

**VILLAGE OF NORTH PRAIRIE**  
**VILLAGE BOARD MEETING & PUBLIC HEARING**  
**November 13, 2025 – 6:30 p.m.**  
**130 N Harrison St., North Prairie, WI**

Announcement of Closed Session pursuant to WI State Statute §19.85(1)(f) for considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where 19.85(1)(b) applies, which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in histories or data, or involved in such problems or investigations, specifically to consider the medical history of Police Chief Tamez.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. CONFIRMATION OF PROPER NOTICE OF MEETING**
- 5. APPROVAL OF VILLAGE BOARD MINUTES:**
  - a. October 9, 2025, regular Village Board Meeting
  - b. October 22, 2025, Special Village Board Meeting
  - c. October 23, 2025, Special Village Board Meeting
- 6. PUBLIC HEARING: Regarding 2026 Village of North Prairie Budget and setting of tax levy.**
  - a. Motion to open the Public Hearing
  - b. Public Comments on the proposed 2026 Village of North Prairie Budget
  - c. Village Board Comments on the proposed 2026 Village of North Prairie Budget
  - d. Motion to close Public Hearing
- 7. Discussion and/or Action as Necessary: Resolution – R04-2025 Approval of the 2026 Village of North Prairie Budget and tax levy.**
- 8. REPORTS:** Building Inspector, Fire, Police and Public Works Department.
- 9. PUBLIC COMMENTS:** - (No official action will be taken under Public Comment).  
Note: Comments should be limited to 3 minutes per resident. Please state your name before speaking.
- 10. VILLAGE PRESIDENT**
  - a. **Report to the Board**
  - b. **Discussion and/or Action as Necessary:** To authorize staff to publish notice of Public Hearing on December 11, 2025, to amend Zoning Code Section 4.6.E and Section 14.2.BO as recommended by Plan Commission.

- c. **Discussion and/or Action as Necessary:** Set Public Hearing date to consider a proposed amendment to the North Prairie Comprehensive Plan, including the adoption of an ordinance to amend the plan.
- d. **Discussion and/or Action as Necessary:** Status of KMFD – Temporary Agreement with Town of Mukwonago for EMS Services.

#### **11. VILLAGE ADMINISTRATOR/CLERK/TREASURER**

- a. **Report to the Board**
- b. **Discussion and/or Action as Necessary:** Financial Reports for Oct. 2025
- c. **Municipal Offices on the April 7, 2025, Ballot** – 3 Village Trustee positions, each for a two (2) year term.

##### **Important Dates to Remember:**

- **December 1, 2025** – First day for candidates to circulate nomination papers
- **December 26, 2025, at 5:00 p.m.** – Deadline for incumbents not seeking re-election to file Notification of Non-Candidacy. \*\*Failure to notify, along with the failure to file nomination papers by the deadline will extend nomination paper deadline 72 hours.
- **January 6, 2026, at 5:00 p.m.** – Deadline for candidates to file nomination papers, declarations of candidacy, and campaign registration statements for the 2026 Spring Election with the Clerk.

#### **12. PUBLIC SAFETY COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items.
- b. Discussion and/or Action as Necessary: Update on North Prairie Police Dept. Analysis 2025
- c. Discussion and/or Action as Necessary: Update on KMFD
- d. Discussion and/or Action as Necessary: Update on Jt. Municipal Court (JMC)
- e. Discussion and/or Action as Necessary: Consideration of appointing one board trustee and one citizen to a possible referendum committee for the Kettle Moraine Fire Department.
- f. Discussion and/or Action as Necessary: Consideration of appointing one board trustee to initiate discussions regarding the Intermunicipal Agreement with the Town of Eagle and Village of Eagle.

#### **13. PUBLIC WORKS COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items.

#### **14. COMMUNICATION & PERSONNEL COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items.

- b. Discussion and/or Action as Necessary: Motion to go into closed session pursuant to WI State Statue § 19.85(1)(f) for considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where 19.85(1)(b) applies, which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in histories or data, or involved in such problems or investigations, specifically to consider the medical history of Police Chief Tamez.
- c. Motion to reconvene into open session.
- d. Discussion and/or action: Any items brought forward from closed session.

#### **15. FINANCE COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items.
- b. Discussion and/or Action: Review and approval monthly bills and payroll.
- c. Discussion and/or Action: Recommended changes to the 2024 Fee Schedule, with an implementation date of 12/1/25.
- d. Discussion and/or Action: Resolution R05-2025, recommended for the 2025 Fee Schedule changes.
- e. Discussion and/or Action: Review of 2024 Final Audit as presented by Bauman Associates.

#### **16. Motion to Adjourn**

Personnel matters are not an appropriate subject for this forum and should be referred to the Village Office. Any comments which may violate the individual rights of an employee and/or representative of the Village will not be permitted. It is possible that members or possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting(s) other than the governmental body specially referred to above in this notice. Please note, that upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information, please contact the Village Office at 262-392-2271.

Submitted by:  
 Evelyn Effen, Administrator/Clerk/Treasurer  
 November 11, 2025

**VILLAGE OF NORTH PRAIRIE**  
**VILLAGE BOARD MINUTES**  
**October 9, 2025 – 6:30 p.m.**  
**130 N Harrison St., North Prairie, WI**

1. **CALL TO ORDER** – The meeting was called to order at 6:34 pm
2. **ROLL CALL** – Present: Trustee Samuels, Trustee Schroeder, Trustee Lampe, Trustee Harmann, Trustee Hall, Village President Miresse. Absent: Trustee McCormack
3. **PLEDGE OF ALLEGIANCE**
4. **CONFIRMATION OF PROPER NOTICE OF MEETING** – Administrator Etten confirmed proper notice of the meeting.
5. **APPROVAL OF VILLAGE BOARD MINUTES:** - Trustee Hall motioned to approve the Village Board Minutes for September 11, 2025, second by Trustee Schroeder. Discussion – Trustee Schroeder had two modifications to the minutes as noted. Trustee Hall amended her motion to approve the minutes as noted by Trustee Schroeder, Trustee Schroeder amended his second. No further discussion, **motion carried 6/0.**
6. **REPORTS:** Building Inspector, Fire, Police and Public Works Department – Trustee Schroeder and Trustee Samuels asked Asst. Fire Chief Rydzyk some questions related to the fire department's reports, and he responded. Trustee Schroeder asked why the board hadn't received copies of the Chief's fast-track of the referendum yet. Asst. Chief Rydzyk didn't know the answer as the Chief was out of town. **No action taken.**
7. **PUBLIC COMMENTS:** - (No official action will be taken under Public Comment).  
Note: Comments should be limited to 3 minutes per resident. Please state your name and address before speaking – Trustee Schroeder motioned to open the meeting to public comment, second by Trustee Samuels, **motion carried, 6/0.**
  - John Russell, PVWT, stated the Water Trust has their own website now and that they are waiting for the DNR water tests to come back.
  - Ralph Sanders provided a general comment, if the fire department thinks the emissions tests with our current equipment are bad, wait, it is nothing compared to what it is like with new equipment.Trustee Schroeder motioned to close the public comments, second by Trustee Hall, **motion carried, 6/0.**
8. **VILLAGE PRESIDENT**
  - a. Report to the Board – nothing to report
  - b. KMFD Update – President Miresse stated that the KMFD Fire Department's first budget request was 100% increase, asking for another million dollars. The second request was a 10% increase. The third request was a 1.8% increase. After the KMFD Fire Board Members met, they agreed to a 5.53% increase, which equals \$15,300 to the Village of North Prairie residents. He stated that each participating board will have to bring the third budget request back to their respective boards for a vote. All three municipalities have to unanimously agree to the proposed 2026 increase of 5.53% or the budget increase fails, and the 2026 budget will remain the same as 2025. President Miresse also stated the KMFD is trying to fast-track a referendum for April. There are other options we can consider as well. There is no action to be taken as this is just an update.

## 9. VILLAGE ADMINISTRATOR/CLERK/TREASURER

- a. Report to the Board - Administrator Etten presented her report to the board
- b. Discussion and/or Action as Necessary: Financial Reports for Sept. 2025 - Administrator Etten presented the financial reports to the board.
- c. Discussion and/or Action as Necessary: Virtual presentation from Bauman Associates regarding the 2024 Financial Audit - Eric Davidson with Bauman Associates joined the meeting via a Teams meeting to present the 2024 Financial Audit to the board members and attending residents. He stated that the Village is in good in a good financial standing with \$424,000 in unassigned fund balance. This is 32% or two times more than the minimum required. He stated that due to some employee turnover, there were some challenges in proper coding of transactions, but between them and the Village Administrator, we sorted them out. He did comment that the JMC Court was a very interesting system and much more complicated than he has ever seen in his 30+ years of preparing audits. He said it is a very complex system, and it really shouldn't be. Eric presented the auditor's response and recommendations, some of which are very typical of a small municipality that does not have the staffing to segregate duties and others where it would fall on the board for oversight. Overall, the audit went smoothly for both the auditors and the Administrator's first year of working together. He feels very confident in Administrator Etten's knowledge and experience and that next year will be more streamlined based on discussions and understanding we had. Trustee Hall motioned to approve the 2024 Financial Audit as presented, second by Trustee Samuels, no further discussion, **motion carried 6/0.**
- d. Discussion and/or Action as Necessary: Creation of General Policy GEN # 2025-01 regarding Trick or Treat in the Village of North Prairie - Administrator Etten explained the policy details regarding the set day and time for the Village Trick or Treating. Trustee Samuels motioned to approve new policy GEN # 2025-01 regarding the times and dates for 2025 and future Trick or Treating, second by Trustee Schroeder, no further discussion, **motion carried 6/0.**
- e. Discussion and/or Action as Necessary: Recommendation from the Planning Commission to amend the North Prairie Land Use and Transportation Plan - Trustee Hall was acting chair at the Plan Commission meeting and presented the information regarding the Kipp/Fercho property and why this item is before the board. Mr. Kipp's daughter and husband would like to separate 3-acre parcel of the existing 34-acre property to build a home. Because of the boundary agreement with the Town of Genesee, before the property can be split, the owners need to come before the Village Plan Commission to explain their intent and all parties need to agree. The 34-acre Kipp farm is currently located in the Town of Genesee and Mr. Kipp is interested in annexation of the full property to the Village of North Prairie if they can be zoned residential/ag property. Currently the Village of North Prairie's Land Use and Transportation Plan has designated this area as "I" for Industrial property. Trustee Hall explained that the family has already spent a lot of time, effort and funding on trying to build a house and then learned of the boundary agreement. They have come before the Plan Commission to see if the Plan Commission would be willing to consider changing the zoning to residential vs. industrial before they go any further in their process. The Plan Commission supported their request to bring this matter before the board for consideration. Trustee Hall stated that there is a whole long process

that must happen to be detached from the Town of Genesse and annexed to the Village of North Prairie, so this is before the board tonight to see if the board is willing to consider changing the zoning in the Land Use and Transportation Plan. Trustee Hall motioned to authorize the Village Administrator to start the process to amend the Land Use & Transportation Plan regarding the two Kipp parcels (Tax key # GNT 1565997 & GNT 1565998) to be classified as residential, second by Trustee Schroeder, no further discussion, **motion carried, 6/0.**

#### 10. PUBLIC SAFETY COMMITTEE

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items – Trustee Schroeder provided the update for Public Safety in the absence of Trustee McCormack, no action taken.
- b. Discussion and/or Action as Necessary: Update on North Prairie Police Dept. Analysis 2025 – Trustee Schroeder stated that the patrol hours have decrease yet another hour per day, which leads us to the next item on the agenda. No action taken.
- c. Discussion and/or Action as Necessary: Directive from the board to the Police Chief – Trustee Schroeder commented that it has been very difficult to get answers from the Police Chief. The public wants more patrol hours and less administration hours. Trustee Samuels commented, times have changed, and the police department needs to change with the times. Trustee Schroeder motioned to approve the directive to the Police Chief, second by Trustee Samuels, **motion carried 5/1. Request for roll call vote: Ayes – Trustee Schroeder, Trustee Samuels, Trustee Lampe, Trustee Harmann, Trustee Hall. Nays – President Miresse.** Further discussion – Trustee Samuels said she didn't understand why we can get 5-7 officers to provide 130 hours of patrol during the Harvest Fest (two and a half day) event, which includes weekend shifts and 15 hours of administration hours, but we can't get that many officers to sign up for that many regular or weekend shifts any other time. Trustee Samuels motioned to open the meeting to the public, second by Trustee Schroeder, **motion carried 6/0.** Officer KH stated he was one of the officers that worked all three days. He explained that once the carnival people show up, there needs to be overnight patrol, the parade requires more offices to be stationed in various points of access for public safety, and one officer is needed for regular squad patrol and calls. Officer KH asked if there has been an updated job description for the Police Chief's position that includes patrol hours? The response was no, because he has stated he will not patrol. Trustee Hall stated that the Police Chief has not been actively involved in providing solutions. Trustee Samuels stated that the Town of Eagle's template works for them, why can't we make that work for the Village of North Prairie? Trustee Samuels motioned to close the public comment, second by Trustee Schroeder, **motion carried 6/0.** No further discussion.
- d. Discussion and/or Action as Necessary: KMFD Update with Population and Equalized Values – Trustee Schroeder said it was suggested that we should consider other calculations besides usage, like equalized values and/or population. Trustee Schroeder stated either way you want to calculate it, the Village of North Prairie's numbers are still around 26% vs. 37% that we are being charged. Trustee Hall said, this is now a finance committee agenda item to make this work. Trustee Samuels stated we need to bring the Town of Eagle and the Village of Eagle Board members to the table to discuss how we can make this

a fair and equitable split for everyone. Maybe we should split the overhead costs equally between the municipalities and base the flexible expenses on the percentage of use, population or equalized values. President Miresse stated we need to figure out the ratio. Trustee Hall stated she was on the board at the time of the inception of the KMFD Joint Fire Agreement and the board at that time agreed to the Village of North Prairie paying a higher percentage to become a part of the fire district. We can't change that; we just need to move forward. We need the three communities to come together to develop a way to make this work. This is our goal. We don't want to go to arbitration, but if we can't get the other two municipalities to cooperate, then we have no choice. We have very good data and have attempted to try and work this out without success. Arbitration won't benefit anyone. That's why I commend the Public Safety Committee for all their efforts and hours to put this information together. Now the finance committee needs to work through options to bring this to the board in February or March to be able to... Trustee Samuels said, no, no, if we have a fire department trying to do everything they can to get this on an April referendum, then we need to do this sooner than February or March. Trustee Hall, the finance committee, needs to discuss this in January, then present what we think is fair to the board in February. Trustee Samuels, I personally think that it just needs to be a sit-down meeting with the three municipalities, not the fire district. Trustee Hall, finance committee needs to present options to the board, and the board needs to decide what is best for its residents. These are two parallel paths in my opinion. Trustee Samuels, that's fine. Trustee Hall, they are not going to do this for us, meaning the other municipalities, do you think they will put the numbers together for us? They aren't going to determine what's best. Trustee Samuels, you know in talking to Rich, he says a contract is a contract and I understand where you are coming from when it comes to a referendum, but I think that we need to sit down and have those conversations with the other municipalities. I agree with Chief Nottling, that if we can't get all three municipalities to agree, then we are going to fail. I think there is room for discussion to come to an agreement because I don't think arbitration is going to be good for anybody. Trustee Schroeder, it wouldn't. Trustee Hall, I just think we need to understand that there are two tasks that need to be done here – finance committee needs to present options to the board to vote on and we need to meet with the other municipalities to try to come to an agreement.

Trustee Hall motioned to open the meeting for public comments to allow Art Rydzik to speak, second by Trustee Schroeder, **motion carried 6/0**, no discussion.

Art Rydzik stated, at last year's budget meetings, we had talked about getting everyone together to talk, but it never happened. We've all talked about this for a few years now but talk needs action. Trustee Samuels, I agree with you, Art, but I think this is a completely different board that wants to make this happen. Trustee Schroeder said our data is really accurate and we've collected it for the past three and half years. I can't imagine the other municipalities wouldn't want to see this data. Art Rydzik, there is just so much talk and no action. Action needs to happen! We are running out of time. Trustee Samuels, there is a part of me that is really disappointed with the Fire Board for their lack of accountability. I was upset that Chief Nottling came to the municipalities with a 100% budget increase without having any other options. Then, time passes and then another budget is presented with a 10%, then a 1.8%. We are supposed to have the fire districts budget by August 1<sup>st</sup>. and we didn't have it by then. Once we got it, then it was

a slow process to get to any other options that would be considered. This was a complete waste of time because they are waiting for a final number to drop into their budgets to be able to balance them. You can take that to the fire board and Chief Nottling and tell them that. Trustee Hall, to your point Art, there was talk about a referendum last year, and there was zero effort or information brought before any board until a year later. The Fire Chief had 12 months to prepare the referendum to present to the fire board to get us comfortable with a referendum and we didn't receive anything until a year later and at the last minute before budget approvals. How are we supposed to feel like we are informed enough to vote in on this now? As a board member, this is very off-putting. It is just another example of how this district is functioning. Art Rydzik, I agree, but even if you scrap the budget, we still need to sit down and come to a decision. Trustee Hall motioned to close the public comment, seconded by Trustee Samuels, **motion carried**, 6/0. Trustee Schroeder, just finishing up with Public Safety, we have these robust conversations about the Police Department and the Fire Department, and I have heard comments for and against what we do, but if we don't look into these things, then how can we sit up here as trustees and feel that we are doing our job? Because at the end of the day, we are here to represent the taxpayers and if we aren't fighting for a fair deal, then what are we doing up here. No further discussion.

## 11. PUBLIC WORKS COMMITTEE

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items – Trustee Samuels provided updates regarding the approval of the bridge for the Native Gardens pathway in Prairie View, trees are getting planted, the recycling event is this Saturday, and everyone is welcome. The LRIP grant claim needed a little more information, so Evie and Donna worked to get all the information necessary. Our DPW Supervisor, Rick, is doing a great job, and he is doing everything by himself (without part-time help). We had a leak at the pump house, and I'll take the blame for that, since I didn't tell him about the pump house. He worked with a plumber to get a quote and repair it today. The shop is cleaned up and in order and he has serviced all the equipment. Thank you to Rick for his detailed list of duties performed. If someone wants to let him know he can give Evie the details and summarize the month for his board report, that would be great. No action taken.
- b. Discussion and/or Action as Necessary: Quote from Vidmar Roofing, Inc. to rectify the ice dams at the Village Hall – Trustee Samuels mentioned that she and Rick met with two contractors regarding some significant ice dams that formed at the Village Hall last year that created hazardous walkways. They are by the front door, over the air conditioner, and at the end of the building. Vidmar Roofing provided a quote that would fix these issues in the amount of \$4,688.00. When I looked at the Village Hall's repairs and maintenance budget, we still have \$7,000 left in the budget. This was not a planned expense, but I really feel that we need to repair this to avoid any liability issue. Trustee Hall asked where the money is coming from for this repair? Trustee Samuels stated that she has no idea what was planned as expenses for this year. Trustee Hall stated that she just wanted to be sure this would not have a negative impact on our budget. Administrator Etten stated that budgets are our best estimates and there is money remaining in other line items within the budget that can offset this expense providing we don't have any other unexpected repairs. Trustee Samuels motioned to approve the quote from Vidmar Roofing in the amount of \$4,688 to



perform the roof repairs necessary to prevent the ice dams this winter, seconded by Trustee Harmann, **motion carried 6/0**, no further discussion.

- c. Discussion and/or Action as Necessary: Regarding the ball diamond and \$5,500 for feathering the diamond out more from second base around to first base – no need for discussion or action, **no action taken**.

## **12. COMMUNICATION & PERSONNEL COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items – Trustee Hall stated that we didn't have a meeting this month, but that the committee will be reviewing the chicken ordinance, looking at code codification, updating job descriptions, and reviewing citizen complaints. She mentioned that it looks like there will be a Joint Municipal meeting on 10/22/25 at 6:30 p.m. in Eagle regarding the KMFD Proposed 2026 budget and they would like to know if we can respond with a quorum of members who can attend. The question was asked, and Trustee Samuels, Trustee Schroeder, Trustee Harmann, and President Miresse stated they could be present on that date and time.

## **13. FINANCE COMMITTEE**

- a. Report on discussion or action taken at previous meetings, reports, or future agenda items – Trustee Schroeder stated the budget process is well underway and there will be another Finance Committee meeting on 10/15/25 at 5:00 pm to wrap it up. There will be a Special Board meeting on 10/23/25 at 5:00 p.m. for the board to review the 2026 Proposed Budget, approve the Public Hearing date of 11/13/25 and approve the publication for the Public Hearing for the 2026 Budget. **No action taken**.
- b. Discussion and/or Action: Review and approval monthly bills and payroll - Trustee Schroeder stated that we had a few large bills paid, one being Citizen's Bank for appx. \$81,000 for the final payment of the 2023 loan, \$15,000 for WH Major's for the baseball diamond, and appx. \$71,000 for the KMFD quarterly payment. Trustee Schroeder motioned to approve the monthly bills and payroll information as presented and recommended by the finance committee for board approval – Checks Issued # 20372 – 20437, plus payroll ACH tax liabilities/benefits totaling \$255,444.29. There were three void checks, second by Trustee Samuels, **motion carried 6/0**, no discussion.

- 14. **Motion to Adjourn** – Trustee Hall motioned to adjourn the meeting at 8:53 p.m., second by Trustee Schroeder, **motion carried, 6/0**, no discussion.

Personnel matters are not an appropriate subject for this forum and should be referred to the Village Office. Any comments which may violate the individual rights of an employee and/or representative of the Village will not be permitted. It is possible that members or possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting(s) other than the governmental body specially referred to above in this notice. Please note, that upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information, please contact the Village Office at 262-392-2271.

