304,705.14	368,761.00	0.21%
	Total Operating Expenses	4,830,075.42	5,053,831.00	2,063,055.03	4,122,377.44	4,921,166.52	(2.63%)
	NET OPERATING INCOME	329,234.80	384,224.00	285,422.41	572,562.44	288,629.59	(24.88%)
00419-00-000-000	Interest Income	15,831.77	8,000.00	10,410.68	20,821.36	10,000.00	25.00%
00454-00-000-000	Rent from Electric Property	34,105.00	22,000.00	19,913.85	39,827.70	34,000.00	54.55%
00456-00-000-000	Miscellaneous Electric Revenue	580.24	1,000.00	206.48	412.96	1,000.00	0.00%
	Total Non-Operating Revenue	50,517.01	31,000.00	30,531.01	61,062.02	45,000.00	45.16%
00403-00-000-000	Depreciation	308,058.00	265,000.00	0	270,000.00	308,000.00	16.23%
00408-00-000-000	Taxes	176,212.00	175,000.00	79.60	178,250.00	183,330.00	4.76%
00430-00-000-000	Principal on Long Term Debt	100,000.00	112,350.52	8,448.75	112,350.52	112,351.00	0.00%
00427-00-000-000	Interest on Long Term Debt	18,897.50	16,898.00	0.00	16,898.00	14,898.00	(11.84%)
	Total Non-Operating Expense	603,167.50	569,248.52	8,528.35	577,498.52	618,579.00	8.67%

Village of Prairie du Sac - Sewer  
SANITARY SEWER FUND

Account Number	Account Description	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
<b>REVENUE</b>							
00722-00-060-000	Residential Sales	\$298,044.98	295,000.00	\$144,032.05	288,064.10	303,850.00	3.00%
00722-00-070-000	Commercial Sales	128,522.17	125,000.00	47,085.23	113,004.55	128,750.00	3.00%
00722-00-080-000	Industrial Sales	3,445.14	4,000.00	1,689.09	4,053.82	4,120.00	3.00%
00723-00-098-000	Public Authority Sales	12,802.39	14,000.00	6,444.04	15,465.70	14,420.00	3.00%
<b>Total Operating Revenue</b>		<b>442,814.68</b>	<b>438,000.00</b>	<b>199,250.41</b>	<b>420,588.16</b>	<b>451,140.00</b>	<b>3.00%</b>
<b>EXPENSES</b>							
00811-00-000-000	Disposal Expenses	205,084.75	175,000.00	81,810.02	196,344.05	205,000.00	17.14%
00820-00-110-000	Supervision and Labor	11,648.82	12,500.00	6,000.41	12,000.82	12,750.00	2.00%
00827-00-000-000	Operating Supplies and Expenses	6,118.09	10,000.00	5,537.02	11,074.04	10,000.00	0.00%
00828-00-000-000	Transportation Expenses	712.55	1,000.00	543.12	1,086.24	1,200.00	20.00%
00831	Maintenance of Collection System	8,080.31	10,000.00	2,011.88	4,023.76	8,000.00	(20.00%)
00834-00-000-000	Maintenance of General Plant	24,943.27	20,000.00	368.59	737.18	15,000.00	(25.00%)
<b>Total Operating Expenses</b>		<b>256,587.79</b>	<b>228,500.00</b>	<b>96,271.04</b>	<b>225,266.09</b>	<b>251,950.00</b>	<b>10.26%</b>
00840-00-110-000	Billing, Collecting, and Accounting	18,819.41	19,000.00	9,584.43	19,168.86	19,500.00	2.63%
00842-00-110-000	Meter Reading Labor	195.77	1,000.00	0.00	0.00	1,000.00	0.00%
<b>Total Customer Account Expenses</b>		<b>19,015.18</b>	<b>20,000.00</b>	<b>9,584.43</b>	<b>19,168.86</b>	<b>20,500.00</b>	<b>2.50%</b>
00850-00-110-000	Administration and General Salaries	14,719.32	20,000.00	7,553.95	15,107.90	16,000.00	(20.00%)
00851-00-000-000	Office Supplies and Expenses	5,713.25	6,000.00	3,091.27	6,182.54	6,200.00	3.33%
00852-00-000-000	Outside Services	6,096.76	10,000.00	3,540.85	9,869.00	10,000.00	0.00%
00924-00-000-000	Insurance Expenses	6,552.50	7,000.00	3,381.98	6,763.96	7,000.00	0.00%
00854-00-000-000	Employee Pensions and Benefits	22,951.86	26,000.00	10,902.45	21,804.90	25,000.00	(3.85%)
00856-00-000-000	Miscellaneous Expenses	5,428.85	6,000.00	2,803.61	5,607.22	6,000.00	0.00%
00857-00-000-000	Rents	7,755.75	11,000.00	5,222.25	10,444.50	11,000.00	0.00%
<b>Total Administrative Expenses</b>		<b>69,218.29</b>	<b>86,000.00</b>	<b>36,496.36</b>	<b>75,780.02</b>	<b>81,200.00</b>	<b>(5.58%)</b>
<b>Total Expenses</b>		<b>344,821.26</b>	<b>334,500.00</b>	<b>142,351.83</b>	<b>320,214.97</b>	<b>353,650.00</b>	<b>5.72%</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>97,993.42</b>	<b>103,500.00</b>	<b>56,898.58</b>	<b>100,373.20</b>	<b>97,490.00</b>	<b>(5.81%)</b>
00419-00-000-000	Interest Income	10,161.91	4,925.00	6,699.29	13,398.58	8,800.00	78.68%
00731-00-000-000	Penalties	572.89	500.00	299.53	599.06	500.00	0.00%
00403-00-000-000	Depreciation	60,535.00	55,000.00	0	60,843.00	61,000.00	10.91%
00408-00-000-000	Taxes	4,947.00	4,500.00	0	5,100.00	5,200.00	15.56%
00433-00-000-000	Shared Interest/Principle Expense	64,338.58	70,331.00	70668.4	70,331.00	72,418.00	2.97%
00427-00-000-000	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00%
00231-00-000-000	Debt Principle	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Nonoperating Revenue/Expense</b>		<b>(21,092.36)</b>	<b>(20,906.00)</b>	<b>(6,771.00)</b>	<b>(21,903.16)</b>	<b>(31,828.00)</b>	<b>52.24%</b>