Submitted by:  
Evelyn Etten, Administrator/Clerk/Treasurer  
October 30, 2025

**MEETING NOTICE AND AGENDA**  
**VILLAGE OF NORTH PRAIRIE – SPECIAL BOARD MINUTES**  
**JOINT INTERMUNICIPAL BOARD MEETING**

Held Jointly with the Village of Eagle and the Town of Eagle

**Location: Village of Eagle - Municipal Building**

**820 E. Main St., Eagle, WI 53119**

**OCTOBER 22, 2025, 7:00 P.M.**

1. **Call to Order** – President Miresse called the Village of North Prairie Board portion of the meeting to order at 7:01 p.m.
2. **Roll Call** – Present: President Miresse, Trustee Hall, Trustee Samuels, Trustee Schroeder, Trustee Lampe, Trustee Harmann. Absent: Trustee McCormack.
3. **Pledge of Allegiance**
4. **Confirmation of Proper Notice of Meeting**
5. **Public Comments:** Per WI State Statute §19.84 (2) information will be received from the public. It is the policy of this municipality that comments will be limited to 3 minutes per resident. Be further advised that there may be limited discussion on the information received; however, no official action will be taken under public comment.
  - One citizen stated they feel uninformed regarding the KMFD budget issues.
  - Discussions from all three participating municipalities began regarding the KMFD budget concerns:
    - Big part of budget is prepared with an expected increase in ambulance billing / income. There is minimal historical data available.
    - Staff is required to rely on the ability to respond to ambulance calls in order to rely on this revenue.
    - Budget % increase presented for 2026
    - NP increase in contribution = \$15,896
    - Coverage with budget increase explained.
    - Trustee Hall questioned total hours w/o paid on call.
    - Trustee Samuels asked for confirmation of weekend coverage
    - Chief Nottling confirmed 6:00 AM Friday morning to 6:00 AM Monday morning.
  - Rich Spurrel expressed that he hoped the proposed budget would assist in better staffing levels for the short term.
  - Mention of referendum / fire fees as other options.
  - Trustee Hall – Specific questions regarding budget
  - Payroll – reduced POC/Night Stipend
    - Told last year that this would potentially solve issues
    - How is WRS calculated? \$51,500
    - How many part time employees?
    - How many members? Active - 15-20
    - Trustee Hall stated WRS calcs were unrealistic numbers.
    - 112 % Increase in part time budget / Trustee Hall concerned these are fluff numbers

- Were performance reviews done with KMFD board for clerk or chief? Not yet.
- How do we justify raises?
- Budgeted – may or may not happen
- Trustee Samuels – Specific Questions
  - How many part-time people could we have for a total of \$337K?
  - Overnight – 2 people – all space allows
  - Daytime – strive for 4 – but could be anywhere from 2-5
  - Has this been discussed with existing staff?
  - What percentage of calls go to mutual aid? Concerning Issue
  - Chief – all about recruitment
  - October Mutual aid – 6 times out of 49 calls
  - Has that been trending upward?
- Trustee Hall – Discussion regarding Chief – original agreement for Chief to go on calls. Candidates to be working members
  - Trustee Hall explained her understanding that the Chief does not go on calls.
  - Full time help resigned / no discussion to replace
  - Chief – has typically stated 1 person 40 hours a week does no good because those hours are covered
  - Part-time Chief does not replace what we have lost.
  - 5.53% increase – just a band-aid, not the solution
  - Figure out what we can do
  - Hall expresses concerns about the last-minute referendum.
  - April is not doable because solutions have not been presented
  - Hall - We are all committed to this district.
  - Understands how important benefits are
  - Not best way to present when trying to find long term solution
  - KMFD Board – What is the general fund look like for fire district?
    - 2 years ago – Broke
    - Now \$150/200K as a cushion?
    - Spurrell – explains calculation – conservatively \$50-60K
- Hall – Has there been audits done for 2022/23/24?
  - Are we trending in the right direction?
  - Are we sustainable?
  - Budget is just a projection
  - No base for historical data
- \$158K PT – 2025 budget. Will you spend \$158K on part-time help this year?
  - On track for \$170K for part time + POC.
- Substantial Increase – moving # 's around – no back up
  - Don't have the money to spend
  - Is this realistic?
- 5.53% increase – Shuffling numbers
  - Would much rather say – 2<sup>nd</sup> qtr. – If we have hired as many as stated, we could look into a budget amendment during budget year 2026.
  - With real historical data to assist.

- Trustee Samuels –
  - Expresses off subject convo
  - Understands all conversations
  - Not a good situation
  - Need to obtain historical data
  - Does not feel a 5.53% increase is the dramatic increase needed
  - Band-aid to move forward
- Fire Board / District needs to get serious
  - Fire Fees / Referendum – Need to be explored
  - How will we handle it?
- Trustee Harmann motioned to approve the 2026 KMFD Budget as presented, second by Trustee Schroeder
  - Ayes – President Miresse, Trustees Lampe, Samuels, Harmann, & Schroeder
  - Nays – Trustee Hall
  - **Motion carries, 5/1**

6. **Discussion and/or Action as Necessary:** Regarding the Kettle Moraine Fire District 2026 Budget.
- Trustee Harmann motioned to approve the 2026 KMFD Budget as presented, second by Trustee Schroeder
    - Ayes – President Miresse, Trustees Lampe, Samuels, Harmann, & Schroeder
    - Nays – Trustee Hall
    - **Motion carries, 5/1**

7. **Motion to adjourn** – Trustee Hall motioned to adjourn at 8:04 p.m., second by Trustee Harmann, **motion carries, 6/0.**

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipalities may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than that the governmental body specifically referred to above in this notice. Please note, that upon reasonable notice efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information please contact the Village Office at 262-392-2271.

Submitted by:  
 Dan Miresse  
 Village President

November 11, 2025

**MEETING NOTICE AND AGENDA**  
**VILLAGE OF NORTH PRAIRIE – SPECIAL BOARD MINUTES**  
**130 N Harrison St., North Prairie, WI 53153**  
**OCTOBER 23, 2025, 5:00 P.M.**

1. **Call to Order** - The village board meeting was called to order at 5:00 p.m.
2. **Roll Call** – Present: Trustee McCormack, Trustee Samuels, Trustee Schroeder, President Miresse, Trustee Lampe, Trustee Harmann, and Trustee Hall. Absent: None
3. **Pledge of Allegiance**
4. **Confirmation of Proper Notice of Meeting** – Administrator Etten confirmed proper notice of the meeting on the Village of North Prairie website and three bulletin boards.
5. **Public Comments:** Per WI State Statute §19.84 (2) information will be received from the public. It is the policy of this municipality that comments will be limited to 3 minutes per resident. Be further advised that there may be limited discussion on the information received; however, no official action will be taken under public comment.

Trustee Hall motioned to open the meeting for public comments, second by Trustee Schroeder, **motion carried, 7/0**. No public comments. Trustee Schroeder motioned to close the meeting for public comments, second by Trustee Harmann, **motion carried, 7/0**.

6. **Discussion and/or Action as Necessary:** Joint Municipal Court 2026 Budget – Trustee McCormack explained, there weren't too many changes from last year with the exception of the salary requests lines for the municipal clerk and the assistant clerk. The first proposal was for a 50% increase for the municipal clerk and a 25% increase for the assistant clerk, which failed. The second was for 25% increase, again that failed. The Jt. Municipal Court approved a 5% increase for the municipal clerk and a 3% increase for the assistant clerk. Administrator Etten corrected Trustee McCormack, stating that the assistant clerk was approved at a 4% increase. Trustee McCormack agreed at 4%. Trustee McCormack mentioned that a new line item was added to the court's 2026 budget to include the cost of our Administrator's time to deal with court issues, when no one is here. He also mentioned that village "Utilities & Maintenance" portion was approved for a 25% increase. He also explained that all five municipal boards must approve this budget before it fully passes. He said he talked with Lyle today, and he expected the Town of Mukwonago to approve it at their board meeting on 10/28/25. Administrator Etten stated that she heard from the Town of Eagle and they had passed it. Trustee McCormack stated, if one municipality fails to pass it, then the budget for 2026 defaults to the same amount as the 2025 budget. Trustee McCormack motioned to accept the current 2026 proposed Jt. Municipal Court budget as approved by the Jt. Municipal Committee, with the 5% and 4% wage increases, second by Trustee Samuels. Discussion - Trustee Hall asked if the new lease was ever signed. Trustee McCormack asked, who would sign it? Trustee Hall stated, Mark Powers. Trustee McCormack stated they are not going to sign it. No further discussion, **motion carries, 7/0**.
7. **Discussion and/or Action as Necessary:** 2026 proposed budget for the Village of North Prairie – Trustee Samuels asked if anyone was going to give the highlights on it. Administrator Etten explained the revenue and expenditure budgets and addressed questions. She also

explained the capital improvement projects, borrowing planned, debt service impact, and mill rate for 2026. Trustee Hall asked if we were aware that the Fire Department has removed appx. \$1,500 from their budget for septic tank pumping, so in the future we will need to plan for this in our budget. No further discussion. No action taken.

8. **Discussion and/or Action as Necessary:** Set public hearing date for 2026 budget – Trustee Hall motioned to set the public hearing date for 2026 budget for 11/13/25 at 6:30 p.m. Second by Trustee Harmann, **motion carried, 7/0.** No further discussion.
9. **Motion to adjourn** – Trustee Hall motioned to adjourn the meeting at 5:25 p.m., second by Trustee Harmann. **Motion carried, 7/0.** Trustee Hall stated a “thank you” to Evie for doing the majority of the work on the budget and the finance committee for all their time and efforts.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipalities may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Please note, that upon reasonable notice efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information please contact the Village Office at 262-392-2271.

Evelyn Etten  
Administrator/Clerk/Treasurer

November 3, 2025

# ***Village of North Prairie***

## ***2026 Budget***





# ***Village of North Prairie***

## ***2026 Budget Worksheets***

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GENERAL FUND			
Revenues and Other Sources	Taxes	Intergovernmental	Regulation and Compliance
Charges For Services	Interest	Miscellaneous	Proceeds of Long-Term Obligations
Transfer To/ From Other Funds	Total Revenues and Other Sources	Surplus Applied	Expenditures
803,920	806,804	205,733	97,938
216,982	205,733	97,938	81,898
75,400	93,211	30,000	75,400
45,000	7,600	13,000	45,000
245,438	527,500	13,000	245,438
0	0	0	0
1,481,638	1,768,786	0	1,481,638
0	(0)	0	0
1,481,638	1,768,786	19.4%	19.4%
283,050	358,483	567,660	175,790
577,230	567,660	168,932	94,814
168,932	175,790	98,557	81,937
101,431	5,101	7,000	5,101
245,438	485,000	7,000	485,000
1,481,638	1,768,786	19.4%	19.4%
Total Expenditures			
By Fund	Summary Activity	Est. Fund Balance	Jan. 1, 2026
General	478,556	1,768,786	1,885,234
Debt Service	592	116,448	1,885,234
	479,148	1,885,234	1,885,234
		Fin. Sources	
		Revenues and Other	
		Total	
		Expenditures	
		Total	
		Est. Fund Balance	Dec. 31, 2026
		478,557	479,149
		592	479,149
		116,448	922,902
		806,454	922,902
		Contribution	
		Village	
		Property Tax	
		Change	
		Pct	
		2026	
		Proposed	
		Budget	
		2025	
		Budget	

	2023 Actual	2024 Actual	2025				2026 Budget	Pct Change
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total		
<b>Revenues</b>								
Taxes	1,001,181	1,024,521	1,026,687	803,581	0	803,581	923,252	-10.1
Intergovernmental	117,184	220,503	216,982	46,311	190,930	237,241	205,733	-5.2
Regulation and Compliance	66,319	56,915	81,898	76,678	18,344	95,022	97,938	19.6
Charges for Services	37,393	78,308	75,400	35,454	43,480	78,934	93,211	23.6
Interest	36,003	48,146	45,000	12,534	16,000	28,534	30,000	-33.3
Miscellaneous	20,280	19,643	13,000	5,149	2,590	7,739	7,600	-41.5
<b>Total Revenues</b>	<b>1,278,360</b>	<b>1,448,036</b>	<b>1,458,967</b>	<b>979,707</b>	<b>271,344</b>	<b>1,251,051</b>	<b>1,357,734</b>	<b>-6.9</b>
<b>Expenditures</b>								
General Government	236,155	311,711	283,050	204,541	82,493	287,034	358,483	26.7
Public Safety and Judicial	486,232	593,498	577,230	411,395	156,908	568,303	567,660	-1.7
Sanitation and Social Services	158,942	163,744	168,932	123,487	50,318	173,805	175,790	4.1
Highway and Transportation	307,691	142,827	98,557	67,355	36,521	103,876	94,814	-3.8
Parks and Recreation	106,466	116,645	101,431	70,640	27,430	98,070	81,937	-19.2
Unclassified	8,292	6,925	7,000	7,566	0	7,566	5,101	-27.1
Capital Outlays	86,604	5,882	245,438	232,225	0	232,225	485,000	97.6
Debt Service	200,722	222,280	222,767	0	0	0	116,448	-47.7
<b>Total Expenditures</b>	<b>1,591,104</b>	<b>1,563,512</b>	<b>1,704,405</b>	<b>1,117,209</b>	<b>353,669</b>	<b>1,470,878</b>	<b>1,885,234</b>	<b>10.6</b>
Excess of Revenues over (under) Expenditures	(312,744)	(115,476)	(245,438)	(137,502)	(82,325)	(219,827)	(527,500)	
<b>Other Financing Sources (Uses)</b>								
Proceeds of Long-Term Obligations	150,000	0	245,438	201,694	15,531	217,225	527,500	
Audit Adjustments to Fund Balance	717,124	554,380	481,750	481,750	545,942	481,750	479,148	
Fund Balance, January 1	554,380	481,750	481,750	545,942	479,148	479,148	479,149	

**Tax Levy** 1,000,721 1,024,092 1,026,337 922,902 -10.08%

**Mil Rate** 3.27 3.33 3.34 Estimated 2.98 -10.8

**Total Assessed Value** 305,708,200 307,106,200 307,144,400 309,713,000 0.8

**Manufacturing Assessed w/o Mfg** 11,212,200 10,791,400 10,000,000 10,000,000 0.9

**Equalized Value** 290,236,300 318,421,800 363,326,000 385,482,900 6.1

**Equalized Rate Per Thousand** 3.45 3.22 2.82 2.39 -15.2

**Village of North Prairie**  
**2026 Budget**  
**General Fund Summary**

	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b>Revenues</b>							
Taxes	800,429	801,754	803,920	803,581	0	803,581	806,804
Intergovernmental	117,184	220,503	216,982	46,311	190,930	237,241	205,733
Regulation and Compliance	66,319	56,915	81,898	76,678	18,344	95,022	97,938
Charges for Services	37,393	78,308	75,400	35,454	43,480	78,934	93,211
Interest	36,003	48,146	45,000	12,534	16,000	28,534	30,000
Miscellaneous	20,280	19,643	13,000	5,149	2,590	7,739	7,600
<b>Total Revenues</b>	<b>1,077,608</b>	<b>1,225,269</b>	<b>1,236,200</b>	<b>979,707</b>	<b>271,344</b>	<b>1,251,051</b>	<b>1,241,286</b>
<b>Expenditures</b>							
General Government	236,155	311,711	283,050	204,541	82,493	287,034	358,483
Public Safety and Judicial	486,232	593,498	577,230	411,395	156,908	568,303	567,660
Sanitation and Social Services	158,942	163,744	168,932	123,487	50,318	173,805	175,790
Highway and Transportation	307,691	142,827	98,557	67,355	36,521	103,876	94,814
Parks and Recreation	106,466	116,645	101,431	70,640	27,430	98,070	81,937
Unclassified	8,292	6,925	7,000	7,566	0	7,566	5,101
Capital Outlays	86,604	5,882	245,438	232,225	0	232,225	485,000
<b>Total Expenditures</b>	<b>1,390,382</b>	<b>1,341,232</b>	<b>1,481,638</b>	<b>1,117,209</b>	<b>353,669</b>	<b>1,470,878</b>	<b>1,768,786</b>
Excess of Revenues over (under) Expenditures	(312,774)	(115,963)	(245,438)	(137,502)	(82,325)	(219,827)	(527,500)
<b>Other Financing Sources (Uses)</b>							
Proceeds of Long-Term Obligations	150,000	0	245,438	201,694	15,531	217,225	527,500
Transfers to/ from Other Funds	0	0	0	0	0	0	0
Excess of Revenues and Other Sources over (under) Expenditures	(162,774)	(115,963)	0	64,192	(66,794)	(2,602)	0
Fund Balance, January 1	717,049	554,275	481,158	481,158	545,350	481,158	478,556
Audit Adjustment to Fund Balance		42,846					
Fund Balance, December 31	<b>554,275</b>	<b>481,158</b>	<b>481,158</b>	<b>545,350</b>	<b>478,556</b>	<b>478,556</b>	<b>478,557</b>

Assigned Fund Balance	
Future cap proj	10,000
Police vehicle	0
Future court costs	42,846
Subsequent Budget	0
	<u>111,592</u>
	<u>52,846</u>

# ***Village of North Prairie***

## ***2026 Revenue Worksheets***

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11/05/25

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		2025						
		2023 Actual	2024 Actual	Budget	1st 3 Mos Actual	Last 3 Mos Estimated	Total	
Taxes	10 41110 General Property	799,969	801,325	803,570	803,570	0	803,570	806,454
	10 41118 Overrun (Underrun)	0	0	0	0	0	0	0
	10 41119 Omitted	0	0	0	0	0	0	0
	10 41160 Woodland	0	0	0	0	0	0	0
	10 41161 Managed Forest Land	460	429	350	11	0	11	350
	10 42000 Special Assessments	0	0	0	0	0	0	0
	10 41900 Ag-Use Penalties	0	0	0	0	0	0	0
		800,429	801,754	803,920	803,581	0	803,581	806,804
Intergovernmental								
10 43216 KMFD Reimbursable Utilities	4,065	4,720	10,000	5,719	2,500	8,219	8,000	
10 43300 Other Federal Aids	0	6,214	0	0	0	0	0	
10 43410 State Shared Revenues	36,588	102,360	105,006	0	105,006	105,006	108,158	
10 43411 Exempt Computer Aids	2,640	2,640	2,640	0	2,640	2,640	2,640	
10 43412 Personal Property Aids	0	0	0	6,546	0	6,546	6,546	
10 43420 Fire Insurance Dues - 2%	0	14,868	0	0	16,223	16,223	16,223	
10 43520 Public Safety Grants - Lexipol	500	0	0	0	2,069	2,069	2,000	
10 43521 Police Training Aids	640	720	800	0	725	725	750	
10 43529 Public Safety Aids	771	0	500	0	500	500	500	
10 43531 Transportation Aids	45,766	44,970	49,690	24,823	24,867	49,690	50,047	
10 43532 Grant - Police	0	0	0	0	0	0	0	
10 43534 LRIP Grants	0	30,800	30,934	0	30,934	30,934	0	
10 43545 State Recycling Grants	5,399	5,407	5,400	5,403	0	5,403	5,403	
10 43690 Other State Aids	15,349	2,338	6,546	0	0	0	0	
10 43790 CDBG Grant	0	0	0	3,820	0	3,820	0	
10 43791 Video Svc Provider Aids	5,466	5,466	5,466	0	5,466	5,466	5,466	
		117,184	220,503	216,982	46,311	190,930	237,241	205,733
Regulation and Compliance								
10 44100 Liquor/Tobacco License	3,022	3,158	3,000	1,895	0	1,895	1,850	
10 44101 Cable Franchise/ Video Svc Fee	20,667	19,750	27,328	14,109	13,219	27,328	27,000	
10 44200 Animal Licenses	724	840	900	1,355	50	1,405	1,400	
10 44201 Bartender/Operators License	0	0	0	995	75	1,070	1,000	
10 44300 Building Permits	30,264	18,980	35,000	20,029	5,000	25,029	35,000	
10 44303 Other Permits	0	0	0	11,306	0	11,306	10,500	
10 44305 UDC Permit Seals	70	0	70	0	0	0	0	
10 45100 Court Fines - VNP	11,372	13,937	15,000	26,989	0	26,989	21,188	
10 46104 Parking Tickets	200	250	600	0	0	0	0	
10 45200 Deposit Forfeitures	0	0	0	0	0	0	0	
		66,319	56,915	81,898	76,678	18,344	95,022	97,938

		2025					
		2023 Actual	2024 Actual	Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total
<b>Charges For Services</b>							
10 45101	Assessment Fees	120	0	100	0	0	0
10 46100	Publication Fees	26	75	500	234	0	234
10 46101	Engineering Fees Reimbursed	0	0	3,000	0	1,500	1,500
10 46102	Legal Fees Reimbursed	0	0	3,000	0	4,500	4,500
10 46103	Special Assessment Request/LTRS	385	605	1,800	945	330	1,275
10 46105	Background Checks	436	436	1,500	760	100	860
10 46106	Planning Fees Reimbursed	0	0	500	0	250	250
10 46109	Misc. Chrgs. For Services	124	573	2,000	1,005	500	1,505
10 46290	Property Cleanup	0	0	500	0	0	0
10 46324	Highway Services	90	12,412	0	0	0	0
10 46325	House Numbers	20	0	0	0	0	0
10 46440	Weed Cutting - Chargeback	0	2,275	0	0	0	0
10 46720	Park Rental	4,983	1,305	4,000	850	300	1,150
10 46721	Harvest Fest - Fireworks	0	0	5,000	5,000	0	5,000
10 46750	Baseball Program	267	0	0	760	0	760
10 46751	Soccer Program	0	0	0	0	0	0
10 47320	Highway Services & Snowplowing	0	300	2,000	1,700	2,000	3,700
10 47322	Shared Municipal Court Expenses	23,762	31,622	32,500	0	28,000	28,000
10 4732X	Fire Contracts (moved to 10-43216)	0	0	0	0	0	0
10 47339	Haz Mat Clean-Up	0	0	0	0	0	0
10 48900	Sale of Water	7,180	28,705	19,000	24,200	6,000	30,200
		37,393	78,308	75,400	35,454	43,480	78,934
<b>Interest</b>							
10 48110	Investments	36,003	48,146	45,000	12,534	16,000	28,534
10 48120	Delinquent Property Taxes	0	0	0	0	0	0
10 48130	Special Assessments	0	0	0	0	0	0
		36,003	48,146	45,000	12,534	16,000	28,534
<b>Miscellaneous</b>							
10 48200	Village Hall Rental	5,940	4,716	8,000	3,300	2,500	5,800
10 48309	Sale of Assets	0	5,232	0	158	0	158
10 48440	Insurance Recoveries	0	0	0	262	0	262
10 48450	Insurance Premium Dividends	821	659	1,000	664	0	664
10 48500	Donations	5,000	2,405	0	175	0	175
10 48503	Donations - Police	0	492	0	350	0	350
10 48999	23-Misc/24-'25 Burn Permits/26 Inactive	8,519	6,139	4,000	240	90	330
		20,280	19,643	13,000	5,149	2,590	7,739
<b>Total General Fund Revenues</b>		1,077,608	1,225,269	1,236,200	979,707	271,344	1,251,051
							1,241,286

	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b>Other Financing Sources</b>							
10 49100 Proceeds of Long Term Debt	0	0	245,438	201,694	15,531	217,225	527,500
10 49150 Proceeds of Cap Lease Obligations	0	0	0	0		0	0
10 49200 Transfer From Other Funds	0	0	0	0		0	0
<b>Total Other Financing Sources</b>	0	0	245,438	201,694	15,531	217,225	527,500
<b>Total General Fund Revenues And Other Financing Sources</b>	1,077,608	1,225,269	1,481,638	1,181,401	286,875	1,468,276	1,768,786

1.19

Proof:

Financial Statements/ TB

Plus: OFS

Less: Budget Amendments

1,077,608	1,225,269	1,481,638	0
<u>1,077,608</u>	<u>1,225,269</u>	<u>1,481,638</u>	<u>0</u>
0	0	0	1,181,401



# ***Village of North Prairie***

## ***2026 Expenditure Worksheets***



**Village of North Prairie**  
**2026 Budget**  
**General Fund Expenditures - Worksheets**

	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b>General Government</b>							
<b>Village Board:</b>							
10 51100 100 Salaries	17,227	16,882	14,800	12,933	2,000	14,933	14,800
10 51100 130 Social Security	962	1,365	1,132	993	153	1,146	1,132
10 51100 310 League Membership	1,327	1,476	1,327	1,620	0	1,620	1,713
10 51100 321 Meetings and Seminars	200	126	1,000	0	0	0	500
	<b>19,716</b>	<b>19,849</b>	<b>18,259</b>	<b>15,546</b>	<b>2,153</b>	<b>17,699</b>	<b>18,145</b>
<b>Plan Commission:</b>							
10 56300 100 Salaries	325	(25)	1,000	1,075	200	1,275	1,200
10 56300 130 Social Security	52	0	77	0	0	0	0
	<b>377</b>	<b>(25)</b>	<b>1,077</b>	<b>1,075</b>	<b>200</b>	<b>1,275</b>	<b>1,200</b>
<b>Administrator/Clerk/ Treasurer:</b>							
10 51420 100 Administrator/Clerk / Treasurer - Sa	51,584	54,181	90,000	60,000	30,000	90,000	94,500
10 51420 105 Unemployment	0	7,715	0	0	0	0	0
10 51420 110 Deputy Clerk	22,781	23,185	16,500	4,880	6,000	10,880	18,180
10 51420 110 Part-time	556	791	0	368	0	368	0
10 51420 130 Social Security	5,264	6,507	9,035	5,239	2,754	7,993	8,620
10 51420 131 Health Insurance	0	3,173	5,400	3,692	1,708	5,400	6,615
10 51420 135 Retirement Benefit	0	450	6,210	4,170	2,085	6,255	6,804
10 51420 137 FTE Ins. AD & D & Disability Ins.	0	0	1,500	104	1,396	1,500	500
10 51420 200 Data Processing/Cty Tax Collection	3,221	4,713	3,500	4,577	423	5,000	5,000
10 51420 202 DOJ - Background Checks	0	0	0	441	200	641	700
10 51420 233 Office Equipment Maintenance	2,754	2,281	2,200	2,508	0	2,508	2,200
10 51420 310 Office Supplies	4,197	3,140	3,720	5,192	100	5,292	4,800
10 51420 315 Web Site	916	360	2,000	397	600	997	1,000
10 51420 320 Publication Fees	2,112	1,184	1,200	1,069	225	1,294	1,200
10 51420 325 Training	110	783	1,000	20	100	120	500
10 51420 328 Mileage	0	474	0	1,859	100	1,959	500
10 51420 810 New Equipment (< \$5000)	0	0	0	0	0	0	0
	<b>93,495</b>	<b>108,937</b>	<b>142,265</b>	<b>94,516</b>	<b>45,691</b>	<b>140,207</b>	<b>151,119</b>
<b>Assessor:</b>							
10 51530 100 Contracted Services	7,698	6,635	7,500	5,667	2,834	8,501	12,000
10 51530 105 Manufacturing Assessment	0	676	700	0	700	700	700
10 51530 110 Assessor Fees	0	0	0	0	0	0	0
10 51530 115 Board of Review	125	325	125	87	165	252	125
10 51530 130 Social Security	0	0	10	0	0	0	0
10 51530 340 Supplies and Expense	(471)	2,409	0	0	0	0	0
10 51530 390 Reval / Valuation Maintenance	0	0	0	0	0	0	42,500
	<b>7,352</b>	<b>10,045</b>	<b>8,335</b>	<b>5,754</b>	<b>3,699</b>	<b>9,453</b>	<b>55,325</b>

Village of North Prairie  
2026 Budget  
General Fund Expenditures - Worksheets

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11/05/25

		2025							
		2023 Actual	2024 Actual	Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	2026 Budget	
<b>Elections:</b>									
10 51440 100	Poll workers	1,700	5,019	1,564	2,785	0	2,785	4,500	
10 51440 130	Social Security	108	40	0	50	0	50	100	
10 51440 310	Supplies and Expense	2,240	2,741	1,700	1,133	300	1,433	2,500	
10 51440 810	New Equipment (< \$5000)	0	0	0	0	0	0	0	
		4,048	7,800	3,264	3,968	300	4,268	7,100	
<b>Professional Fees:</b>									
10 51300 210	Legal Counsel - General	10,439	18,663	12,000	3,417	4,600	8,017	15,530	
10 51300 211	Legal Counsel - Reimbursable	0	0	3,000	6,564	4,000	10,564	5,000	
10 51300 212	Legal Counsel - Municipal Court	2,854	3,263	2,800	3,685	600	4,285	3,500	
10 51510 211	Audit	16,000	32,500	16,500	11,975	4,525	16,500	17,000	
10 51510 212	Special Accounting	12,477	37,730	8,500	1,800	4,500	6,300	10,000	
10 51510 213	Contracted Services - Accounting	0	0	0	19,450	0	19,450	4,800	
10 56900 213	Engineering Fees	0	5,139	2,000	927	500	1,427	2,000	
10 56900 214	Engineering Fees - Reimbursable	0	0	3,000	2,380	1,560	3,940	3,000	
10 56900 215	MS4 / NR 216 Compliance	2,620	7,002	6,000	4,396	1,604	6,000	7,000	
10 56900 216	Planner Fees	162	0	500	0	500	500	500	
10 56900 217	Planner Fees - Reimbursable	26	0	500	0	500	500	500	
10 56900 820	Ordinance Codification	0	0	0	0	0	0	0	
		44,578	104,297	54,800	54,594	22,889	77,483	68,830	
<b>Insurance:</b>									
10 51930 510	Insurance	33,755	32,450	34,000	32,104	0	32,104	35,314	
<b>Village Hall:</b>									
10 51600 220	Natural Gas	343	1,141	2,000	1,928	1,000	2,928	2,500	
10 51600 221	Electricity	9,448	6,487	6,000	3,933	2,500	6,433	6,500	
10 51600 222	Telephone	1,580	2,078	2,000	2,029	200	2,229	2,000	
10 51600 223	Water	260	240	350	234	125	359	250	
10 51600 230	Cleaning Service	75	0	0	0	0	0	0	
10 51600 233	Repairs and Maintenance	14,497	6,471	8,500	1,472	3,000	4,472	5,000	
10 51600 234	Buildings & Grounds	568	104	0	730	100	830	0	
10 51600 237	Pest Control	45	0	0	0	0	0	0	
10 51600 239	Miscellaneous	112	5,204	0	164	36	200	200	
10 51600 310	Supplies and Expense	4,107	6,533	2,200	5,944	600	6,544	5,000	
10 51600 810	New Equipment (< \$5000)	1,799	100	0	0	0	0	0	
		32,834	28,358	21,050	16,434	7,561	23,995	21,450	
<b>Total General Government</b>		236,155	311,711	283,050	223,991	82,493	306,484	358,483	

Village of North Prairie

2026 Budget

General Fund Expenditures - Worksheets

		2025					
		2023 Actual	2024 Actual	Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total
<b>Public Safety and Judicial</b>							
<b>Municipal Justice:</b>							
10 51200 100	Salary - Judge	6,000	4,500	6,000	4,500	1,500	6,000
10 51200 120	Salary - Clerk of Courts	9,150	16,239	12,000	9,181	3,500	12,681
10 51200 125	Salary - Assistant Clerk	1,554	2,730	4,000	1,727	1,500	3,227
10 51200 126	Temporary Help/Bailiff	0	1,416	2,500	710	500	1,210
10 51200 127	VNP Staff	0	0	0	0	0	0
10 51200 130	Social Security	1,416	1,886	1,874	1,179	497	1,676
10 51200 132	Unemployment	0	0	0	0	0	0
10 51200 310	Supplies and Expense	365	1,291	1,000	1,131	200	1,331
		18,485	28,062	27,374	18,428	7,697	26,125
10 51200 220	Utilities, Rent and Maintenance	527	499	4,600	423	4,222	4,645
10 51200 322	Education and Training	700	2,022	1,000	1,433	500	1,933
10 51200 326	Dues and Subscriptions	100	0	200	168	35	203
10 51200 327	Computer Expense	1,305	1,200	1,000	1,200	0	1,200
10 51200 328	Bonds and Visiting Judges	150	0	0	0	0	0
10 51200 349	Miscellaneous	(381)	398	0	0	0	0
10 51200 351	Professional Fees	0	0	0	0	0	0
10 51200 810	New Equipment (< \$5000)	0	0	500	0	0	0
		2,401	4,119	7,300	3,224	4,757	7,981
		20,886	32,181	34,674	21,652	12,454	34,106
<b>Police:</b>							
10 52100 100	Salaries - Patrol	126,938	116,618	143,251	74,442	37,500	111,942
10 52100 105	Unemployment	0	0	0	0	0	0
10 52100 110	Salaries - Administration	32,124	41,003	42,120	28,606	13,514	42,120
10 52100 130	Social Security	13,023	11,443	14,181	7,230	3,903	11,133
10 52100 131	Health Insurance	2,486	0	0	0	0	0
10 52100 222	Telephone	2,952	2,764	3,050	1,872	895	2,767
10 52100 231	Squad Repairs and Maintenance	635	902	1,500	406	300	706
10 52100 310	Office Supplies - Admin	2,036	3,105	1,620	2,323	200	2,523
10 52100 322	Training	912	764	1,600	1,044	550	1,594
10 52100 323	Radar Certification	0	82	82	0	82	82
10 52100 324	Community Relations	550	816	250	0	250	250
10 52100 325	Range Qualifications	757	679	800	458	400	858
10 52100 326	Dues and Subscriptions	925	500	775	655	125	780
10 52100 340	Supplies and Expense - Patrol	1,855	6,008	4,302	2,368	1,000	3,368
10 52100 341	Uniforms	2,945	564	1,500	289	800	1,089
10 52100 342	Radio and Dispatch	5,328	4,929	4,526	5,046	200	5,246
10 52100 343	Gasoline	3,193	3,160	4,000	1,482	1,500	2,982
10 52100 349	Miscellaneous	280	328	1,700	194	400	594
10 52100 810	New Equipment (< \$5000)	6,050	61,534	2,841	3,409	0	3,409
		202,989	255,199	228,098	129,824	61,619	191,443
							164,783

Village of North Prairie

2026 Budget

General Fund Expenditures - Worksheets

				2023 Actual	2024 Actual	2025					Total	2026 Budget
						Budget	1st 9 Mos Actual	Last 3 Mos Estimated				
Fire:	10 52200	100	Salaries/ Stipends	0	0	0	0	0	0	0	0	0
	10 52200	110	Part-time	0	0	0	0	0	0	0	0	0
	10 52200	130	Social Security	1,668	0	0	0	0	0	0	0	0
	10 52200	132	Unemployment	0	0	0	0	0	0	0	0	0
	10 52200	142	Telephone and Dispatch	617	298	0	0	0	0	0	0	0
	10 52200	220	Utilities	5,651	2,506	0	8,493	3,500	11,993	10,000	0	0
	10 52200	232	Equipment Maintenance	140	8	0	0	0	0	0	0	0
	10 52200	234	Building and Grounds Maintenance	1,089	4,313	0	2,474	800	3,274	1,500	0	0
	10 52200	299	Contracted Services	227,932	283,812	287,648	215,736	71,912	287,648	303,544	0	0
	10 52200	300	Fire Insurance Dues - 2%	0	303	0	16,223	0	16,223	16,223	0	0
	10 52200	310	Office Supplies	0	0	0	0	0	0	0	0	0
	10 52200	342	Radio	1,260	0	0	0	0	0	0	0	0
	10 52200	343	Vehicle Expense	20	165	0	0	0	0	0	0	0
	10 52200	349	Miscellaneous	(300)	13	0	0	0	0	0	0	0
10 52200	393	Recognition Expenses	0	0	0	0	0	0	0	0	0	
10 52200	394	Fund Raisers	0	0	0	0	0	0	0	0	0	
10 52200	810	New Equipment (< \$5000)	0	0	0	0	0	0	0	0	0	
			238,077	291,418	287,648	242,926	76,212	319,138	331,267			
Rescue:												
	10 52300	340	Oxygen	0	0	0	0	0	0	0	0	
	10 52300	810	New Equipment (< \$5000)	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	
			238,077	291,418	287,648	242,926	76,212	319,138	331,267			

**Village of North Prairie**  
**2026 Budget**  
**General Fund Expenditures - Worksheets**

		2025						
		2023 Actual	2024 Actual	Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	2026 Budget
<b>Building Inspection:</b>								
10 52400 120	Inspection Fees	24,280	14,198	26,810	16,937	6,574	23,511	29,750
10 52400 340	Supplies and Expense	0	502	0	56	50	106	150
10 52900 290	Property Cleanup	0	0	0	0	0	0	0
		<b>24,280</b>	<b>14,700</b>	<b>26,810</b>	<b>16,993</b>	<b>6,624</b>	<b>23,617</b>	<b>29,900</b>
<b>Total Public Safety and Judicial</b>		<b>486,232</b>	<b>593,498</b>	<b>577,230</b>	<b>411,395</b>	<b>156,908</b>	<b>568,303</b>	<b>567,660</b>
<b>Sanitation and Social Services</b>								
10 53620 290	Refuse Disposal	121,545	137,517	116,813	85,252	41,038	126,290	121,158
10 53620 291	Special Yard Waste Pickup	0	0	0	0	0	0	0
10 53635 290	Recycling Grant Expense	35,150	24,132	49,816	36,404	8,000	44,404	51,707
10 53635 291	Recycling - Advertising	492	429	450	0	450	450	450
10 53640 340	Weed Cutting	0	0	0	0	0	0	0
10 52250 237	Pump House	392	940	1,200	693	530	1,223	1,200
10 54100 290	Animal Impounding Fees	1,156	627	578	1,022	300	1,322	1,200
10 56700 290	Civic Pride	207	99	75	116	0	116	75
		<b>158,942</b>	<b>163,744</b>	<b>168,932</b>	<b>123,487</b>	<b>50,318</b>	<b>173,805</b>	<b>175,790</b>
<b>Total Sanitation and Social Services</b>								
<b>Highway and Transportation:</b>								
10 53311 100	Full-time	31,215	32,652	37,167	26,061	12,500	38,561	37,500
10 53311 110	Part-time	6,578	7,346	4,000	3,795	500	4,295	3,000
10 53311 130	Social Security	4,956	6,331	3,517	5,034	972	6,006	3,098
10 53311 131	Health Insurance	3,575	3,900	2,230	2,971	750	3,721	2,625
10 53311 135	Retirement Benefit	1,438	1,673	2,583	1,294	869	2,163	2,700
10 53311 137	FTE Insurances	794	0	800	170	630	800	500
10 53311 343	Fuel	3,477	4,471	3,000	1,974	300	2,274	2,510
10 53311 344	Vehicle Maintenance	12,500	6,854	6,000	2,349	3,500	5,849	6,000
10 53311 349	Supplies and Expense	4,530	9,210	4,000	1,956	1,000	2,956	3,000
10 53311 370	Road Repairs and Maintenance	208,340	36,257	2,500	50	1,000	1,050	2,500
10 53311 371	Road Signs and Markings	608	776	600	2,886	0	2,886	600
10 53311 372	Snow and Ice Control	15,108	17,881	19,160	7,838	10,000	17,838	17,281
10 53420 221	Street Lighting	12,975	15,476	13,000	9,387	4,500	13,887	13,500
10 55300 340	Supplies and Expense	62	0	0	0	0	0	0
10 53311 810	New Equipment (< \$5000)	1,535	0	0	1,590	0	1,590	0
		<b>307,691</b>	<b>142,827</b>	<b>98,557</b>	<b>67,355</b>	<b>36,521</b>	<b>103,876</b>	<b>94,814</b>
<b>Total Highway and Transportation</b>								

	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b><i>Parks and Recreation</i></b>							
10 55200 100 Full-time	31,215	32,554	37,167	27,144	12,500	39,644	37,500
10 55200 110 Part-time	22,039	25,310	16,000	13,029	3,000	16,029	5,837
10 55200 130 Social Security	3,055	2,356	4,435	1,685	1,186	2,871	3,315
10 55200 131 Health Insurance	3,719	3,900	2,230	2,971	875	3,846	2,625
10 55200 135 Retirement Benefit	1,438	1,673	2,583	1,294	869	2,163	2,700
10 55200 220 Utilities	2,821	4,638	3,300	3,116	600	3,716	3,400
10 55200 232 Equipment Maintenance	3,011	3,249	4,000	8,332	1,000	9,332	4,000
10 55200 234 Building and Grounds Maintenance	20,652	32,252	26,986	10,099	5,500	15,599	17,800
10 55200 340 Supplies and Expense	1,902	5,097	2,730	1,924	800	2,724	2,250
10 55200 343 Fuel	2,686	1,614	2,000	813	1,100	1,913	2,510
10 55200 349 Miscellaneous	1,082	0	0	102	0	102	0
10 55200 810 New Equip/Lease Payment (< \$5000)	12,846	4,002	0	125	0	125	0
10 55300 349 Miscellaneous Supplies	0	0	0	6	0	6	0
<b>Total Parks and Recreation</b>	<b>106,466</b>	<b>116,645</b>	<b>101,431</b>	<b>70,640</b>	<b>27,430</b>	<b>98,070</b>	<b>81,937</b>
<b><i>Unclassified - Other General Gov't.</i></b>							
10 51910 740 Erroneous Taxes	0	0	0	0	0	0	0
10 51910 741 Uncollectible Taxes	0	0	0	0	0	0	0
10 51970 130 Penalties & Int.	0	2,438	0	2,363	0	2,363	0
10 51980 340 Harvest Fest - Fireworks	5,000	0	5,000	5,078	0	5,078	5,000
10 51980 349 Misc. Expenses -	0	0	2,000	0	0	0	101
10 51980 399 Contingency - Computers	3,292	4,487	0	125	0	125	0
<b>Total Unclassified</b>	<b>8,292</b>	<b>6,925</b>	<b>7,000</b>	<b>7,566</b>	<b>0</b>	<b>7,566</b>	<b>5,101</b>



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**Capital Outlays (>\$5,000)**

1.194

## Total Expenditures

Financial Statements/ Budgets  
Less: Transfers to other funds  
Less: Budget amendments

**1,136,659 WRS Not all entered yet.**

**1,136,659 WRS Not all entered yet.**

123,470  
987,759

Village of North Prairie  
2026 Budget  
General Fund Expenditures

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	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b>General Government</b>							
Village Board	19,716	19,849	18,259	15,546	2,153	17,699	18,145
Plan Commission	377	(25)	1,077	1,075	200	1,275	1,200
Clerk/Treasurer	93,495	108,937	142,265	94,516	45,691	140,207	151,119
Assessor	7,352	10,045	8,335	5,754	3,699	9,453	55,325
Elections	4,048	7,800	3,264	3,968	300	4,268	7,100
Legal Counsel	13,293	21,926	17,800	13,666	9,200	22,866	24,030
Audit and Accounting	28,477	70,230	25,000	13,775	9,025	22,800	27,000
Contracted Services - Acctg.	0	0	0	0	0	0	4,800
Engineer	0	5,139	5,000	3,307	2,060	5,367	5,000
Planner	188	0	1,000	0	1,000	1,000	1,000
NR 216 Compliance	2,620	7,002	6,000	4,396	1,604	6,000	7,000
Ordinance Codification	0	0	0	0	0	0	0
Insurance	33,755	32,450	34,000	32,104	0	32,104	35,314
Village Hall	32,834	28,358	21,050	16,434	7,561	23,995	21,450
	<b>236,155</b>	<b>311,711</b>	<b>283,050</b>	<b>204,541</b>	<b>82,493</b>	<b>287,034</b>	<b>358,483</b>
<b>Public Safety and Judicial</b>							
Municipal Justice	20,886	32,181	34,674	21,652	12,454	34,106	41,710
Police	202,989	255,199	228,098	129,824	61,619	191,443	184,783
Fire and Rescue	238,077	291,418	287,648	242,926	76,212	319,138	331,267
Building Inspection	24,280	14,700	26,810	16,993	6,624	23,617	29,900
	<b>486,232</b>	<b>593,498</b>	<b>577,230</b>	<b>411,395</b>	<b>156,908</b>	<b>568,303</b>	<b>567,660</b>
<b>Sanitation And Social Services</b>							
Refuse Disposal	121,545	137,517	116,813	85,252	41,038	126,290	121,158
Recycling	35,642	24,561	50,266	36,404	8,450	44,854	52,157
Weed Control	0	0	0	0	0	0	0
Pump House	392	940	1,200	693	530	1,223	1,200
Animal Control	1,156	627	578	1,022	300	1,322	1,200
Civic Pride	207	99	75	116	0	116	75
	<b>158,942</b>	<b>163,744</b>	<b>168,932</b>	<b>123,487</b>	<b>50,318</b>	<b>173,805</b>	<b>175,790</b>