Village of Prairie du Sac - Storm Water  
STORM WATER FUND

Account Number	Account Description	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
<b>REVENUE</b>							
00702-00-000-000	Storm Water Sales	\$121,128.32	122,000.00	\$60,796.95	121,593.90	123,000.00	0.82%
00470-00-000-000	Storm Water Penalties	81.71	85.00	45.87	91.74	85.00	0.00%
00419-00-000-000	Interest Income	1,517.99	500.00	999.27	1,998.54	1,000.00	100.00%
Total Operating Revenue		122,728.02	122,585.00	61,842.09	123,684.18	124,085.00	1.22%
<b>ADMINISTRATION EXPENSES</b>							
00920-00-110-000	Admin and Gen-Salaries	6,972.95	10,200.00	3,572.75	7,145.50	10,000.00	(1.96%)
00921-00-000-000	Office Supplies	4,772.21	5,000.00	2,486.73	4,973.46	5,000.00	0.00%
00923-00-000-000	Outside Services	1,796.37	9,000.00	5,121.51	10,243.02	10,000.00	11.11%
00924-00-000-000	Insurance Expense	989.97	1,200.00	673.50	1,347.00	1,400.00	16.67%
00926-00-000-000	Employee Pensions and Bene	14,365.89	9,400.00	6,501.43	13,002.86	15,000.00	59.57%
00930-00-000-000	Miscellaneous Expense	6,049.48	7,500.00	3,016.71	6,033.42	7,500.00	0.00%
00408-00-000-000	Taxes	0	-	0	0.00	-	0.00%
Total Administrative Expense		34,946.87	42,300.00	21,372.63	42,745.26	48,900.00	15.60%
<b>OPERATING EXPENSES</b>							
00831-00-110-000	Collection System-Labor	773.62	3,200.00	4,634.64	5,230.00	5,000.00	56.25%
00834-00-110-819	Leaf Collection-Labor	14,973.44	19,000.00	2,301.21	15,236.00	20,000.00	5.26%
00834-00-110-821	Street Sweeping-Labor	5,313.76	5,000.00	4,309.37	5,621.00	6,000.00	20.00%
00835-00-000-000	Maintenance of Collection System	0	14,000.00	0.00	0.00	13,000.00	(7.14%)
00832-00-000-000	Maintenance of Detention Basins	12,336.00	14,000.00	3,468.00	6,936.00	13,000.00	(7.14%)
00837-00-000-000	Maintenance of Equipment	0.00	20,000.00	0	0.00	15,000.00	(25.00%)
00903-00-000-000	Supplies and Expenses	2,546.15	2,600.00	2,520.35	2,546.00	3,000.00	15.38%
Total Operating Expenses		35,942.97	77,800.00	17,233.57	35,569.00	75,000.00	(3.60%)
NET OPERATING INCOME/(LOSS)		51,838.18	2,485.00	23,235.89	45,369.92	185.00	(92.56%)