**Village of North Prairie**  
**2026 Budget**  
**General Fund Expenditures**

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	2023 Actual	2024 Actual	2025				2026 Budget
			Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	
<b>Highway and Transportation</b>							
Operations and Maintenance	307,691	142,827	98,557	67,355	36,521	103,876	94,814
<b>Parks and Recreation</b>							
Operations and Maintenance	106,466	116,645	101,431	70,640	27,430	98,070	81,937
<b>Unclassified</b>							
Erroneous Taxes	0	0	0	0	0	0	0
Uncollectible Taxes	0	0	0	0	0	0	0
Penalties & Int	0	2,438	0	2,363	0	2,363	0
Harvest Fest Fireworks	5,000	0	5,000	5,078	0	5,078	5,000
Miscellaneous	0	0	2,000	0	0	0	101
Sundry/ Contingency	3,292	4,487	0	125	0	125	0
<b>Capital Outlays</b>							
	8,292	6,925	7,000	7,566	0	7,566	5,101
	86,604	5,882	245,438	232,225	0	232,225	485,000
<b>Total Expenditures</b>	1,390,382	1,341,232	1,481,638	1,117,209	353,669	1,470,878	1,768,786
							287,148

1,390,382	1,341,232	1,481,638	1,136,659	353,669	1,490,328	1,768,786
0	0	0	19,450	0	19,450	0

# ***Village of North Prairie***

## ***2026 Debt Srv. Worksheets***



Village of North Prairie  
2026 Budget  
Debt Service Funds

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	2025					2024 Actual	2023 Actual
	Budget	1st 9 Mos Actual	Last 3 Mos Estimated	Total	2026 Budget		
<b>Revenues and Other Sources</b>							
Tax Levy	222,767	0	0	0	116,448		
Interest	0	0	0	0	0		
Transfer from General Fund	0	0	0	0	0		
Proceeds of Long-Term Debt	0	0	0	0	0		
	222,767	0	0	0	116,448		
<b>Expenditures</b>							
Principal	209,479	0	0	0	104,623		
Interest and Fiscal Fees	13,288	0	0	0	11,825		
Transfers to General Fund	0	0	0	0	0		
	222,767	0	0	0	116,448		
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	0	0	0	0		
Fund Balance, January 1	592	592	592	592	592		
Fund Balance, December 31	592	592	592	592	592		

Outstanding Debt

\$0

\$0

				(\$272,882) Fire	(\$232,000) Roads/ Fire Building	(\$150,000) Roads	(\$245,000) Ferris/Pine Roads	(\$527,500) Roads/Drives	Total
<b>6 Months Activity:</b>									
Revenues & Other Sources:									
Tax Levy	0	0	61,835		79,299	81,633	0	0	222,767
Interest	0	0	0		0	0	0	0	0
Transfer from General Fund	0	0	0		0	0	0	0	0
Proceeds of Long-Term Debt	0	0	0		0	0	0	0	0
	0	0	61,835		79,299	81,633	0	0	222,767
<b>Expenditures:</b>									
Principal	0	0	58,755		0	0	0	0	58,755
Interest and Fees	0	0	2,575		0	0	0	0	2,575
	0	0	61,330		0	0	0	0	61,330
Excess of Revenues Over (Under) Expenditures	0	0	505		79,299	81,633	0	0	161,437







<b>General Government</b>						
	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Increase (Decrease)	
Village Board	19,716	19,849	18,259	18,145	(114)	-0.6%
Plan Commission	377	(25)	1,077	1,200	123	11.4%
Clerk/Treasurer	93,495	108,937	142,265	151,119	8,854	6.2%
Assessor	7,352	10,045	8,335	55,325	46,990	563.8%
Elections	4,048	7,800	3,264	7,100	3,836	117.5%
Legal Counsel	13,293	21,926	17,800	24,030	6,230	35.0%
Audit and Accounting	28,477	70,230	25,000	27,000	2,000	8.0%
Contracted Svcs - Acctg.	0	0	0	4,800	4,800	#DIV/0!
Engineer	0	5,139	5,000	5,000	0	0.0%
Planner Fees	188	0	1,000	1,000	0	0.0%
NR216 Compliance	2,620	7,002	6,000	7,000	1,000	16.7%
Ordinance Codification	0	0	0	0	0	#DIV/0!
Insurance	33,755	32,450	34,000	35,314	1,314	3.9%
Village Hall	32,834	28,358	21,050	21,450	400	1.9%
	236,155	311,711	283,050	358,483	75,433	26.7%
<b>Public Safety and Judicial</b>						
Municipal Justice	20,886	32,181	34,674	41,710	7,036	20.3%
Police	202,989	255,199	228,098	164,783	(63,315)	-27.8%
Fire and Rescue	238,077	291,418	287,648	331,267	43,619	15.2%
Building Inspection	24,280	14,700	26,810	29,900	3,090	11.5%
	486,232	593,498	577,230	567,660	(9,570)	-1.7%
<b>Sanitation And Social Services</b>						
Refuse Disposal	121,545	137,517	116,813	121,158	4,345	3.7%
Recycling	35,642	24,561	50,266	52,157	1,891	3.8%
Weed Control	0	0	0	0	0	#DIV/0!
Pump House	392	940	1,200	1,200	0	0.0%
Water System	0	0	0	0	0	#DIV/0!
Animal Control	1,156	627	578	1,200	622	107.6%
Civic Pride	207	99	75	75	0	0.0%
	158,942	163,744	168,932	175,790	6,858	4.1%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Increase (Decrease)	
<b>Highway and Transportation</b>						
Operations and Maintenance	307,691	142,827	98,557	94,814	(3,743)	-3.8%
<b>Parks and Recreation</b>						
Operations and Maintenance	106,466	116,645	101,431	81,937	(19,494)	-19.2%
<b>Unclassified</b>	8,292	6,925	7,000	5,101	(1,899)	-27.1%
<b>Total Operating Expenses</b>	1,303,778	1,335,350	1,236,200	1,283,786	47,586	3.8%
<b>Capital Outlays</b>	86,604	5,882	245,438	485,000	239,562	97.6%
<b>Debt Service</b>	200,722	222,280	222,767	116,448	(106,319)	-47.7%
<b>Total Expenditures</b>	1,591,104	1,563,512	1,704,405	1,885,234	180,829	10.6%
	1,591,104	1,563,512	1,704,405	1,885,234		
	0	0	0	0		

Debt Service for Capital Projects

Revaluation/Assessment	\$	42,500.00
Crack Sealing/Thunder Road	\$	60,000.00
Road Project - Morrissey to X	\$	101,765.00
Road Project - Broadlands Park Driveway	\$	185,911.00
Veteran's Park	\$	58,015.00
Errors & Omissions	\$	79,309.00
	\$	527,500.00

**RESOLUTION NO. R04-2025**

**ADOPTING THE 2026 VILLAGE OF NORTH PRAIRIE BUDGET**

**WHEREAS**, a budget summary and notice of public hearing was published on October 29, 2025 and

**WHEREAS**, a public hearing was held on the budget on the 13<sup>th</sup> day of November 2025 by the Village Board; and

**WHEREAS**, the Village Board has examined the budget and various items therein and finds the budget as to represent the income anticipated and the expenditures for the various departments by major category as set forth therein;

**NOW, THEREFORE, BE IT RESOLVED**, by the Village Board of the Village of North Prairie in Waukesha County, Wisconsin does approve the following:

General Levy on all taxable property within the Village of North Prairie:

General Fund	\$ 806,454
Debt Service	<u>\$ 116,448</u>

Total Levy for the Village of North Prairie is \$ 922,902

Passed and adopted this 13<sup>th</sup> day of November, 2025.

VILLAGE OF NORTH PRAIRIE

By: \_\_\_\_\_  
Dan Miresse, Village President

ATTEST:

By: \_\_\_\_\_  
Evelyn Etten, Administrator/Clerk/Treasurer

Permit #	Tax Key	Date	Address	Street	Owner	Contractor	Description	Amount	Type
E25101	1890 036	10/21	106	Hickory Dr	Baumgartner	by owner	ground solar	\$115.00	Elect
		10/13/25	wsj - approved underground raceway						
P25102	1571 002	10/21/25	204	Prairie View Dr	Byrne	Bath Fitter	mixer	\$65.00	Plbg
B25103	1564 980 001	10/21/25	312	N Fairview Ave	Schutte	Home Team Energy	roof solar	\$90.00	Bldg
E25104	1564 980 001	10/21/25	312	N Fairview Ave	Schutte	Home Team Energy	roof solar	\$106.00	Elect
P25105	1568 212	10/21/25	408	Karin Dr	Dean	Widowski Master Plumbers	sump/laundry tray	\$75.00	Plbg
H25106	1564 050	10/21/25	275	N Arlington Ave	Dutch Touch Props.	KM Htg	furnace	\$65.00	HVAC
E25107	1564 050	10/21/25	275	N Arlington Ave	Dutch Touch Props.	KM Htg	furnace	\$65.00	Elect
B25108	1565 979 004	10/21/25	123	N Oakridge Dr	Schwartz	Bulldog Builders	roof decking	\$207.00	Bldg
						October Building Permits Totals			\$788.00

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P25105	1568 212	10/21/25	408	Karin Dr	Dean	Widowski Master Plumbers	sump/laundry tray	\$75.00	Plbg
H25106	1564 050	10/21/25	275	N Arlington Ave	Dutch Touch Props.	KM Htg	furnace	\$65.00	HVAC
E25107	1564 050	10/21/25	275	N Arlington Ave	Dutch Touch Props.	KM Htg	furnace	\$65.00	Elect
B25108	1565 979 004	10/21/25	123	N Oakridge Dr	Schwartz	Bulldog Builders	roof decking	\$207.00	Bldg
						October Building Permits Totals			\$788.00

# North Prairie Police Department

## Monthly Report

### October 2025

	Current Month	YTD
Calls for Service**	38	386
Citations/Charges**	09	113

\*\* As of 11/07/2025 these were the totals that were entered into FORS from TRACS. Due to many outside factors, this is the closest representation of totals we can present. Note: Other calls, citations, or warnings may arise from these calls that aren't computed in these totals.

#### CITATIONS/CHARGES ISSUED

OAS After Registration Revokes, Suspended or Cancelled

Non-Registration of Vehicle

Operating while Suspended

Operate without valid license

Failure to stop at stop sign

Vehicle Operator Fail to wear seatbelt

Disorderly Conduct with a M/V

#### OTHER CALLS

Assist Business

Assist Citizen

Assist Waukesha Sheriff

Burning Violation

Business Check

Civil Matter

Criminal Damage to Property

Extra Patrol

Extra Patrol -Speed

Follow-up

Fraud

Gas Skip

Lockout Vehicles

Matter of Record

Monitor Stop Signs

Monitoring Speed

Other Animal Calls

Traffic Accident- Hit and Run

Traffic Accident-Property Damage

Warrant Pick up-Other Agency

#### SQUAD MILES: & MAINTENANCE

SQUAD 687:

SQUAD 686: 1002.2

#### HOURS:

CHIEF: 14

ASSISTANT CHIEF 22

PATROL 159.25

CLERICAL: 64.75

WSD Calls:18 \*

*The Village of North Prairie is not the record keeper of calls from the Waukesha County Sheriff's Department. To the best of our knowledge these totals are accurate, but because it isn't our database to keep, there is no guarantee.*

# Work Shift Comparison

## NORTH PRAIRIE POLICE DEPARTMENT

From 10/1/25 To 10/31/25

Date Run: 11/7/2025

### Category: Assist

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
Assist Business	1			
Assist Citizen	1	1		
Assist Waukesha Sheriff	1			
Business Check	1			
Extra Patrol	7	1		1
Matter of Record- WSD	5	11	2	
Assist subtotals:	16	13	2	1

### Category: Criminal

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
Criminal Damage To Property	1			
FRAUD	3			1
Gas Skip	1			
Criminal subtotals:	5	0	0	1

### Category: Municipal

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
Disorderly Conduct with a Motor Vehicle		2		
Municipal subtotals:	0	2	0	0

### Category: Ordinance

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
Burning Violation	2			
Ordinance subtotals:	2	0	0	0

### Category: Service

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
911 Disconnect	1			
Civil Matter	1			
Follow-up	1			
Lockout - Vehicles				1
Other Animal Calls - Dead, Etc.	1			
Service subtotals:	4	0	0	1

### Category: Traffic

<u>Nature of Incident</u>	<u>1st Shift</u> <u>07:00 to 14:59</u>	<u>2nd Shift</u> <u>15:00 to 22:59</u>	<u>3rd Shift</u> <u>23:00 to 06:59</u>	<u>No Time Entered</u>
Extra Patrol- Speed	2			
Failure to Stop	1			
Monitor Stop Signs	1			
Monitoring Speed	1			
OAS/QAR/Other License Violations	3			
Registration/Title Violation	2			
Seatbelt Violation	1			
Traffic Accident - Hit and Run				1
Traffic Accident - Property Damage		1	1	



# October 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 Brent	2	3 Keith	4
			Kyle		Matt	
5	6	7 Justin H	8 Tate	9 Justin H	10	11
Matt	Brad	Tate	Brent	Justin B		
12	13 Kim	14 Ryan	15 Ryan	16 Justin H	17 Ryan	18 Justin H
	Brad		Brent	Justin B		
19	20 Kim	21	22 Tate	23 Tate	24	25 Justin H
	Brad		Brent			Drug Take Back Ryan Kyle Kim TRICK OR TREAT
26	27 Ryan	28	29 Brent	30 Kim	31	
	Brad	Justin B	Kyle			

4.6

**R-2 CENTRAL RESIDENTIAL DISTRICT**

A. Statement of Intent

The R-2 Residential District is intended to accommodate existing single-family residential development where densities may reach 6.1 dwelling units per net acre in order that single-family dwellings in this district shall not be rendered nonconforming uses. This district is intended to accommodate existing development, and accordingly, no undeveloped land shall be placed in the district.

B. Permitted Uses

- (1) Single-family dwellings with attached or detached garages.
- (2) Community and other living arrangements as permitted and limited in Section 62.23(7)(i) of the Wisconsin Statutes.

C. Permitted Accessory Uses (Refer to Section 7.4 for associated regulations)

- (1) Defined home occupations and professional home offices.
- (2) Detached garages, gardening, tool, and storage sheds incidental to the residential use.
- (3) Satellite dish antennas in excess of 18 inches in diameter located on the roof of any structure or in the rear yard. Where the satellite dish is roof-mounted, a registered engineer shall certify that the structure is adequate to support the load.
- (4) Roof-mounted solar collectors, wind powered electric power generators or other alternative energy generators provided that a registered engineer shall certify that the structure is adequate to support the load.

D. Conversions

None

E. Conditional Uses (See Section 5 for associated regulations)

- (1) Utility substations, wells, pumping stations and water towers provided all structures and uses are not less than 50 feet from any residential lot line.
- (2) Public, parochial, and private elementary and secondary schools and churches provided the lot area is not less than 2 acres and all structures and uses are not less than 50 feet from any residential lot line.
- (3) Parks and playgrounds.
- (4) Bed and breakfast establishments provided that:
  - (a) A site plan and plan of operation shall be submitted to the Village Plan Commission. The site plan shall include a parking plan.
  - (b) Traffic conditions in the neighborhood shall not be adversely impacted by access to the property, traffic generated by the use, or any other aspects of the proposal.
  - (c) Adequate off-street parking shall be provided as set forth in Section 6.3(K)(1)(e) of this ordinance.
  - (d) All necessary State permits and licenses shall have been secured.
  - (e) The owner of the bed and breakfast establishment shall reside in the establishment. No bedrooms shall be permitted to be located in an accessory structure.

- (f) No more than two rooms shall be rented for such use in any establishment which is located in an area which is predominantly comprised of single-family homes, and in no case shall more than four rooms be rented for such use in other districts.
  - (g) Dwellings being considered for conversion to bed and breakfast establishments shall exhibit unique architectural or historic characteristics.
  - (h) Individual rentals shall not exceed five consecutive days in length.
  - (i) No retail sales of goods shall occur in a bed and breakfast establishment.
  - (j) One exterior advertising sign, not exceeding four square feet in area, may be erected on the premises.
- (5) Accessory apartments provided that:
- (a) The principle dwelling has a minimum living area of 1,000 square feet, excluding the accessory dwelling unit;
  - (b) The principle dwelling unit is owner occupied;
  - (c) There may be only one accessory apartment per principle dwelling unit;
  - (d) The accessory apartment shall have a minimum living area of 600 square feet and no more than one bedroom; and,
  - (e) The accessory apartment shall be occupied by a person related to the owner of the principle dwelling unit by blood, marriage or adoption.
- (6) Clubs, fraternities, lodges, and meeting places of a noncommercial nature provided all structures and uses are not less than 25 feet from any lot line.
- (7) Private kennels, as defined in Section 14 of this Ordinance.

F. Prohibited Uses

Any use not listed as a permitted use, permitted accessory use or a conditional use is prohibited unless the R-2 Single-Family Residential District lands are first rezoned into another district.

G. Lot Area and Width

- (1) Lots shall be a minimum of 7,200 square feet in area and shall be not less than 50 feet in width.
- (2) Each R-2 district lot shall maintain 3,600 square feet of the lot area per dwelling unit in permanent open space; exclusive of dwellings, garages, storage sheds, driveways, and parking areas. A patio, deck, swimming pool, or tennis court may be considered as open space.

H. Setback and Yards

- (1) There shall be a minimum building setback of 10 feet from the street right-of-way.
- (2) There shall be a side yard setback on each side of all buildings of not less than 5 feet in width.
- (3) There shall be a rear yard setback of not less than 25 feet.
- (4) There shall be a minimum shore yard of 75 feet from the ordinary highwater mark of any navigable body of water. In addition, no building or structure shall be located closer than 15 feet to a Conservancy District boundary.

- BM. Group Assembly  
A company of persons gathered together for any purpose for a period of two or more hours.
- BN. Hardware Stores  
Retail stores where items such as plumbing, heating, and electrical supplies, sporting goods, and paints are sold.
- BO. Home Occupation  
Any occupation for gain or support conducted entirely within buildings by resident occupants which is customarily incidental to the principal use of the premises, does not exceed 25 percent of the area of any floor, and uses only household equipment, and for which no stock in trade except commercially prepackaged non-consumable products are kept or sold except that made on the premises. A home occupation includes uses such as crafts, dressmaking, millinery, and non-commercial day care, but does not include the display of any goods nor such occupations or uses as barbering, beauty shops, canning, dance schools, laundering, or photographic studios.
- BP. Housing for the Elderly  
A dwelling unit or units designed and constructed to be occupied by elderly persons. An elderly person is a person who is 62 years of age or older on the date such person intends to occupy the premises, or a family, the head of which, or his spouse, is an elderly person as defined herein.
- BQ. Junk or Salvage Yard  
An area consisting of buildings, structures, or premises where junk waste and discarded or salvage materials are bought, sold, exchanged, stored, baled, packed, disassembled, or handled, including automobile wrecking yards and house wrecking and structural steel materials and equipment yards, but not including the purchase or storage of used furniture and household equipment or used cars in operable condition.
- BR. Kennel, commercial  
The boarding, breeding, raising, grooming, treating or training of three or more dogs, cats, or other household pets of any age not owned by the owner occupant or the premises, and/or for commercial gain.
- BS. Kennel, private  
The keeping, breeding, raising, showing or training of three or more dogs, cats or other household pets over six months of age for personal enjoyment of the owner or occupants of the property, and for which commercial gain is not the primary objective.
- BT. Landowner  
Any person holding title to or having an interest in land.
- BU. Land User  
Any person operating, leasing, renting, or having made other arrangements with the landowner by which the landowner authorizes use of his or her land.
- BV. Living Area  
The total area bounded by the exterior walls of a building at the floor levels, but not including basement, utility rooms, garages, porches, breezeways, and unfinished attics.
- BW. Loading Area  
A completely offstreet space or berth on the same lot as the principal use it serves for the loading or unloading of freight carriers and service vehicles, having adequate ingress and egress to a public street or alley.

**VILLAGE OF NORTH PRAIRIE**  
**Board Report – November 13, 2025**  
*from the Village Administrator/Clerk/Treasurer*

**Personnel Update:**

I received three resignations from the Police Department:

- 11/07/25 - Melissa Rabay, Police Clerk, effective Nov. 30<sup>th</sup>.
- 11/10/25 - Terry Tesch, Asst. Chief, effective Nov. 30<sup>th</sup>.
- 11/11/25 - Salvadore Tamez, Police Chief, effective Nov. 28<sup>th</sup>.

**Financial Reports:**

October- 2025

**Important Dates to Remember:**

- **Municipal Offices on the April 7, 2025, Ballot** – 3 Village Trustee positions, each for a two (2) year term.
- **December 1, 2025** - First day for candidates to circulate nomination papers
- **December 26, 2025, at 5:00 p.m.** – Deadline for incumbents not seeking re-election to file Notification of Non-Candidacy. \*\*Failure to notify, along with the failure to file nomination papers by the deadline will extend nomination paper deadline 72 hours.
- **January 6, 2026, at 5:00 p.m.** – Deadline for candidates to file nomination papers, declarations of candidacy, and campaign registration statements for the 2026 Spring Election with the Clerk.

**Administrator/Clerk/Treasurer's Calendar:**

- Working on documents necessary for the County Tax Preparation
- Organizing Year-End Information
- Finish 9 hrs. of Election Training
- Working on Election deadlines, poll workers training and list for the board
- 2025 Audit Preparation
- Update the employee handbook and policies
- Update job descriptions for board review and adoption
- RFP for rewrite of Zoning Code for consideration in the 2026 budget planning purposes
- RFP for Comprehensive Plan for consideration in the 2026 budget planning purposes

**Reminders:**

**Committee Agendas:** Please email agendas and supporting documentation to the Administrator/Clerk/Treasurer the **FRIDAY PRIOR to your scheduled meeting and no later than three days before the scheduled meeting times** to ensure time for editing and proper notice and publication of said meeting.

Respectfully submitted by:

Evelyn Etten  
Administrator/Clerk/Treasurer  
November 11, 2025

Village of North Prairie  
General Fund  
Statement of Revenues Compared to Budget  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

		<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b><u>Taxes</u></b>					
10-41110	PROPERTY TAX	0.00	0.00	\$ 803,570.00	(803,570.00)
10-41161	MANAGED FOREST LAN	11.00	11.00	350.00	(339.00)
		<u>11.00</u>	<u>11.00</u>	<u>803,920.00</u>	<u>(803,909.00)</u>
<b><u>Intergovernmental</u></b>					
10-43216	KMFD - REIMBURSE UTIL	8,232.71	8,232.71	10,000.00	(1,767.29)
10-43410	STATE SHARED REVENU	0.00	0.00	105,006.00	(105,006.00)
10-43411	EXEMPT COMPUTER AID	0.00	0.00	2,640.00	(2,640.00)
10-43412	PERSONAL PROPERTY AI	6,546.35	6,546.35	0.00	6,546.35
10-43520	PUBLIC SAFETY GRANT	2,070.00	2,070.00	0.00	2,070.00
10-43521	POLICE TRAINING AIDS	0.00	0.00	800.00	(800.00)
10-43529	PUBLIC SAFETY AIDS	0.00	0.00	500.00	(500.00)
10-43531	TRANSPORTATION AIDS	0.00	0.00	49,690.00	(49,690.00)
10-43534	LRIP GRANTS	0.00	0.00	30,934.00	(30,934.00)
10-43545	RECYCLING GRANTS	5,403.27	5,403.27	5,400.00	3.27
10-43690	OTHER STATE AIDS	0.00	0.00	6,546.00	(6,546.00)
10-43790	CGDB GRANTS	3,820.42	3,820.42	0.00	3,820.42
10-43791	VIDEO SERVICE PROVID	0.00	0.00	5,466.00	(5,466.00)
		<u>26,072.75</u>	<u>26,072.75</u>	<u>216,982.00</u>	<u>(190,909.25)</u>
<b><u>Regulation and Compliance</u></b>					
10-44100	LIQUOR/TOBACCO LICE	1,895.00	1,895.00	3,000.00	(1,105.00)
10-44101	CABLE FRANCHISE FEES	14,109.34	14,109.34	27,328.00	(13,218.66)
10-44200	ANIMAL LICENSES	1,374.50	1,374.50	900.00	474.50
10-44201	BARTENDER/OPER. LICE	995.00	995.00	0.00	995.00
10-44300	BUILDING PERMITS	20,947.38	20,947.38	35,000.00	(14,052.62)
10-44303	OTHER PERMITS	11,306.00	11,306.00	0.00	11,306.00
10-44305	UDC STATE SEALS	0.00	0.00	70.00	(70.00)
		<u>50,627.22</u>	<u>50,627.22</u>	<u>66,298.00</u>	<u>(15,670.78)</u>
<b><u>Charges for Services</u></b>					
10-45100	COURT FINES	(4,985.58)	(4,985.58)	15,000.00	(19,985.58)
10-45101	ASSESSMENT FEES	0.00	0.00	100.00	(100.00)
10-46100	PUBLICATION FEES	233.88	233.88	500.00	(266.12)
10-46101	ENGINEERING FEES REI	2,380.00	2,380.00	3,000.00	(620.00)
10-46102	LEGAL FEES REIMBURSE	5,870.00	5,870.00	3,000.00	2,870.00
10-46103	SPEC ASSESSMENT LTRS	945.00	945.00	1,800.00	(855.00)
10-46104	PARKING TICKETS	0.00	0.00	600.00	(600.00)
10-46105	BACKGROUND CKS	760.00	760.00	1,500.00	(740.00)
10-46106	PLANNING FEES REIMBU	0.00	0.00	500.00	(500.00)
10-46109	MISC CHARGES FOR SER	1,005.25	1,005.25	2,000.00	(994.75)
10-46290	PROPERTY CLEANUP	0.00	0.00	500.00	(500.00)
10-46324	HIGHWAY SERVICES	24,823.24	24,823.24	0.00	24,823.24
10-46720	PARK FEES	870.00	870.00	4,000.00	(3,130.00)
10-46721	HARVEST FEST - FIREWO	5,000.00	5,000.00	0.00	5,000.00
10-46750	BASEBALL PROGRAM	760.00	760.00	0.00	760.00
10-47320	HIGHWAY MAINTENANC	1,700.00	1,700.00	2,000.00	(300.00)
10-47322	SHARED MUNI. COURT C	0.00	0.00	32,500.00	(32,500.00)
		<u>39,361.79</u>	<u>39,361.79</u>	<u>67,000.00</u>	<u>(27,638.21)</u>

Village of North Prairie  
General Fund  
Statement of Revenues Compared to Budget  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

		<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<u>Interest</u>					
10-48110	INTEREST ON INVESTME	12,533.51	12,533.51	45,000.00	(32,466.49)
		<u>12,533.51</u>	<u>12,533.51</u>	<u>45,000.00</u>	<u>(32,466.49)</u>

Village of North Prairie  
General Fund  
Statement of Revenues Compared to Budget  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b><u>Miscellaneous</u></b>				
10-48200 VILLAGE HALL RENTAL	3,850.00	3,850.00	8,000.00	(4,150.00)
10-48309 SALE OF ASSETS - OTHE	158.30	158.30	0.00	158.30
10-48440 INSURANCE RECOVERIE	262.00	262.00	0.00	262.00
10-48450 INSURANCE DIVIDENDS	664.00	664.00	1,000.00	(336.00)
10-48500 DONATIONS	175.00	175.00	5,000.00	(4,825.00)
10-48503 DONATIONS - POLICE	350.00	350.00	0.00	350.00
10-48900 SALE OF WATER	28,880.00	28,880.00	19,000.00	9,880.00
10-48999 BURN PERMITS	330.00	330.00	4,000.00	(3,670.00)
	<u>34,669.30</u>	<u>34,669.30</u>	<u>37,000.00</u>	<u>(2,330.70)</u>



Village of North Prairie  
General Fund  
Statement of Revenues Compared to Budget  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b><u>Other Financing Sources</u></b>				
10-49100 PROCEED OF LONG-TER	201,694.00	201,694.00	245,438.00	(43,744.00)
	<u>201,694.00</u>	<u>201,694.00</u>	<u>245,438.00</u>	<u>(43,744.00)</u>
 <b>Total Revenues</b>	 <u><b>364,969.57</b></u>	 <u><b>364,969.57</b></u>	 <u><b>\$ 1,481,638.00</b></u>	 <u><b>(1,116,668.43)</b></u>

Village of North Prairie  
 General Fund - Statement of Expenditures  
 For the Ten Months Ending October 31, 2025  
 Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
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**General Government****Village Board**

10-51100-100 VILLAGE BOARD SALARI	12,933.33	12,933.33	14,800.00	1,866.67
10-51100-130 SOCIAL SECURITY	993.23	993.23	1,132.00	138.77
10-51100-310 LEAGUE MEMBERSHIP	1,619.86	1,619.86	1,327.00	(292.86)
10-51100-321 MEETINGS AND SEMINA	48.00	48.00	1,000.00	952.00
	15,594.42	15,594.42	18,259.00	2,664.58

**Municipal Justice**

10-51200-100 MUNICIPAL JUSTICE SAL	6,000.00	6,000.00	6,000.00	0.00
10-51200-120 MUNICIPAL COURT CLERK	10,200.00	10,200.00	10,000.00	(200.00)
10-51200-125 ASSISTANT CLERK	1,727.25	1,727.25	6,000.00	4,272.75
10-51200-126 TEMPORARY HELP	848.70	848.70	2,500.00	1,651.30
10-51200-130 SOCIAL SECURITY	1,371.49	1,371.49	1,874.00	502.51
10-51200-220 UTILITIES RENT & MAIN	465.79	465.79	4,600.00	4,134.21
10-51200-310 SUPPLIES AND EXPENSE	1,130.83	1,130.83	1,000.00	(130.83)
10-51200-322 EDUCATION AND TRAINING	1,433.28	1,433.28	1,000.00	(433.28)
10-51200-326 DUES AND SUBSCRIPTIONS	167.98	167.98	200.00	32.02
10-51200-327 COMPUTER EXPENSES	1,200.00	1,200.00	1,000.00	(200.00)
10-51200-810 NEW EQUIPMENT	0.00	0.00	500.00	500.00
	24,545.32	24,545.32	34,674.00	10,128.68

**Legal**

10-51300-210 LEGAL COUNSEL	4,316.50	4,316.50	12,000.00	7,683.50
10-51300-211 LEGAL COUNSEL-REIMB	10,489.40	10,489.40	3,000.00	(7,489.40)
10-51300-212 MUNICIPAL COURT	3,857.80	3,857.80	2,800.00	(1,057.80)
	18,663.70	18,663.70	17,800.00	(863.70)

**Clerk/Treasurer**

10-51420-100 CLERK/TREASURER SAL	67,500.00	67,500.00	90,000.00	22,500.00
10-51420-110 DEPUTY CLERK	6,440.00	6,440.00	16,500.00	10,060.00
10-51420-111 PART-TIME	367.50	367.50	0.00	(367.50)
10-51420-130 SOCIAL SECURITY	5,966.29	5,966.29	9,035.00	3,068.71
10-51420-131 HEALTH INSURANCE	4,141.50	4,141.50	5,400.00	1,258.50
10-51420-135 RETIREMENT BENEFIT	521.25	521.25	6,210.00	5,688.75
10-51420-137 FTE INSURANCES	104.25	104.25	1,500.00	1,395.75
10-51420-200 DATA PROCESSING	5,113.20	5,113.20	3,500.00	(1,613.20)
10-51420-202 DOJ - BACKGROUND CKS	518.00	518.00	0.00	(518.00)
10-51420-233 OFFICE EQUIPMENT MAINT	2,627.27	2,627.27	2,200.00	(427.27)
10-51420-310 OFFICE SUPPLIES	5,926.19	5,926.19	3,720.00	(2,206.19)
10-51420-315 WEB SITE DEVELOPMENT	397.50	397.50	2,000.00	1,602.50
10-51420-320 PUBLICATION FEES	1,068.66	1,068.66	1,200.00	131.34
10-51420-325 TRAINING	20.00	20.00	1,000.00	980.00
10-51420-328 MILEAGE	1,937.81	1,937.81	0.00	(1,937.81)
	102,649.42	102,649.42	142,265.00	39,615.58

**Elections**

10-51440-100 POLL WORKERS	2,785.50	2,785.50	1,564.00	(1,221.50)
10-51440-130 SOCIAL SECURITY	49.58	49.58	0.00	(49.58)
10-51440-310 SUPPLIES AND EXPENSE	1,132.69	1,132.69	1,700.00	567.31
	3,967.77	3,967.77	3,264.00	(703.77)

**Accounting**

10-51510-211 AUDIT	11,975.00	11,975.00	16,500.00	4,525.00
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Village of North Prairie  
 General Fund - Statement of Expenditures  
 For the Ten Months Ending October 31, 2025  
 Date Printed: November 7, 2025

10-51510-212 SPECIAL ACCOUNTING	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
	1,800.55	1,800.55	8,500.00	6,699.45
	13,775.55	13,775.55	25,000.00	11,224.45

Village of North Prairie  
General Fund - Statement of Expenditures  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
<b>Assessor</b>				
10-51530-100 CONTRACTED SERVICES	6,278.11	6,278.11	7,500.00	1,221.89
10-51530-105 MANUFACTURING ASSE	832.50	832.50	700.00	(132.50)
10-51530-115 BOARD OF REVIEW	87.58	87.58	125.00	37.42
10-51530-130 SOCIAL SECURITY	0.00	0.00	10.00	10.00
	<hr/>	<hr/>	<hr/>	<hr/>
	7,198.19	7,198.19	8,335.00	1,136.81
<b>Village Hall</b>				
10-51600-220 NATURAL GAS	1,928.47	1,928.47	2,000.00	71.53
10-51600-221 ELECTRICITY	4,314.35	4,314.35	6,000.00	1,685.65
10-51600-222 TELEPHONE	2,249.70	2,249.70	2,000.00	(249.70)
10-51600-223 WATER	234.11	234.11	350.00	115.89
10-51600-233 REPAIRS & MAINTENAN	1,537.99	1,537.99	8,500.00	6,962.01
10-51600-234 BLDGS. & GROUNDS MAI	5,417.61	5,417.61	0.00	(5,417.61)
10-51600-239 MISCELLANEOUS	164.30	164.30	0.00	(164.30)
10-51600-310 SUPPLIES AND EXPENSE	5,943.73	5,943.73	2,200.00	(3,743.73)
	<hr/>	<hr/>	<hr/>	<hr/>
	21,790.26	21,790.26	21,050.00	(740.26)
<b>Insurance</b>				
10-51930-510 INSURANCE	32,104.00	32,104.00	34,000.00	1,896.00
	<hr/>	<hr/>	<hr/>	<hr/>
	32,104.00	32,104.00	34,000.00	1,896.00
<b>Other General Government</b>				
10-51980-340 HARVEST FEST FIREWOR	5,000.00	5,000.00	5,000.00	0.00
10-51980-349 SUNDRY EXPENSES	0.00	0.00	2,000.00	2,000.00
10-51980-399 CONTINGENCY-COMPUT	125.00	125.00	0.00	(125.00)
	<hr/>	<hr/>	<hr/>	<hr/>
	5,125.00	5,125.00	7,000.00	1,875.00

Village of North Prairie  
General Fund - Statement of Expenditures  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
<b>Total General Government</b>	245,413.63	245,413.63	311,647.00	66,233.37
<b><u>Public Safety</u></b>				
<b>Police</b>				
10-52100-100 SALARIES	86,979.73	86,979.73	143,251.00	56,271.27
10-52100-110 CLERICAL WAGES	31,501.75	31,501.75	42,120.00	10,618.25
10-52100-130 SOCIAL SECURITY	8,325.74	8,325.74	14,181.00	5,855.26
10-52100-222 TELEPHONE	2,227.81	2,227.81	3,050.00	822.19
10-52100-231 SQUAD REPAIRS AND M	405.79	405.79	1,500.00	1,094.21
10-52100-310 OFFICE SUPPLIES - ADMI	2,425.38	2,425.38	1,620.00	(805.38)
10-52100-322 TRAINING	1,043.66	1,043.66	1,600.00	556.34
10-52100-323 CERTIFICATION	0.00	0.00	82.00	82.00
10-52100-324 PUBLIC RELATIONS	0.00	0.00	250.00	250.00
10-52100-325 RANGE QUALIFICATIONS	458.11	458.11	800.00	341.89
10-52100-326 DUES AND SUBSCRIPTIO	655.00	655.00	775.00	120.00
10-52100-340 SUPPLIES & EXPENSE - P	2,368.15	2,368.15	4,302.00	1,933.85
10-52100-341 UNIFORMS	288.90	288.90	1,500.00	1,211.10
10-52100-342 RADIO	5,046.39	5,046.39	4,526.00	(520.39)
10-52100-343 GASOLINE	1,729.40	1,729.40	4,000.00	2,270.60
10-52100-349 MISCELLANEOUS	236.53	236.53	1,700.00	1,463.47
10-52100-810 NEW EQUIPMENT	3,409.44	3,409.44	2,841.00	(568.44)
	147,101.78	147,101.78	228,098.00	80,996.22
<b>Fire and Rescue</b>				
10-52200-220 UTILITIES	9,119.14	9,119.14	0.00	(9,119.14)
10-52200-234 BUILDING & GROUNDS	2,538.55	2,538.55	0.00	(2,538.55)
10-52200-299 CONTRACTED SERVICES	287,648.00	287,648.00	287,648.00	0.00
10-52200-300 FIRE DUES - 2%	16,223.43	16,223.43	0.00	(16,223.43)
	315,529.12	315,529.12	287,648.00	(27,881.12)
<b>Inspection</b>				
10-52400-120 INSPECTION FEES	17,606.85	17,606.85	26,810.00	9,203.15
10-52400-340 SUPPLIES AND EXPENSE	56.24	56.24	0.00	(56.24)
	17,663.09	17,663.09	26,810.00	9,146.91
<b>Total Public Safety</b>	480,293.99	480,293.99	542,556.00	62,262.01
<b><u>Highway and Transportation</u></b>				
<b>Operations and Maintenance</b>				
10-53311-100 FULL-TIME	29,185.54	29,185.54	37,167.00	7,981.46
10-53311-110 PART-TIME	3,794.50	3,794.50	4,000.00	205.50
10-53311-130 SOCIAL SECURITY	5,541.15	5,541.15	3,517.00	(2,024.15)
10-53311-131 HEALTH INSURANCE	3,158.26	3,158.26	2,230.00	(928.26)
10-53311-135 RETIREMENT BENEFIT	1,728.49	1,728.49	2,583.00	854.51
10-53311-137 FTE INSURANCES	170.25	170.25	800.00	629.75
10-53311-343 FUEL	1,973.64	1,973.64	3,000.00	1,026.36
10-53311-344 VEHICLE MAINTENANCE	2,439.01	2,439.01	6,000.00	3,560.99
10-53311-349 SUPPLIES AND EXPENSE	2,106.92	2,106.92	4,000.00	1,893.08
10-53311-370 ROAD REPAIRS AND MAI	50.00	50.00	2,500.00	2,450.00
10-53311-371 ROAD SIGNS AND MARKI	2,886.22	2,886.22	600.00	(2,286.22)
10-53311-372 SNOW AND ICE CONTRO	7,838.28	7,838.28	19,160.00	11,321.72
10-53311-810 NEW EQUIPMENT	1,589.80	1,589.80	0.00	(1,589.80)
10-53420-221 STREET LIGHTING	10,487.23	10,487.23	13,000.00	2,512.77

Village of North Prairie  
General Fund - Statement of Expenditures  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
72,949.29	72,949.29	98,557.00	25,607.71
0.00	0.00	0.00	0.00
94,728.24	94,728.24	116,813.00	22,084.76
94,728.24	94,728.24	116,813.00	22,084.76

**Sanitation and Social Services**

**Refuse Disposal**

10-53620-290 REFUSE DISPOSAL

Village of North Prairie  
General Fund - Statement of Expenditures  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
<b>Recycling</b>				
10-53635-290 RECYCLING GRANT EXP	40,450.23	40,450.23	49,816.00	9,365.77
10-53635-291 RECYCLING - ADVERTISI	0.00	0.00	450.00	450.00
	<hr/> 40,450.23	<hr/> 40,450.23	<hr/> 50,266.00	<hr/> 9,815.77
<b>Weed Control</b>				
	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<b>Water System Maintenance</b>				
10-52250-237 PUMP HOUSE	1,466.14	1,466.14	1,200.00	(266.14)
	<hr/> 1,466.14	<hr/> 1,466.14	<hr/> 1,200.00	<hr/> (266.14)
<b>Animal Control</b>				
10-54100-290 ANIMAL IMPOUNDING F	1,022.09	1,022.09	578.00	(444.09)
	<hr/> 1,022.09	<hr/> 1,022.09	<hr/> 578.00	<hr/> (444.09)
<b>Civic Pride</b>				
10-56700-290 CIVIC PRIDE	116.08	116.08	75.00	(41.08)
	<hr/> 116.08	<hr/> 116.08	<hr/> 75.00	<hr/> (41.08)
<b>Service to Aging</b>				
	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00	<hr/> 0.00
<b>Total Sanitation &amp; Social Services</b>				
	<hr/> 210,732.07	<hr/> 210,732.07	<hr/> 267,489.00	<hr/> 56,756.93
<b><u>Parks and Recreation</u></b>				
<b>Parks</b>				
10-55200-100 FULL-TIME	30,268.97	30,268.97	37,167.00	6,898.03
10-55200-110 PART-TIME	14,231.50	14,231.50	16,000.00	1,768.50
10-55200-130 SOCIAL SECURITY	1,845.04	1,845.04	4,435.00	2,589.96
10-55200-131 HEALTH INSURANCE	3,158.24	3,158.24	2,230.00	(928.24)
10-55200-135 RETIREMENT BENEFIT	1,294.11	1,294.11	2,583.00	1,288.89
10-55200-220 UTILITIES	3,414.43	3,414.43	3,300.00	(114.43)
10-55200-232 EQUIPMENT MAINTENA	8,367.79	8,367.79	4,000.00	(4,367.79)
10-55200-234 BLDG AND GROUNDS M	10,455.47	10,455.47	26,986.00	16,530.53
10-55200-340 SUPPLIES AND EXPENSE	2,156.18	2,156.18	2,730.00	573.82
10-55200-343 GASOLINE	1,069.56	1,069.56	2,000.00	930.44
10-55200-349 MISCELLANEOUS	102.00	102.00	0.00	(102.00)
10-55200-810 NEW EQUIPMENT	921.94	921.94	0.00	(921.94)
	<hr/> 77,285.23	<hr/> 77,285.23	<hr/> 101,431.00	<hr/> 24,145.77
<b>Recreation</b>				
10-55300-349 MISCELLANEOUS	6.00	6.00	0.00	(6.00)
	<hr/> 6.00	<hr/> 6.00	<hr/> 0.00	<hr/> (6.00)
<b>Total Parks &amp; Recreation</b>				
	<hr/> 77,291.23	<hr/> 77,291.23	<hr/> 101,431.00	<hr/> 24,139.77
<b>Conservation and Development</b>				

Village of North Prairie  
General Fund - Statement of Expenditures  
For the Ten Months Ending October 31, 2025  
Date Printed: November 7, 2025