Village of Prairie du Sac - Water  
WATER FUND

Account Number	Account Description	2018 Actual	2019 Budget	2019 As of June 30	2019 Projected	2020 Budget	% Increase
REVENUE							
00461-00-060-000	Residential Sales	\$425,392.61	425,000.00	\$192,102.78	420,369.00	437,750.00	3.00%
00461-00-070-000	Commercial Sales	146,850.78	140,000.00	47,968.45	145,364.00	144,200.00	3.00%
00461-00-080-000	Industrial Sales	17,305.34	16,000.00	6,303.58	16,831.00	16,480.00	3.00%
	Irrigation	0.00	-	0.00	0.00	-	
Total Metered Revenue		589,548.73	581,000.00	246,374.81	582,564.00	598,430.00	3.00%
00460-00-000-000	Unmetered Sales	4,227.89	1,200.00	1,322.76	2,645.52	1,236.00	3.00%
00462-00-000-000	Private Fire Protection	10,302.52	10,000.00	5,150.76	10,301.52	10,300.00	3.00%
00463-00-000-000	Public Fire Protection	217,503.79	217,000.00	108,545.94	217,091.88	223,510.00	3.00%
00464-00-098-000	Sales to Other Public Authorities	23,405.62	24,000.00	9,382.60	18,765.20	24,720.00	3.00%
Total Other Sales Revenue		255,439.82	252,200.00	124,402.06	248,804.12	259,766.00	3.00%
00470-00-000-000	Forfeited Discounts	1,212.71	1,000.00	625.16	1,250.32	1,200.00	20.00%
00474-00-000-000	Other Water Revenue	0.00	-	0	0.00	0.00	0.00%
Total Other Operating Revenue		1,212.71	1,000.00	625.16	1,250.32	1,200.00	20.00%
TOTAL OPERATING REVENUE		846,201.26	834,200.00	371,402.03	832,618.44	859,396.00	3.02%
EXPENSES							
00623-00-000-000	Power Purchased For Pumping	55,189.05	60,000.00	22,136.05	44,272.10	60,000.00	0.00%
00626-00-000-000	Operation Supplies and Expenses	1,477.36	4,000.00	554.96	1,109.92	4,000.00	0.00%
00633-00-110-000	Maintenance of Pumping Plant	29,902.50	57,652.00	13,512.99	54,902.00	58,000.00	0.60%
Total Pumping Expenses		86,568.91	121,652.00	36,204.00	100,284.02	122,000.00	0.29%
00642-00-110-000	Operation Labor	1,398.43	1,600.00	265.76	531.52	1,600.00	0.00%
00641-00-000-000	Chemicals	3,290.51	6,000.00	1,910.40	3,820.80	5,000.00	(16.67%)
Operations Supplies & Expenses							
Total Water Treatment Expenses		4,688.94	7,600.00	2,176.16	4,352.32	6,600.00	(13.16%)
00640	Operation Labor	49,159.22	48,230.00	23,814.41	47,628.82	51,200.00	6.16%
00643-00-000-000	Operations Supplies & Expenses	14,904.50	10,000.00	6,696.04	13,392.08	14,000.00	40.00%
00673	Maintenance of Mains	11,712.29	10,000.00	6,713.06	13,426.12	13,000.00	30.00%