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Variance</u>
10-56300-100 SALARIES	1,075.00	1,075.00	1,000.00	(75.00)
10-56300-130 SOCIAL SECURITY	0.00	0.00	77.00	77.00
10-56900-213 ENGINEERING FEES	927.00	927.00	2,000.00	1,073.00
10-56900-214 ENGINEERING FEES-REI	3,365.00	3,365.00	3,000.00	(365.00)
10-56900-215 NR 216 COMPLIANCE	4,395.50	4,395.50	6,000.00	1,604.50
10-56900-216 PLANNER FEES	0.00	0.00	500.00	500.00
10-56900-217 PLANNER FEES-REIMBU	0.00	0.00	500.00	500.00
	<hr/>	<hr/>	<hr/>	<hr/>
	9,762.50	9,762.50	13,077.00	3,314.50
 <b>Unclassified</b>	 <hr/>	 <hr/>	 <hr/>	 <hr/>
	0.00	0.00	0.00	0.00
 <b><u>Capital Outlays</u></b>				
10-53311-820 CAPITAL OUTLAY-HIGH	217,224.61	217,224.61	245,438.00	28,213.39
10-55200-820 CAPITAL IMPROVEMENT	15,000.00	15,000.00	0.00	(15,000.00)
	<hr/>	<hr/>	<hr/>	<hr/>
	232,224.61	232,224.61	245,438.00	13,213.39
	<hr/>	<hr/>	<hr/>	<hr/>
 <b>Total Expenses</b>	 <u><u>1,255,718.03</u></u>	 <u><u>1,255,718.03</u></u>	 <u><u>1,481,638.00</u></u>	 <u><u>225,919.97</u></u>



# Exhibit A

Village of North Prairie  
Waukesha County, Wisconsin  
130 N Harrison Street  
North Prairie, WI 53153  
[www.northprairie.net](http://www.northprairie.net)

## Village of North Prairie

### 2025 Schedule of Fees

Resolution 2012-02R - Revised 04/12/2012

Resolution 2013-04R - Revised 12/12/2013

Resolution 2014-01R - Revised 05/08/2014

Resolution 2016-05R - Revised 10/13/2016

Resolution 2017-01R - Revised 12/14/2017

Resolution 2019-01R- Revised 01/10/2019

Resolution 2021-04R- Revised 12/09/2021

Resolution 2024-04R- Revised 10/11/2024

Resolution 2025-03R- Revised 11/13/2025

# Administrative Fees

<u>Section</u>	<u>Type of Fee</u>	<u>Fee/Charge</u>	<u>Units/ Duration</u>	<u>Comments</u>
Licenses/Permits	Dog-Neutered/Spayed	\$15.00	each	yearly
	Dog-Unneutered/Unspayed	\$20.00	each	yearly
	Cat- Neutered/Spayed	\$15.00	each	yearly
	Cat- Unneutered/Unspayed	\$20.00	each	yearly
	Late Fee	\$5.00	each	After March 31
	Duplicate Dog/Cat License	\$5.00	each	
	Class A Beer	\$250.00	yearly	
	Class A Liquor	\$400.00	yearly	
	Class B Beer	\$100.00	yearly	
	Class B Liquor - Regular/Reserve	\$400.00	yearly	
	Initial Issuance Fee - Reserve Class B Liquor	\$10,000.00	one time	per new applicant
	Class C Wine	\$100.00	yearly	
	6-month Class B Beer	\$50.00	each	
	Temporary/Picnic Beer	\$20.00		or \$35/2 day-\$45/3 day
	Temporary/Picnic Wine	\$20.00		or \$35/2 day-\$45/3 day
	Operator's License - Regular	\$25.00	exp June 30	
	Operator's Provisional	\$15.00	each	
	Tobacco / Cigarette	\$100.00	yearly	
	Burning Brush Permit	\$30.00	exp Dec. 31st	Village Residents
	Burning Brush- Temp	\$20.00	2 weeks	Village Residents
	Direct Sellers License	\$100.00	yearly	Includ. Background Check
	Fireworks Permit	\$150.00	Daily	/event to end by 11pm
	Varmint Permit	\$30.00	yearly	
Other Administrative Fees	Background Investigation Fee	\$20.00	each	
	Fingerprinting	\$25.00	each	Police Dept
	Master Plan	\$40.00	each	
	Zoning Code Book	\$45.00	each	
	Copies/Faxes	\$0.25	page	
	Electronic Public Records (first 100 pages)	\$20.00	each	
	Electronic Public Records (over 101 pages)	\$0.10	page	
	Special Assessment Letter (5 day response)	\$75.00	each	
	Special Assessment Letter (rush)	\$100.00	each	
	Publication fee	Actual Cost	each	
	Bulk Water Load	\$120.00	load	6,200 gallons

# Administrative Fees - Continued

Bulk Water Permit	\$40.00	annual	annual fee
Noxious Weed Cutting	Actual Cost	each parcel	
Noxious Weed Cutting Notice Clerical Fee	\$15.00	each parcel	
Tax Bill Information	\$5.00	each parcel	
Golf Cart Sticker	\$50.00	annual	
Chicken Keeping Permit	\$20.00	annual	

# **Park & Community Room Fees**

<u>Section</u>	<u>Type of Fee</u>	<u>Fee/Charge</u>	<u>Units/Duration</u>	<u>Comments</u>
<b>Parks</b>				
	Village Resident Rental	\$150.00	day	
	Village Resident Deposit	\$250.00	each	
	Non-Village Resident Rental	\$250.00	day	
	Non-Village Resident Deposit	\$250.00	each	
	Beer License Resident	\$10.00	event	Issued by Clerk
	Beer License Non-Village Resident	\$20.00	event	Issued by Clerk
<b>Fields</b>				
	Field Preparation Fee	\$75.00	each set-up	Excludes NPAA
	Practice Time- Village Resident	\$15.00	2 hours	Excludes NPAA
	Practice Time- Non-Village Resident	\$20.00	2 hours	
	Games-Village Resident	\$15.00	game	Plus Field Prep Fee
	Games- Non-Village Resident	\$20.00	game	Plus Field Prep Fee
	Tournaments	\$150.00	per day	Inc. one Field Prep
	Event Fee	\$250.00	per event	non-profits exempt TBD

## **Community Room Rental Fees**

Recurring Weekday Events	Determined/negotiated by Clerk's Office
Village Resident Rental	\$150.00 day Issued by Clerk
Village Resident Deposit	\$250.00 day Issued by Clerk
Non-Village Resident Rental	\$250.00 day Issued by Clerk
Non-Village Resident Deposit	\$250.00 day Issued by Clerk
Beer License Resident	\$25.00 day Issued by Clerk
Beer License Non-Village Resident	\$35.00 day Issued by Clerk

# Protective Services

Ord. #	Description	Deposit	Fine	Deposit	2nd Offense	Deposit	3rd Offense
<b>Police Bond Schedule</b>							
6.98	Regulating Dogs/ Animals	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Dog at Large / Animal at Large	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Barking Dog / Noisy Animal	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Harbor Viscious Dog / Animal	\$200.00	\$313.00	\$300.00	\$439.00	Removal	after 2nd off.
6.98	Dog Attack / with Injury	\$350.00	\$502.00	\$500.00	\$691.00	Removal	after 2nd off.
6.98	Park Regulations / Same as Curfew	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Park Hours	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Junk / Junked Vehicles	\$175.00	\$282.00	\$225.00	\$345.00	\$300.00	\$439.00
6.98	Abandoned Vehicle	\$300.00	\$439.00				
6.98	Snow Removal	\$100.00	\$187.00	\$150.00	\$250.00	\$200.00	\$313.00
6.98	Sidewalk Obstruction	\$100.00	\$187.00	\$150.00	\$250.00	\$200.00	\$313.00
6.98	Refuse Burning Hours / Permit	\$100.00	\$187.00	\$150.00	\$250.00	\$200.00	\$313.00
6.98	Refuse Burning Materials	\$150.00	\$250.00	\$200.00	\$313.00	\$300.00	\$439.00
6.98	Solicitation	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
6.98	Regulating Bicycles	\$70.00	\$130.00				
6.98	Snowmobile Violation	\$200.00	\$313.00				
6.98	ATV Violation	\$200.00	\$313.00	\$300.00	\$439.00	\$400.00	\$565.00
6.98	Golf Cart Violation	\$200.00	\$313.00	\$300.00	\$439.00	\$400.00	\$565.00
6.98	Prohibited Over Night Parking	\$75.00	\$99.00				
6.98	Wrong Side of Street	\$100.00	\$187.00				
6.98	Too Far From Curb / In Road	\$75.00	\$155.00				
6.98	In Handicapped Area	\$250.00	\$376.00				
6.98	Double Parked	\$75.00	\$155.00				
6.98	Close to corner / Obstructing View	\$75.00	\$155.00				
6.98	No Parking / Restricted	\$100.00	\$187.00				
6.98	Too Close to Fire Hydrant (within 10 Feet)	\$150.00	\$250.00				
6.98	Parked Blocking Driveway	\$150.00	\$250.00				
6.98	Parked on Private Property	\$150.00	\$250.00				
6.98	All Other Parking	\$75.00	\$155.00				
6.98	Disorderly Conduct / Motor Vehicle	\$90.00	\$155.00				
6.98	Keeping of domestic chickens	\$70.00	\$150.00	\$80.00	\$162.00	\$100.00	\$187.00
<b>Municipal Criminal</b>							
7.98	Smoking in Enclosed Space	\$200.00	\$313.00	\$250.00	\$376.00	\$350.00	\$502.00
7.98	Person in Charge Allow Smoking	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00

<u>Ord. #</u>	<u>Description</u>	<u>Deposit</u>	<u>Fine</u>	<u>Deposit</u>	<u>2nd Offense</u>	<u>Deposit</u>	<u>3rd Offense</u>
<b>Municipal Criminal - Continued</b>							
7.98	Minor Possession of Tobacco Products	\$150.00	\$250.00	\$200.00	\$313.00	\$250.00	\$376.00
7.98	Sale of Tobacco Products to Minor	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00
7.98	Nuisance / Noise Violation	\$200.00	\$313.00	\$250.00	\$376.00	\$300.00	\$439.00
7.98	Graffiti (Over 14 YOA)	\$250.00	\$376.00	\$350.00	\$502.00	\$450.00	\$628.00
7.98	Disorderly Conduct	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00
7.98	Lewd & Lascivious Behavior	\$350.00	\$502.00	\$450.00	\$628.00	3rd offense	State Charge
7.98	Underage Drinking Violation	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00
7.98	Delinquency Prevention Minors	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00
<b>Police Bond Schedule</b>							
7.98	Unlawful Use of Phone	\$200.00	\$313.00	\$250.00	\$376.00	3rd Offense	State Charge
7.98	False Alarm	\$70.00	\$149.00	\$80.00	\$162.00	\$100.00	\$187.00
7.98	Possession Controlled Substance	\$300.00	\$439.00	\$400.00	\$565.00	3rd Offense	State Charge
7.98	Possession Drug Paraphernalia	\$200.00	\$313.00	\$250.376.00	\$313.00	3rd Offense	State Charge
7.98	Hunting within Village Limits	\$250.00	\$376.00	\$300.00	\$439.00	\$400.00	\$565.00
7.98	Shooting within Village Limits	\$250.00	\$376.00	\$300.00	\$439.00	\$400.00	\$565.00
7.98	Theft / Shoplifting Prohibited	\$250.00	\$376.00	\$350.00	\$502.00	\$450.00	\$628.00
7.98	CDTP	\$250.00	\$376.00	\$350.00	\$502.00	\$450.00	\$628.00
7.98	Trespass Land	\$200.00	\$313.00	\$300.00	\$439.00	\$400.00	\$565.00
7.98	Trespass Building	\$300.00	\$439.00	\$400.00	\$565.00	3rd Offense	State Charge
7.98	Sale / Use of Fireworks	\$200.00	\$313.00	\$250.00	\$376.00	\$350.00	\$502.00
7.98	Sellers Permit Violation / Alcohol- Other	\$300.00	\$439.00	\$400.00	\$565.00	3rd Offense	State Charge
7.98	Littering	\$200.00	\$313.00	\$250.00	\$376.00	\$300.00	\$439.00
7.98	Resisting / Obstructing	\$300.00	\$439.00	\$400.00	\$565.00	\$500.00	\$691.00
7.98	Battery	\$400.00	\$565.00	\$500.00	\$691.00	3rd Offense	State Charge
7.98	Fraud Hotel / Restaurant / Innkeeper	\$400.00	\$565.00	\$500.00	\$691.00	3rd Offense	State Charge
7.98	Vagrancy	\$200.00	\$313.00	\$250.00	\$376.00	\$300.00	\$439.00

**Police Administration**

Court-Ordered PBT Testing      \$20.00      per week unless the      Fee is Set by      the Court

<u>Section</u>	<u>Type of Fee</u>	<u>Fee/Charge</u>	<u>Units/Duration</u>
<b>Public Site Acquisition and Improvement Fee</b>			
10.7	Single-Family	\$650.00	unit
10.7	Multi-Family Dwelling	\$450.00	unit
<b>Plan Commission Review Fees</b>			
Form 2	Preliminary Plat Review	\$500.00 + \$15.00 per lot	submittal
Form 3	Final Plat Review	\$375.00 + \$10.00 per lot	submittal
Form 4	Certified Survey Map	\$175.00 + \$15.00 per lot	submittal
Form 5	Rezoning Map Change	\$350.00	submittal
Form 5	Zoning Text Amendment	\$350.00	submittal
Form 6	Conditional Use	\$375 with site plan/ \$350 with no site plan	submittal
Form 7	Planned Unit Development	\$425.00	submittal
Form 8	Site Plan and Architectural Review	\$250.00 + \$15/1,000 sq ft or res unit	submittal
Form 9	Sign and Outdoor Lighting Permit	\$50.00	submittal
Form 10	Annexation/Attachment	\$200.00/\$50.00	submittal
	Pre-Application Review	\$250.00	submittal
	Re-Submittal of Plans	\$175.00	submittal
Form 11	Plan of Operations	No Fee	submittal
Form 12	Variance	\$400.00	appeal

# Building Permit Fees

Type of Fee Permit Fees	Fee/Charge	Units/Duration	Comments
<b>A. RESIDENTIAL - 1 &amp; 2 FAMILY</b>			
1. New Dwelling	\$250 minimum	\$65.00 base fee	for all areas for plan review
A. Plumbing	\$0.23	sq. ft.	for all areas for inspection fees
B. Electric	\$0.07	sq. ft.	
C. Heating	\$0.07	sq. ft.	
D. Erosion Control NSF	\$0.07	sq. ft.	
	\$205.00		
2. Remodeling & Additions	\$9.00	per M of Valuation	or .44/ sq ft if it can't be cal. Min.\$75
3. Accessory Buildings			
A. Up to 225 Square Feet	\$65.00		minimum
B. 226 sq. ft. to 1,000 sq. ft.	\$65 min.	\$ .22 sq ft	based on size
C. Erosion Control	\$150.00		5 Applicable per Building Department
4. Occupancy Bond	\$1,000.00		
5. Razing	\$100.00	plus \$.12 per sq ft	\$500 max fee per building
6. Park Dedication Fee	\$650.00	Single-Family	
7. Multi-Family Park Ded Fee	\$450.00	Per Unit	
8. Special In spection	\$75.00		
<b>B. COMMERCIAL &amp; INDUSTRIAL</b>			
1. New Building and Additions			for all areas for plan review
	DSPS		for all areas for inspection fees
A. Plumbing	\$0.40	per sq. ft.	
B. Electric	\$0.07	per sq. ft.	
C. Heating	\$0.07	per sq. ft.	
D. Erosion Control	\$0.07	per sq. ft.	
	\$240.00	For 1st acre plus	\$175 for each additional acre
2. Remodeling	\$9.00	per M of Valuation	minimum \$200



# Building Permit Fees - Continued

Type of Fee	Fee/Charge	Units/Duration	Comments
<b>C. AGRICULTURAL BUILDINGS (unheated)</b>			
1. New Buildings and Additions			
A. Erosion Control	\$0.30	per sq. ft.	for all areas for inspection fees
2. Remodeling	\$0.30	per sq. ft.	
3. Electrical	\$150.00		
	\$9.00		per M of Valuation see application form
4. Pools	\$5.00/1000	per M of Valuation	
	\$65.00	minimum	
5. Special Inspections	\$75.00		
6. Permit to start construction of footing and foundation			
A. Residential	\$250.00		
B. Commercial - Industrial	\$330.00		
C. Street Opening Permit	\$150.00	minimum charge	from Municipal Code Book
<b>D. EXISTING CONSTRUCTION PER PERMIT FORMS</b>			
<b>E. DRIVEWAY/CULVERT PERMIT</b>			
	\$100.00	permit	
	\$300.00	Bond	
F. DECKS	\$100.00	100 sq. ft. or less	
	\$190.00	over 100 sq. ft.	
G. INSPECTION CALL BACK	\$65.00		
<b>H. CODE COMPLIANCE</b>			
1. First Stop	no charge		Reinspection Fee
2. Second Stop	\$50.00		Reinspection Fee
3. Third Stop	\$75.00		
I. Occupancy & Change of Use Permit	\$75.00		
J. Multi-Family Park Fee	\$450.00	per dwelling unit	

RESOLUTION NO. R05-2025**A RESOLUTION TO SET THE 2025 SCHEDULE OF FEES  
FOR THE VILLAGE OF NORTH PRAIRIE**

The Village Board of the Village of North Prairie, Waukesha County, hereby resolves that the following **2025 FEE SCHEDULE** be approved as defined in the attached Exhibit A and become effective on December 1, 2025, and remain in effect until changed by resolution of the Village Board.

Adopted on this 13<sup>th</sup> day of November 2025.

VILLAGE OF NORTH PRAIRIE

\_\_\_\_\_  
Dan Miresse, Village President

ATTEST:

\_\_\_\_\_  
Evelyn Effen, Administrator/Clerk/Treasurer

October 10, 2025

To the Village Board  
Village of North Prairie  
North Prairie, Wisconsin

We have audited the financial statements of the Village of North Prairie for the year ended December 31, 2024. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village of North Prairie are described in Note 1 to the financial statements. There were no material new accounting policies adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Village of North Prairie during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

1. Management's estimate of the depreciation of its capital assets is based on assumptions of the estimated historical cost and estimated useful life and industry standards for depreciable lives. We evaluated the key factors and assumptions used to value the assets and develop the depreciation estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We proposed and the Village recorded the adjusting journal entries for all funds; these adjustments are attached to the management representations letter received from management dated October 10, 2025.

***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 10, 2025.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which is required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statement of Revenues Compared to Budget – General fund, Statement of Expenditures Compared to Budget – General Fund, Statement of Revenues, Expenditures, and Changes in Fund Balance Actual and Budget - Debt Service Fund, Combining Balance Sheet for Nonmajor Governmental Funds, and Combining Statement of Revenues Expenditures and Changes in Fund Balances for Nonmajor Governmental Funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

During the year, we noted an error relative to reporting deferred court fees and proposed a restatement of beginning net position and fund balance, which was recorded and reported by management. This is reported in the audit report as an emphasis of matter paragraph and further detailed in Note 15 to the financial statements.

### Restriction on Use

We appreciate the opportunity to be of service to the Board. This letter is intended solely for the use of the Board and management of the Village and is not intended to be and should not be used by anyone other than these specified parties.

*Bauman Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, WI  
October 10, 2025

# Village of North Prairie

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Financial Statements

Year ended December 31, 2024



**VILLAGE OF NORTH PRAIRIE**  
**December 31, 2024**  
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**December 31, 2024**  
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**Independent Auditors' Report**

To the Board of Directors  
Village of North Prairie  
North Prairie, Wisconsin

**Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of North Prairie ("The Village") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Village as of December 31, 2024, and the respective changes in financial position, in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The financial information listed in the table of contents as supplemental financial information; are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental financial information and the schedules of expenditures of federal awards and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2025, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
October 10, 2025

**VILLAGE OF NORTH PRAIRIE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2024**

The management's discussion and analysis of the Village of North Prairie financial performance provides an overall review of the Village's financial activities for the fiscal year ended December 31, 2024. The intent of the management discussion and analysis is to look at the Village's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the Village's financial performance.

### **Financial Highlights**

- The assets of the Village exceeded its liabilities and deferred inflows of resources as of December 31, 2024 by \$2,503,739 (net position).
- The Village's total net position increased by \$116,124.
- As of December 31, 2024, the Village's governmental funds reported combined ending fund balance of \$498,563 a net decrease of \$105,718.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$424,468, or 31.60% of the total general fund expenditures for the year.
- The Village's general obligation debt decreased by \$212,792.

### **Overview of the Financial Statements**

The annual financial report consists of four parts:

1. Management's Discussion and Analysis
2. Basic Financial Statements (Government-wide and Fund Statements)
3. Notes to the Financial Statements
4. Supplementary Information

The basic financial statements consist of *Government-Wide Financial Statements* and *Fund Statements* that present different views of the Village's financial activities.

### **Government-Wide Financial Statements**

The *Statement of Net Position* presents information on all the of the Village's assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *Statement of Activities* presents information showing how the Village's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods.

The government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Village include general government, public safety, public works, health and human services, culture, recreation and education, and conservation and development.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and fiduciary funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 4 individual governmental funds. Information is presented separately in the government fund balance sheet and in the government fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund, and the ARPA fund, all of which are considered to be major funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds in the form of combining statements elsewhere in this report.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Village's own programs. Fiduciary funds maintained by the Village are the tax collection fund which records the tax roll and tax collection of other taxing jurisdictions within the Village.

## **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## **Other Information**

The supplementary information is reported on pages 39-45. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the basic financial statements. The combining statements can be found on pages 44-45 of this report.

## **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. A summary of the Village's Statement of Net Position is presented below:

	<u>2024</u>	<u>2023</u>
<b><u>Assets &amp; Deferred Outflows</u></b>		
Current Assets	\$ 1,718,190	\$ 1,983,342
Non-Current Assets	<u>2,083,369</u>	<u>2,078,427</u>
Total Assets and Deferred Outflows	\$ <u>3,801,559</u>	\$ <u>4,061,769</u>
<b><u>Liabilities &amp; Deferred Inflows</u></b>		
Current Liabilities	\$ 248,812	\$ 615,354
Non-Current Liabilities	-	77,136
Deferred Inflows of Resources	<u>1,049,008</u>	<u>1,024,510</u>
Total Liabilities and Deferred Inflows	\$ <u>1,297,820</u>	\$ <u>1,717,000</u>
Net Position		
Net Investment in Capital Assets	\$ 2,006,233	\$ 1,788,499
Restricted	21,249	6,919
Unrestricted	<u>476,257</u>	<u>549,351</u>
Total Net Position	\$ <u>2,503,739</u>	\$ <u>2,344,769</u>

The Village's investment in capital assets (land, buildings, machinery, infrastructure, and equipment, net of accumulated depreciation) less related outstanding debt reflects eighty percent (80%) of the governmental activities of the Village. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources need to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Village net position of \$21,249 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$476,257 represents unrestricted net position which may be used to meet the Village's ongoing obligations to citizens and creditors.

The following table provides a summary of the Village's operations:

<b><u>Condensed Statement of Activities</u></b> <b><u>For Governmental Activities</u></b>				
	<u>Actual</u> <u>2024</u>	<u>% of</u> <u>Total</u>	<u>Actual</u> <u>2023</u>	<u>% of</u> <u>Total</u>
<b>Revenues:</b>				
Program revenues				
Charges for services	\$ 132,907	8%	\$ 85,881	6%
Operating grants and contributions	103,471	6%	67,037	5%
General revenues				
Property taxes	1,024,521	63%	1,001,181	75%
General federal and state aid	267,535	17%	101,358	8%
Other	91,416	6%	80,543	6%
Total Revenues	<u>1,619,850</u>	<u>100%</u>	<u>1,336,000</u>	<u>100%</u>
<b>Expenses:</b>				
General government	365,315	24%	274,261	20%
Public safety	527,618	35%	499,007	36%
Public works	447,434	30%	489,926	35%
Health and human services	8,861	1%	1,156	0%
Culture, recreation and education	145,116	9%	123,789	9%
Conservation and development	-	0%	187	0%
Interest on long-term debt	9,382	1%	8,330	1%
Total Expenses	<u>1,503,726</u>	<u>100%</u>	<u>1,396,656</u>	<u>100%</u>
Change in net position	116,124		(60,656)	
Net Position, Beginning of Year	<u>2,344,769</u>		<u>2,405,425</u>	
Correction of error	<u>42,846</u>		<u>-</u>	
Net Position, End of Year	\$ <u>2,503,739</u>		\$ <u>2,344,769</u>	



### **Revenues**

The Village received \$1.62 million in revenue for the 2024 fiscal year. Sixty-three percent (63%) of the Village's total revenue came from property tax. The Village received six percent (6%) in the form of specific use state aid. Eight percent (8%) came from charges for services. Seventeen percent (17%) came from general state aids and six percent (6%) came from other sources.

### **Expenses**

General government services account for twenty-four percent (24%) of total expenses. Public safety accounts for thirty-five percent (35%). Public works account for thirty percent (30%). Health and human services account for one percent (1%). Culture, recreation and education account for nine percent (9%). Interest accounts for one percent (1%).

### **Governmental Funds**

The focus of the Village's governmental funds is to provide such information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the Village's governmental funds reported combined ending fund balance of \$498,563 a decrease of \$105,718 in comparison with the prior year. Approximately eighty-five percent (85%) of this total amount, \$424,468, constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance of \$74,095 is not available for new spending because it is either non-spendable (prepaid items) or has been restricted, committed, or assigned for specific purposes.

### **General Fund**

The general fund is the main operating fund of the Village. At the end of the current year the unassigned fund balance of the general fund was \$424,468, while the total fund balance was \$481,158. As a measure of the general funds' liquidity, it may be useful to compare unassigned fund balance to the total fund expenditures and transfers out. Unassigned fund balance represents approximately thirty-two percent (32%) of total general fund expenditures and transfers out.

### **Debt Service Fund**

The Debt Service Fund accounts for resources used to make payments on long-term debt. During 2024, \$212,792 of long-term debt principal was paid off. The fund balance increased by \$487.

### **General Fund Budgetary Highlights**

For the year, actual revenues were over the final budget by \$51,027 or four percent (4%) of the final budget. Actual expenditures were over the final budget by \$126,990 or nine percent (10%).

### **Capital Assets**

The Village's net investment in capital assets amounts to \$2,006,233. The total increase in the Village's net investment in capital assets for the current year was \$190,718. Below is a schedule of the Village's net investment in capital assets as of December 31, 2024 and 2023:

	2024	2023
Land	\$ 438,037	\$ 438,037
Buildings and improvements	1,294,704	1,285,031
Vehicles	364,471	336,962
Machinery and equipment	227,167	227,167
Land improvements	684,069	563,544
Infrastructure	3,664,179	3,664,179
Less: Accumulated Depreciation	<u>(4,589,258)</u>	<u>(4,436,493)</u>
Net Capital Assets	2,083,369	2,078,427
Less: outstanding debt	<u>(77,136)</u>	<u>(289,928)</u>
Net Investment in Capital Assets	<u>\$ 2,006,233</u>	<u>\$ 1,788,499</u>

### **Long-Term Debt**

At the end of the current fiscal year, the Village had a total long-term debt outstanding of \$77,136. The following is a detail of the debt the village has outstanding:

	2024	2023
Notes and loans from direct borrowings	\$ 77,136	\$ 286,089
Capital lease	<u>-</u>	<u>3,839</u>
Total debt	<u>\$ 77,136</u>	<u>\$ 289,928</u>

**Contacting the Village's Financial Management**

The financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. If you have questions regarding this report or need additional financial information, please contact:

Evelyn Etten, Administrator Village Clerk/Treasurer  
130 N. Harrison Street  
North Prairie, WI 53153

Phone: (262) 392-2771  
Fax: (262) 392-2936  
[clerk@northprairiewi.gov](mailto:clerk@northprairiewi.gov)

**VILLAGE OF NORTH PRAIRIE  
BASIC FINANCIAL STATEMENTS  
December 31, 2024**

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF NET POSITION**  
**December 31, 2024**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current assets	
Cash and investments	\$ 1,178,445
Property taxes receivable	514,132
Other accounts receivable	<u>25,613</u>
Total current assets	<u>1,718,190</u>
Non-current assets	
Capital assets, net of depreciation	<u>2,083,369</u>
Total non-current assets	<u>2,083,369</u>
Total assets	<u>\$ 3,801,559</u>
<b>LIABILITIES</b>	
Current liabilities	
Current portion of long-term obligations	\$ 77,136
Accounts payable	117,378
Accrued payroll	30,802
Deferred revenue	5,946
Other accrued liabilities	<u>17,550</u>
Total current liabilities	<u>248,812</u>
Total liabilities	<u>248,812</u>
Deferred inflows of resources	
Subsequent year's tax levy	<u>1,049,008</u>
Total deferred inflows of resources	<u>1,049,008</u>
Total liabilities and deferred inflows of resources	<u>1,297,820</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 2,006,233
Restricted	21,249
Unrestricted	<u>476,257</u>
Total net position	<u>\$ 2,503,739</u>

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2024**

	Program revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary Government:</b>				
Direct expenses:				
General government	\$ 365,315	\$ 37,381	\$ 6,214	\$ (321,720)
Public safety	527,618	50,529	16,080	(461,009)
Public works	447,434	43,692	36,207	(367,535)
Health and human services	8,861	-	44,970	36,109
Culture, recreation and education	145,116	1,305	-	(143,811)
Indirect expenses:				
Interest and other related charges	9,382	-	-	(9,382)
Total governmental activities	\$ 1,503,726	\$ 132,907	\$ 103,471	\$ (1,267,348)
General revenues:				
Property taxes				
General purposes				801,754
Debt service				222,767
Grants not restricted to specific programs				267,535
Investment income				57,904
Video service provider fee				25,216
Miscellaneous				8,296
Total general revenues				1,383,472
Change in net position				116,124
Net position - Beginning of year				2,344,769
Correction of error				42,846
Net position - End of year				\$ 2,503,739

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2024**

	General Fund	Debt Service Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 1,046,038	\$ -	\$ 128,655	\$ 3,752	\$ 1,178,445
Accounts receivable					
Taxes	393,718	120,414	-	-	514,132
Other	25,613	-	-	-	25,613
Due from other funds	170,931	186,899	-	-	357,830
Total assets	<u>\$ 1,636,300</u>	<u>\$ 307,313</u>	<u>\$ 128,655</u>	<u>\$ 3,752</u>	<u>\$ 2,076,020</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 116,321	\$ -	\$ -	\$ -	\$ 116,321
Due to other funds	186,899	61,283	109,147	501	357,830
Unearned revenue	-	-	5,946	-	5,946
Accrued salaries and wages	30,802	-	-	-	30,802
Deposits payable	17,550	-	-	-	17,550
Total liabilities	<u>351,572</u>	<u>61,283</u>	<u>115,093</u>	<u>501</u>	<u>528,449</u>
<b>Deferred inflows of resources:</b>					
Subsequent year's tax levy	803,570	245,438	-	-	1,049,008
Total deferred inflows of resources	<u>803,570</u>	<u>245,438</u>	<u>-</u>	<u>-</u>	<u>1,049,008</u>
<b>Fund balances:</b>					
Restricted	3,844	592	13,562	3,251	21,249
Assigned	52,846	-	-	-	52,846
Unassigned	424,468	-	-	-	424,468
Total fund balances	<u>481,158</u>	<u>592</u>	<u>13,562</u>	<u>3,251</u>	<u>498,563</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,636,300</u>	<u>\$ 307,313</u>	<u>\$ 128,655</u>	<u>\$ 3,752</u>	<u>\$ 2,076,020</u>

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
December 31, 2024**

Total fund balances - Governmental funds	\$	498,563
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. See detailed items as follows:

Cost of capital assets	\$	6,672,627	
Less - accumulated depreciation		<u>(4,589,258)</u>	
			2,083,369

Long-term liabilities applicable to the Villages' governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position. See detailed items below:

Notes and loans payable	\$	77,136	
Accrued interest on long-term obligations		<u>1,057</u>	
			<u>(78,193)</u>

Net position of governmental activities	\$	<u><u>2,503,739</u></u>
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See accompanying notes to financial statements.



**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2024**

	General Fund	Debt Service Fund	ARPA	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 801,754	\$ 222,767	\$ -	\$ -	\$ 1,024,521
Intergovernmental	215,783	-	160,197	-	375,980
Licenses and permits	48,868	-	-	-	48,868
Fines and forfeits	14,187	-	-	-	14,187
Public charges for services	48,545	-	-	-	48,545
Intergovernmental charges for services	36,342	-	-	-	36,342
Interest	48,146	-	9,758	-	57,904
Miscellaneous	13,503	-	-	-	13,503
Total revenues	<u>1,227,128</u>	<u>222,767</u>	<u>169,955</u>	<u>-</u>	<u>1,619,850</u>
<b>EXPENDITURES</b>					
Current:					
General government	344,035	-	-	-	344,035
Public safety	499,785	-	-	-	499,785
Public works	318,705	-	-	-	318,705
Health and human services	627	-	-	-	627
Culture, recreation and education	113,263	-	-	-	113,263
Capital outlays	62,674	-	160,197	-	222,871
Debt service:					
Principal	3,839	208,953	-	-	212,792
Interest	163	13,327	-	-	13,490
Total expenditures	<u>1,343,091</u>	<u>222,280</u>	<u>160,197</u>	<u>-</u>	<u>1,725,568</u>
Excess (deficiency) of revenues over under expenditures	<u>(115,963)</u>	<u>487</u>	<u>9,758</u>	<u>-</u>	<u>(105,718)</u>
Net change in fund balances	(115,963)	487	9,758	-	(105,718)
Fund balance - Beginning of year	554,275	105	3,804	3,251	561,435
Correction of error	42,846	-	-	-	42,846
Fund balance - End of year	<u>\$ 481,158</u>	<u>\$ 592</u>	<u>\$ 13,562</u>	<u>\$ 3,251</u>	<u>\$ 498,563</u>

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2024**

Net change in fund balances - Governmental funds \$ (105,718)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay reported in governmental fund statements	\$	190,718	
Depreciation expense reported in the statement of activities		<u>(185,776)</u>	
			4,942

Capital leases and long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of capital lease and long-term debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which proceeds exceeded payments.

Proceeds from long-term debt	\$	-	
Principal payments on long-term debt and leases		<u>212,792</u>	
			212,792

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued interest		<u>4,108</u>	
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Change in net position of governmental activities	\$	<u><u>116,124</u></u>	
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See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE**  
**BUDGETARY COMPARISON STATEMENT**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 801,675	\$ 801,675	\$ 801,754	\$ 79
Intergovernmental	196,872	196,872	215,783	18,911
Licenses and permits	55,690	55,690	42,729	(12,961)
Fines and forfeits	15,400	15,400	14,187	(1,213)
Public charges for services	20,440	20,440	50,977	30,537
Intergovernmental charges for services	34,724	34,724	36,342	1,618
Interest	31,500	31,500	48,146	16,646
Miscellaneous	19,800	19,800	17,210	(2,590)
Total revenues	1,176,101	1,176,101	1,227,128	51,027
<b>EXPENDITURES</b>				
Current:				
General government	287,105	287,105	344,034	(56,929)
Public safety	520,670	520,670	499,785	20,885
Public works	265,573	265,573	318,705	(53,132)
Health and human services	578	578	627	(49)
Culture, recreation and education	117,738	117,738	113,264	4,474
Conservation and development	2,107	2,107	-	2,107
Capital outlays	22,330	22,330	62,674	(40,344)
Debt service	-	-	-	-
Principal	-	-	3,839	(3,839)
Interest	-	-	163	(163)
Total expenditures	1,216,101	1,216,101	1,343,091	(126,990)
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	(115,963)	(75,963)
Net change in fund balance	(40,000)	(40,000)	(115,963)	(75,963)
Fund balances - Beginning of year	554,275	554,275	554,275	-
Error correction	-	-	42,846	42,846
Fund balances - End of year	\$ 514,275	\$ 514,275	\$ 481,158	\$ (33,117)

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
December 31, 2024**

	<u>Tax Collection</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,538,539
Taxes receivable	<u>1,481,823</u>
Total assets	<u><u>3,020,363</u></u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities	
Due to other taxing units:	
School districts	\$ 2,423,072
Waukesha County	<u>597,291</u>
Total liabilities	<u>3,020,363</u>
<b>NET POSITION</b>	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 3,020,363</u></u>

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**Year Ended December 31, 2024**

	Tax Collection
<b>ADDITIONS</b>	
Taxes collected on behalf of other governments	\$ <u>2,204,028</u>
Total additions	<u>2,204,028</u>
<b>DEDUCTIONS</b>	
Taxes remitted to other taxing entities	<u>2,204,028</u>
Total deductions	<u>2,204,028</u>
<b>CHANGE IN NET POSITION</b>	-
Net position at beginning	<u>-</u>
Net position at end	\$ <u><u>-</u></u>

See accompanying notes to financial statements.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Village of North Prairie, Wisconsin included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASS) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

**A. REPORTING ENTITY**

This report includes all of the funds of the Village of North Prairie. The reporting entity for the Village consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and can impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. This report does not contain any component units.

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION**

**Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. The Village does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1     SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)**

**Government-Wide Financial Statements (Continued)**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements

**Fund Financial Statements**

Fund Financial Statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position/fund equity, revenues, and expenditures/expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are organized as major funds or non-major funds within the governmental, proprietary and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)**

**Fund Financial Statements (continued)**

The Village reports the following major funds:

*General fund* - The General Fund is the general operating fund of the Village and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

*Debt Service Fund* - The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term debt.

*ARPA Fund* - The ARPA fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures allowable under the American Rescue Plan Act of 2021.

The Village reports the following non-major governmental fund:

*Impact Fee Fund* - The impact fee fund is a special revenue fund which accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

In addition, the Village reports the following fund type:

*Custodial Fund* - The custodial fund accounts for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other government units.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

**Government-Wide Financial Statements**

The government-wide Statement of Net Position and Statement of Activities are presented using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Village's assets, deferred outflows of resources, liabilities and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year which they are levied.



**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1     SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)**

**Government-Wide Financial Statements (Continued)**

Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Unearned revenue represents resources related to certain grants, which have been received, but not yet earned

**Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within sixty days of the end of the current fiscal period.

All major revenue sources are considered available (susceptible to accrual) with the exception of certain intergovernmental revenues, which are reported under the legal and contractual requirements of the individual programs.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts received prior to the entitlement period are recorded as unearned revenue. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability is removed from the balance sheet and revenue is recognized.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, and judgments, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows arise when potential revenue does not meet the available criteria for recognition in the current period. These include taxes levied in the current year but are for subsequent year's operations. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Deferred inflows also include special assessments which are recorded as revenues when they become measurable and available as current assets.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. DEPOSITS AND INVESTMENTS**

Wisconsin municipalities are authorized by statute to invest idle funds in the following institutions and investments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association, which is authorized to transact business in this state.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government or by a commission, board or other instrumentality of the government.
- c. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of this state.
- d. Bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district or local cultural arts district.
- e. Bonds issued by the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- f. Any security which matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Pear's corporation, Moody's investors service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- g. Securities of an open-end management investment company or investment trust (mutual fund), if the portfolio is limited to the following:
  1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
  2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
  3. Repurchase agreements fully collateralized by bonds or securities under (g) 1 or 2.
- h. Bonds or securities issued under the authority of the municipality, whether the bonds or securities create a general municipality liability or a liability of the property owners of the municipality for special improvements and may sell or hypothecate the bonds or securities.
- i. The Local Government Pooled Investment Fund.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. DEPOSITS AND INVESTMENTS (Continued)**

- j. Repurchase agreements with public depositories if federal bonds or securities secure the agreement.

Investments made during 2024 were held in the Village's name and were in accordance with those allowable by state statutes.

**E. RECEIVABLES**

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the county government as well as the local school and technical college districts. Taxes for all local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of fiduciary net position.

Property tax calendar –2024 tax roll:

Lien and levy date	December 2024
Tax bills mailed	December 2024
Real property taxes:	
Payment in full, or first installment due	January 31, 2025
Second installment payable to County	July 31, 2025
Special assessments and special charges, in full	January 31, 2025
Tax settlements with taxing jurisdictions:	
First settlement	January 15, 2025
Second settlement	February 20, 2025
Third settlement	August 20, 2025
Tax sale, 2024 delinquent taxes	October 2027

After January 31, real property taxes, delinquent special assessments and special charges are turned over to the county treasurer for collection. The Village maintains responsibility for collection of delinquent personal property taxes.

**F. INVENTORIES AND PREPAID ITEMS**

Inventory in the general fund consists of expendable supplies held for consumption and is valued at cost on a first in, first out basis. Costs are recorded as expenditures at the time individual inventory items are consumed. Reported inventories are offset as nonspendable fund balance, which indicates that inventories do not constitute "available spendable resources" even though they are a component of net position.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. INVENTORIES AND PREPAID ITEMS (Continued)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**G. CAPITAL ASSETS**

**Government-Wide Statements**

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation. The minimum capitalization threshold used by the Village is \$5,000.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	15-40 Years
Vehicles	7-20 Years
Machinery and equipment	5-20 Years
Land improvements	15-40 Years
Infrastructure	10-75 Years

Prior to 2004, infrastructure assets including roads, bridges, curbs and gutters, streets and sidewalks, water utility and drainage systems, and lighting systems of governmental funds were not capitalized. Upon implementing GASB 34, governmental units were required to account for all capital assets, including infrastructure, in the government-wide statements. As allowed under the reporting standards the Village elected to report its infrastructure prospectively from the date of implementation.

**Fund Financial Statements**

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets are not capitalized, and related depreciation is not reported in the fund financial statements.

**H. ALLOWANCES FOR UNCOLLECTIBLE ACCOUNTS**

No Allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. INTERFUND RECEIVABLES AND PAYABLES**

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long term interfund loans (non-current portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

**J. LONG-TERM OBLIGATION**

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist of state trust fund loans and promissory notes payable. Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures

**K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**L. CLAIMS AND JUDGMENTS**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements.

The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the Government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. EQUITY CLASSIFICATIONS**

**Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and right-of-use leased assets, net of accumulated amortization and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt.
- b. Restricted - Consists of net position with constraints placed on use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

**Fund Statements**

Governmental fund equity is classified as fund balance. Fund balance is further categorized into five classifications based on the constraints imposed on the use of these resources. These five classifications are non-spendable, restricted, committed, assigned or unassigned.

- a. Non-spendable -Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted -Amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- c. Committed - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Village Board, the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Village Board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**VILLAGE OF NORTH PRAIRIE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024**

**Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. EQUITY CLASSIFICATIONS**

**Fund Statements (Continued)**

- d. Assigned - This classification reflects the amounts constrained by the Village's intent to be used for a specific purpose but are neither restricted nor committed. The Village Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.
- e. Unassigned -All amounts not included in other spendable classifications.

The Village has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. In these circumstances GASS Statement No. 54 indicates that restricted funds are to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

**N. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Note 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1 (C). The Village prepares an annual budget for the general and debt service funds on a basis consistent with generally accepted accounting principles. The Village does not budget for the impact fee or the ARPA fund. The general fund budget is adopted at the departmental level of expenditure. The debt service fund is adopted at the functional level of expenditure.

Public hearings are conducted on the proposed budget prior to Village Board approval. The budget is legally enacted prior to December 31 through approval of the Village Board.

Subsequent to the enactment of the budget, the Village Board has the authority to make amendments to the budget, which may result in changes in total appropriations. Such amendments require approval of two-thirds of the governing body with notice of such change being given by publication within 15 days in the official Village newspaper. There were no amendments made during the year.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 2     STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)**

**Budgetary Information (Continued)**

General fund expenditures exceeded budgeted amounts at the legally adopted levels as follows:

<u>Fund Function</u>	<u>Excess Expenditures</u>
General government	\$ 56,930
Public works	\$ 53,132
Health and human services	\$ 49
Capital outlays	\$ 40,344
Debt service	\$ 4,002

**Limitations of the Village's Tax Levy**

Wisconsin Statute 66.0602 limits the Village's property tax levy, with exceptions, to its prior tax levy, increased by the percentage change in the Village's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

**Note 3     CASH AND CASH EQUIVALENTS**

The Village's deposits at December 31, 2024 were comprised of the following:

	<u>Bank Balance</u>	<u>Carrying Value</u>	<u>Associated Risks</u>
Time and demand deposits	\$ 1,668,069	\$ 2,716,984	Custodial credit risk

The difference between the carrying value and bank balance is due to deposits in transit and outstanding checks. Reconciliation of the carrying values of the deposits to the statement of net position and statement of fiduciary net position is as follows:

Per statement of net position	\$ 1,178,445
Per statement of Fiduciary Net Position	<u>1,538,539</u>
Total cash and investment balances	<u>\$ 2,716,984</u>

All time and savings deposits owned by the Village and held by the Village's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. Separately, all demand deposits owned by the Village and held by the Village's official custodian in an insured depository institution within the State of Wisconsin are combined and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts.