00675-00-110-000	Maintenance of Services	2,603.59	10,000.00	4,164.72	8,329.44	9,000.00	(10.00%)
00676	Maintenance of Meters	3,831.48	10,000.00	519.97	1,039.94	8,000.00	(20.00%)
00677-00-110-000	Maintenance of Hydrants	3,347.97	8,000.00	2,092.78	4,185.56	8,000.00	0.00%
00678	Maintenance of Other Plant	1,501.39	1,500.00	0.00	0.00	1,500.00	0.00%
	Total Trans. and Distr. Expenses	87,060.44	97,730.00	44,000.98	88,001.96	104,700.00	7.13%
00902-00-110-000	Meter Reading Labor	195.77	1,000.00	50.82	101.64	800.00	(20.00%)
00903-00-110-000	Accounting and Collection Labor	19,833.97	20,000.00	10,099.60	20,199.20	20,700.00	3.50%
00905-00-000-000	Supplies and Expenses	2,364.90	3,000.00	1,501.54	3,003.08	3,200.00	6.67%
	Total Customer & Accounts Exp.	22,394.64	24,000.00	11,651.96	23,303.92	24,700.00	2.92%
00920-00-110-000	Administrative & General Salaries	19,969.62	20,250.00	10,256.87	20,513.74	20,655.00	2.00%
00921-00-000-000	Office Supplies and Expenses	5,751.05	6,000.00	3,387.01	6,774.02	6,500.00	8.33%
00923-00-000-000	Outside Service Employed	23,454.30	65,700.00	12,450.38	60,600.00	65,700.00	0.00%
00924-00-000-000	Property Insurance	11,284.01	10,000.00	7,401.88	8,405.00	12,000.00	20.00%
00926-00-000-000	Employee Pensions and Benefits	64,534.84	70,000.00	29,877.03	59,754.06	70,000.00	0.00%
00930-00-000-000	Miscellaneous General Expenses	15,277.30	20,000.00	8,903.10	17,806.20	20,000.00	0.00%
00933-00-000-000	Transportation Expenses	2,509.81	5,000.00	1,701.68	3,403.36	5,000.00	0.00%
	Total Admin and General Exp	142,780.93	196,950.00	73,977.95	177,256.38	199,855.00	1.47%
	TOTAL OPERATING EXPENSES	343,493.86	447,932.00	168,011.05	393,198.60	457,855.00	2.22%
	NET OPERATING INCOME	502,707.40	386,268.00	203,390.98	439,419.84	401,541.00	3.95%
	Non-Operating Revenue						
00419-00-000-000	Interest Income	1,399.28	1,200.00	975.16	1,950.32	1,200.00	0.00%
00454-00-000-000	Rent from Water Property	33,714.00	34,000.00	0.00	34,000.00	34,000.00	0.00%
	Total Non-Operating Revenue	35,113.28	35,200.00	975.16	35,950.32	35,200.00	0.00%
	Non-Operating Expense						
00403-00-000-000	Depreciation	210,352.00	200,000.00	-	215,000.00	215,000.00	7.50%
00408-00-000-000	Taxes	145,415.00	175,000.00	-	155,000.00	151,290.00	(13.55%)
00433-00-000-000	Shared Interest/Principle Expense	79,704.80	198,553.00	198,552.35	198,552.35	225,208.92	13.43%
00427-00-000-000	Interest Expense	25,744.50	24,086.00	12,462.03	24,085.56	22,391.00	(7.04%)
00430-00-000-000	Principle	74,586.08	76,227.00	76,226.97	76,266.97	77,904.00	2.20%
	Total Non-Operating Expense	535,802.38	673,866.00	287,241.35	668,904.88	691,793.92	2.66%

**SAUK PRAIRIE MUNICIPAL COURT COMMISSION  
2020 BUDGET**

Approved by Court Commission September 12, 2019

**COURT COMMISSION - REVENUES**

Acct #300 DESCRIPTION	2018 Actual	2019 Budget	9/4/2019 2019 YTD	2019 Projected	2020 Budget	% CHANGE
<b>Operating Revenue</b>						
41100 Fines & Citations	158,290	150,000	100,315	150,473	150,000	0.0%
47200 Miscellaneous Revenue	4,562	-	638	638	600	0.0%
<b>Total Operating Revenue</b>	<b>162,852</b>	<b>150,000</b>	<b>100,953</b>	<b>151,111</b>	<b>150,600</b>	<b>0.4%</b>

**COURT COMMISSION - EXPENSES**

Acct #300 DESCRIPTION	2018 Actual	2019 Budget	9/4/2019 2019 YTD	2019 Projected	2020 Budget	% CHANGE
<b>Operating Expenses</b>						
51000 Audits	-	-	-	-	-	0.0%
51100 Fiscal Agent/Bookkeeping	850	850	-	850	850	0.0%
51200 Computer Software/Maintenance	5,523	4,000	425	4,000	4,000	0.0%
51300 Education/Training	1,025	2,000	1,388	1,788	2,000	0.0%
51400 Subscriptions/Periodicals/Dues	352	350	145	345	350	0.0%
51500 Insurance/Bond	2,526	3,000	1,982	2,973	3,000	0.0%
51600 Municipal Judge	7,000	7,000	3,500	7,000	7,000	0.0%
51700 Court Clerk	37,919	26,265	-	26,265	26,790	2.0%
51800 Supplies	621	600	1,473	1,623	1,650	175.0%
51900 Rent	1,200	1,200	-	1,200	1,200	0.0%
Sauk County Treasurer	18,409	15,000	13,466	15,047	15,000	0.0%
State of Wisconsin	37,533	39,000	27,926	37,618	37,500	-3.8%
Villages	50,860	55,500	41,828	52,666	52,500	-5.4%
Restitution/NSF Payments	3,553	3,000	725	1,088	3,000	0.0%
Miscellaneous Expense	1,067	1,000	1,974	2,961	1,200	20.0%
<b>Total Operating Expenses</b>	<b>168,438</b>	<b>158,765</b>	<b>94,832</b>	<b>155,424</b>	<b>156,040</b>	<b>-1.7%</b>
<b>Operating Income/(Deficit)</b>	<b>(5,586)</b>	<b>(8,765)</b>	<b>6,122</b>	<b>(4,313)</b>	<b>(5,440)</b>	
<b>Municipal Allocations</b>						
Village of Prairie du Sac Population	4,077	4,152	4,152	4,152	4,184	0.8%
Village of Sauk City Population	3,421	3,436	3,436	3,436	3,434	-0.1%
Village of Prairie du Sac Contribution	-	4,796	-	2,369	2,988	
Village of Sauk City Contribution	-	3,969	-	1,944	2,452	
<b>Total</b>	<b>-</b>	<b>8,765</b>	<b>-</b>	<b>4,313</b>	<b>5,440</b>	
<b>NET AFTER ALLOCATIONS</b>	<b>(5,586)</b>	<b>-</b>	<b>6,122</b>	<b>0</b>	<b>(0)</b>	
<b>FUND BALANCE</b>	<b>1,485</b>	<b>1,485</b>	<b>7,607</b>	<b>1,485</b>	<b>1,485</b>	



RESOLUTION No. 11-26-2019(e)

A RESOLUTION ADOPTING THE 2020 BUDGET AND 2019 LEVY

**WHEREAS**, it is necessary for the Village of Prairie du Sac, Sauk County, Wisconsin, to prepare a budget to provide services to the residents and property owners of the Village of Prairie du Sac; and

**WHEREAS**, the 2020 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 26, 2019, the Board of Trustees of the Village of Prairie du Sac conducted a public hearing on the proposed 2020 Budget and 2019 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 2020 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 \$2,667,800.00 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 2020 Budget. A detail of the levy by fund follows:

\$1,589,333.00 General Fund Tax  
\$1,078,467.00 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 26<sup>th</sup> day of November, 2019.

Village of Prairie du Sac, WI



Cheryl A. Sherman  
Village President

Niki Conway  
Village Clerk