**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 3 CASH AND CASH EQUIVALENTS (Continued)**

The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. For accounts held by the Village located outside the State of Wisconsin, all time, savings, and demand deposits are combined within each depository institution and insured up to \$250,000.

In addition to FDIC insurance, there is insurance currently available through the State of Wisconsin depository insurance program, which would provide a maximum of \$1,000,000 of insurance on deposits in any one institution. The amount available to fund the entire Wisconsin program is limited and, therefore, the actual benefits available at a time of claim would depend upon the remaining balance in the state fund. This coverage has been considered in computing custodial credit risk.

*Custodial Credit Risk*

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to it. As of December 31, 2024, \$353,504 of the Village's uninsured bank balance was collateralized by securities held by the pledging financial institution in excess of federal depository insurance limits.

Fluctuating cash flows during January and December, due to tax collections, result in temporary cash and investment balances, which significantly exceed insured amounts, until settlement with the respective taxing jurisdictions during the following month. The Village does not have a deposit policy for custodial credit risk.

**Note 4 RECEIVABLES**

Governmental fund financial statements report deferred inflows of resources in connection with receivables not considered available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of the Village's receivables included deferred inflows of resources reported in the governmental fund financial statements and were as follows:

	<u>Unearned</u>	<u>Unavailable</u>	<u>Total</u>
Current year property tax receivable			
General Fund	\$ 393,718	\$ -	\$ 393,718
Debt service fund	120,414	-	120,414
	<hr/>	<hr/>	<hr/>
Total tax receivable	\$ 514,132	\$ -	\$ 514,132

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 5     CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance 1/1/24	Additions	Deletions	Balance 12/31/24
Capital assets not being depreciated:				
Land	\$ 438,037	\$ -	\$ -	\$ 438,037
Capital assets being depreciated:				
Buildings and improvements	1,285,031	9,673	-	1,294,704
Vehicles	336,962	60,520	(33,011)	364,471
Machinery and equipment	227,167	-	-	227,167
Land improvements	563,544	120,525	-	684,069
Infrastructure	3,664,179	-	-	3,664,179
Total capital assets being depreciated	6,076,883	190,718	(33,011)	6,234,590
Total capital assets	6,514,920	190,718	(33,011)	6,672,627
Less - Accumulated depreciation for:				
Buildings and improvements	858,578	40,747	-	899,325
Vehicles	276,553	24,304	(33,011)	267,846
Machinery and equipment	167,157	8,067	-	175,224
Land improvements	309,302	25,540	-	334,842
Infrastructure	2,824,903	87,118	-	2,912,021
Total accumulated depreciation	4,436,493	185,776	(33,011)	4,589,258
Net capital assets	\$ 2,078,427	\$ 4,942	\$ -	\$ 2,083,369

Depreciation expense was charged to functions as follows:

General activities	
General government	\$ 21,280
Public safety	26,820
Public works	106,963
Culture, recreation and education	30,713
	<u>\$ 185,776</u>

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 6 LONG-TERM OBLIGATIONS**

A. Long-term liability activity for the year ended December 31, 2024 was as follows:

	Balance 12/31/23	Additions	Reductions	Balance 12/31/24	Amounts due within one year
Governmental activities:					
Notes and loans from direct borrowings:					
Local banks	\$ 286,089	\$ -	\$ 208,953	\$ 77,136	\$ 77,136
State trust fund	-	-	-	-	-
Capital lease payable	3,839	-	3,839	-	-
Totals	\$ 289,928	\$ -	\$ 212,792	\$ 77,136	\$ 77,136

B. All general obligation bonds and notes payable are backed by the full faith and credit of the Village. Debt in governmental funds will be retired by future property tax levies accumulated by the debt service fund. The Village's outstanding notes with local banks include a provision that in an event of default the outstanding balance, at the option of the lender, without notice matures and becomes immediately payable. The Village's capital lease was for a mower. The agreement requires payment of \$4,002, including interest of 4.2%. The Village received title to this equipment upon delivery with the lessor retaining a security interest. The Village is responsible for maintaining and insuring the equipment. The agreement includes provisions that in an event of default, the Village will return the equipment to the lessor and possibly liable for other liquidated damages. The following is a list of long-term obligations at December 31, 2024:

Type	Date of Issue	Maturity	Interest Rate	Original Amount	Balance Outstanding 12/31/2024	Amounts Due Within One Year
2023 Promissory note	10/10/23	10/10/25	5.75%	\$ 150,000	\$ 77,136	\$ 77,136
Total General Obligation Debt					\$ 77,136	\$ 77,136

C. Debt service requirements to maturity on general obligation debt are as follows:

Year Ending December 31	Principal	Interest	Total
2025	\$ 77,136	\$ 4,497	\$ 81,633
Totals	\$ 77,136	\$ 4,497	\$ 81,633

**VILLAGE OF NORTH PRAIRIE  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024**

**Note 6      LONG-TERM OBLIGATIONS (Continued)**

D. Interest expensed and paid on long-term obligations for the year ended December 31, 2024 was \$9,383 and \$13,490 respectively.

The 2024 equalized valuation of the Village as certified by the Wisconsin Department of Revenue is \$385,482,900. The legal debt limit and margin of indebtedness as of December 31, 2024 in accordance with Section 67.03(1)(b) of the Wisconsin Statutes follows:

Debt limit (5% of \$385,482,900)	\$ 19,274,145
Deduct long-term debts applicable to debt margin	<u>77,136</u>
Margin on indebtedness	<u>\$ 19,197,009</u>

**Note 7      GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the Government Wide Statement of Net Position at December 31, 2024 includes the following:

**Net investment in capital assets**

Capital assets, net of accumulated depreciation	\$ 2,083,369
Less - Related long-term debt outstanding	<u>(77,136)</u>
Total net investment in capital assets	<u>2,006,233</u>

**Restricted**

General fund - police donations	3,844
Debt service	592
ARPA fund	13,562
Impact fee fund	<u>3,251</u>
Total restricted	<u>21,249</u>

**Unrestricted**

476,257

**Total governmental activities net position** **\$ 2,503,739**

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 8      GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2024 include the following:

**Restricted**

General fund - police donations	\$        3,844
Debt service	592
ARPA fund	13,562
Impact fee fund	<u>3,251</u>
<b>Total restricted fund balance</b>	<u>21,249</u>

**Assigned**

General fund - future capital projects	10,000
General fund - future court costs	<u>42,846</u>
<b>Total assigned fund balance</b>	<u>52,846</u>

**Unassigned**

424,468

<b>Total governmental fund balances</b>	\$	<u><u>498,563</u></u>
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**Note 9      JOINT MUNICIPAL COURT**

In 1994, pursuant to Sections 66.30 and 755.01(4) of the Wisconsin Statutes, the Village entered into an agreement with the Town of Mukwonago to create a joint municipal court. This agreement was subsequently amended to include the Village of Eagle, the Town of Eagle and the Village of Vernon.

The municipal judge is elected to two-year terms by electors in the respective municipalities and, with the exception of matters required by state statute to be determined by the respective governing bodies, is responsible for the general operations of the court. The judge prepares an annual budget for the court, which is subsequently submitted to, and approved by the joint members no later than December 1. Operating costs of the court are apportioned to each member based upon the respective percentage of court cases from the preceding year. Capital expenditures for furniture and equipment are shared equally.

Total court costs for 2024 were \$32,181 of which \$3,240 was apportioned to the Village. In addition, the Village received \$4,600 for rental of office space to the court at the Village Hall in 2024.

Any member may withdraw from this agreement by providing the judge and the other members with written notice no later than August 31 of the final year of the judge's current term, with termination occurring at the end of the term.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 10    JOINT FIRE DEPARTMENT**

The Village entered into an agreement to become part of the Kettle Moraine Fire District (KMFD) effective January 1, 2022. In addition to the Village, the joint fire department includes the Village of Eagle and the Town of Eagle. The joint fire department provides fire protection, emergency medical services, rescue operations, haz-mat services, fire prevention and education, and inspections to those municipalities.

Each municipality's annual financial contribution to the Fire District's budget, for the initial five-year period, is based on the agreed percentages set during the formation of the Fire District with the Village of North Prairie contributing 37%. For the year ended December 31, 2024, the Village incurred expenditures of \$266,459 which were the four quarterly assessments for its share of the costs. Requests for financial information can be made at 126 E. Main Street, Eagle, WI 53119

All fire related capital assets owned by the municipalities at the inception of the District were transferred to KMFD. This included vehicles and equipment from the Village with a net value of \$388,499. The Village will continue to own the fire station and lease it to the District for \$100 per year.

**Note 11    RISK MANAGEMENT**

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; worker's compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

**Note 12    COMMITMENTS AND CONTINGENCIES**

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 13 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

The following is a schedule of interfund receivables and payables as of December 31, 2023 including any overdrafts on pooled cash accounts. These amounts are all due within one year:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Governmental Activities		
General fund	\$ 170,931	\$ 186,899
Debt service fund	186,899	61,283
ARPA fund	-	109,147
Impact fee fund	<u>-</u>	<u>501</u>
Total Governmental Activities	\$ <u>357,830</u>	\$ <u>357,830</u>

The principal purpose of these interfunds is to cover overdrafts of cash. All remaining balances resulted from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. For the statement of net position, interfund balances which are owed within the governmental activities are netted and eliminated.

**Note 14 SUBSEQUENT EVENTS**

Management has evaluated subsequent events for possible recognition or disclosure through the date the financial statements were available to be distributed October 10, 2025. In 2025, the Village approved borrowing of up to \$245,000 for the purpose of financing road repairs. As of the report date, \$201,694 had been drawn on this borrowing.

**Note 15 ERROR CORRECTION**

The beginning of the year net position in the statement of activities and the fund balance in the general fund reported on the statement of revenues, expenditures and changes in fund balances has been restated for an error correction. At December 31, 2023, a running balance of the Village's share of court fees was shown as deferred revenue in both the statement of net position and balance sheet totaling \$42,846. This is related to the difference between assessed court fees received and actual costs reported by the clerk of courts. Through subsequent discovery, there is no support for these amounts as deferred revenue as these are deemed to be imposed nonexchange transactions and there are not restrictions on these fees. The amounts should have been recognized as revenue in the year received. The Village is assigning this fund balance for future court costs, see Note 8.

**VILLAGE OF NORTH PRAIRIE**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2024**

**Note 16    RECENTLY ISSUED ACCOUNTING STANDARDS**

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

When they become effective, application of these standards may restate portions of these financial statements.



## **SUPPLEMENTAL FINANCIAL INFORMATION**

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF REVENUES COMPARED TO BUDGET**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Taxes</b>				
General Property	\$ 801,325	\$ 801,325	\$ 801,325	\$ -
Manged forest land	350	350	429	79
	<u>801,675</u>	<u>801,675</u>	<u>801,754</u>	<u>79</u>
<b>Intergovernmental</b>				
State shared revenues	103,398	103,398	102,360	(1,038)
Fire issuance dues	-	-	14,868	14,868
State transportation	46,000	46,000	44,970	(1,030)
Police training aids	800	800	720	(80)
Public safety aid	500	500	-	(500)
Exempt computer aids	2,640	2,640	2,640	-
State recycling grants	5,400	5,400	5,407	7
LRIP grant	-	-	30,800	30,800
Personal property aids	2,338	2,338	2,338	-
Video service provider aids	5,466	5,466	5,466	-
CDBG grant	22,330	22,330	-	(22,330)
Other federal aids	-	-	6,214	6,214
	<u>188,872</u>	<u>188,872</u>	<u>215,783</u>	<u>26,911</u>
<b>License and permits</b>				
Business licenses	3,000	3,000	3,159	159
Video service provider fee	22,000	22,000	19,750	(2,250)
Animal licenses	620	620	840	220
Building permits	30,000	30,000	18,980	(11,020)
Burn permits	-	-	6,139	6,139
State UDC stamps	70	70	-	(70)
	<u>55,690</u>	<u>55,690</u>	<u>48,868</u>	<u>(6,822)</u>
<b>Fines and Forfeits</b>				
Court fines	15,000	15,000	13,937	(1,063)
Parking ticket fines	400	400	250	(150)
	<u>15,400</u>	<u>15,400</u>	<u>14,187</u>	<u>(1,213)</u>
<b>Public Charges for services</b>				
Application form fees	1,200	1,200	436	(764)
Tax search fees	800	800	605	(195)
Publication fees	500	500	75	(425)
Sale of water	10,000	10,000	28,705	18,705
Legal fees reimbursed	100	100	-	(100)
House numbers	40	40	-	(40)
Park reservation fees	3,500	3,500	1,305	(2,195)
Highway maintenance	2,000	2,000	12,712	10,712
Weed cutting	-	-	2,275	2,275
Other	2,300	2,300	2,432	132
	<u>29,940</u>	<u>20,440</u>	<u>48,545</u>	<u>28,105</u>

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF REVENUES COMPARED TO BUDGET (CONTINUED)**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Intergovernmental charges for service</b>				
Shared municipal court costs	\$ 34,724	\$ 34,724	\$ 31,622	\$ (3,102)
KMFD reimbursable utilities	8,000	8,000	4,720	(3,280)
	<u>42,724</u>	<u>42,724</u>	<u>36,342</u>	<u>(6,382)</u>
<b>Interest</b>				
Investments	31,500	31,500	48,146	16,646
	<u>31,500</u>	<u>31,500</u>	<u>48,146</u>	<u>16,646</u>
<b>Miscellaneous</b>				
Hall rental	10,000	10,000	4,716	(5,284)
Insurance dividend	800	800	659	(141)
Donations	5,000	5,000	2,896	(2,104)
Sale of assets	-	-	5,232	5,232
Other	4,000	4,000	-	(4,000)
	<u>19,800</u>	<u>19,800</u>	<u>13,503</u>	<u>(6,297)</u>
<b>Total Revenues</b>	<u>\$ 1,176,101</u>	<u>\$ 1,176,101</u>	<u>\$ 1,227,128</u>	<u>\$ 51,027</u>

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>General government</b>				
Village board	17,259	17,259	19,849	(2,590)
Clerk/Treasurer	120,235	120,235	108,936	11,299
Elections	10,700	10,700	7,800	2,900
Assessment of property	8,355	8,355	10,046	(1,691)
Audit and accountning	25,000	25,000	70,821	(45,821)
Legal	12,900	12,900	21,925	(9,025)
Village hall	22,320	22,320	33,102	(10,782)
Insurance	34,000	34,000	32,450	1,550
Municipal justice	35,336	35,336	32,181	3,155
Other general government	1,000	1,000	6,924	(5,924)
	<u>287,105</u>	<u>287,105</u>	<u>344,034</u>	<u>(56,929)</u>
<b>Public safety</b>				
Police	228,441	228,441	193,968	34,473
Fire and rescue	268,929	268,929	291,117	(22,188)
Building inspection	23,300	23,300	14,700	8,600
	<u>520,670</u>	<u>520,670</u>	<u>499,785</u>	<u>20,885</u>
<b>Public works</b>				
Refuse collection	113,611	113,611	137,517	(23,906)
Recycling	48,945	48,945	24,560	24,385
Pump house	1,200	1,200	940	260
NR 216 compliance	4,500	4,500	7,002	(2,502)
Civic pride	150	150	99	51
Engineering	2,200	2,200	5,139	(2,939)
Highway and transportation	94,967	94,967	143,448	(48,481)
	<u>265,573</u>	<u>265,573</u>	<u>318,705</u>	<u>(53,132)</u>
<b>Health and human services</b>				
Animal control	578	578	627	(49)
	<u>578</u>	<u>578</u>	<u>627</u>	<u>(49)</u>
<b>Culture, recreation and education</b>				
Parks	112,738	112,738	113,264	(526)
Recreation	5,000	5,000	-	5,000
	<u>117,738</u>	<u>117,738</u>	<u>113,264</u>	<u>4,474</u>
<b>Conservation and development</b>				
Planner fees and commission	2,107	2,107	-	2,107
	<u>2,107</u>	<u>2,107</u>	<u>-</u>	<u>2,107</u>

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)**  
**GENERAL FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Capital outlays</b>				
General government	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	61,534	(61,534)
Public works	-	-	-	-
Parks	22,330	22,330	1,140	21,190
	<u>22,330</u>	<u>22,330</u>	<u>62,674</u>	<u>(40,344)</u>
<b>Debt service</b>				
Principal	-	-	3,839	(3,839)
Interest	-	-	163	(163)
	<u>-</u>	<u>-</u>	<u>4,002</u>	<u>(4,002)</u>
<b>Total Expense</b>	<u>\$ 1,216,101</u>	<u>\$ 1,216,101</u>	<u>\$ 1,343,091</u>	<u>\$ (126,990)</u>

**VILLAGE OF NORTH PRAIRIE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET**  
**DEBT SERVICE FUND**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues</b>				
General property tax	\$ 222,767	\$ 222,767	\$ 222,767	\$ -
<b>Total Revenues</b>	<u>222,767</u>	<u>222,767</u>	<u>222,767</u>	<u>-</u>
<b>Expenditures</b>				
<b>Debt Service:</b>				
Principal	209,479	209,479	208,953	526
Interest	<u>13,288</u>	<u>13,288</u>	<u>13,327</u>	<u>(39)</u>
<b>Total Expenditures</b>	<u>222,767</u>	<u>222,767</u>	<u>222,280</u>	<u>487</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>487</u>	<u>(487)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>487</u>	<u>(487)</u>
Fund Balances, beginning of year	<u>105</u>	<u>105</u>	<u>105</u>	<u>-</u>
<b>FUND BALANCES, end of year</b>	<u>\$ 105</u>	<u>\$ 105</u>	<u>\$ 592</u>	<u>\$ (487)</u>

**VILLAGE OF NORTH PRAIRIE  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended December 31, 2024**

	Impact Fee Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>		
Cash and Investments	\$ 3,752	\$ 3,752
<b>Total Assets</b>	<u>\$ 3,752</u>	<u>\$ 3,752</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Due to other funds	\$ 501	\$ 501
<b>Total Liabilites</b>	<u>501</u>	<u>501</u>
<b>Fund Balances</b>		
Restricted	<u>3,251</u>	<u>3,251</u>
<b>Total Fund Balances</b>	<u>3,251</u>	<u>3,251</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 3,752</u>	<u>\$ 3,752</u>

**VILLAGE OF NORTH PRAIRIE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2024**

	Impact Fee Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>		
<b>Total Revenues</b>	\$ -	\$ -
<b>Expenditures</b>		
<b>Total Expenditures</b>	-	-
<b>NET CHANGE IN FUND BALANCES</b>	-	-
<b>Fund Balances, beginning of year</b>	3,251	3,251
<b>FUND BALANCES, end of year</b>	\$ 3,251	\$ 3,251



**ADDITIONAL INDEPENDENT AUDITOR'S REPORT  
FOR BASIC FINANCIAL STATEMENTS**

**2024-001****Financial Statement Preparation:**

*Criteria:* *Government Auditing Standards* considers the inability to report financial data reliably in accordance with accounting principles generally accepted in the United States (GAAP) to be an internal control deficiency.

*Condition:* The Village's internal control over financial reporting extends through completion of the general ledger, but not to preparation of financial statements and notes. As auditors, we were requested to draft the financial statements including adjustments required under GASS #34, and the accompanying notes to the financial statements. Because the Village relies on the auditor to provide the necessary understanding of current accounting and disclosure principles and draft the financial statements and accompanying notes, a significant deficiency exists in the Village's internal controls.

*Effect:* As a result of not having an individual on staff to prepare complete financial statements, the Village has an internal control deficiency.

*Cause:* Management and those charged with governance have accepted this condition because of cost.

*Recommendation:* We recommend that management and those charged with governance continue to evaluate whether to accept the risk associated with this condition because of cost or other considerations.

*Management's Response:* The Village does not have the resources and/or staff to prepare the statements and notes but will continue to oversee the auditor's services and review and approve the financial statements and notes and accept responsibility for them. Towards the end of 2024, the Village hired an Administrator/Clerk/Treasurer, who does provide the Village with monthly revenue and expenditure reports for their review.

**2024-002****Limited Segregation of Duties**

*Criteria:* Proper internal control requires segregation of accounting duties to mitigate the risk of errors and misstatements due to fraud.

*Condition:* The Village operates its internal accounting function with principally one individual which is not a proper segregation of duties.

*Effect:* The Village has an internal control deficiency due to this situation.

*Cause:* Due to the small size of the Village, limited staff results in lack of segregation of duties.

*Recommendation:* We recommend management and those charged with governance maintain strict oversight over the accounting function.

*Management's Response:* The Village does not have the resources to maintain the level of accounting staff necessary for proper segregation of duties. They will continue to review processes and procedures to maintain the greatest level of segregation of duties possible with limited staff and ensure oversight of major processes is maintained by management and the board where needed. The new Administrator/Clerk/Treasurer has prior municipal experience and has hired a part-time Deputy Clerk in 2025. This should allow for more segregation of duties.



Certified Public Accountants & Advisors

**Independent Auditors' Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Village of North Prairie  
North Prairie, Wisconsin

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of North Prairie as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village of North Prairie's basic financial statements, and have issued our report thereon dated October 10, 2025.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village of North Prairie's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of North Prairie's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of North Prairie's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village of North Prairie's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control that we consider to be material weaknesses. We consider the following deficiencies 2024-001 through 2024-006 to be material weaknesses.

**2024-003**  
**Journal Entry Review**

*Criteria:* Internal controls surrounding the journal entry posting and review process should be outlined in a formal policy.

*Condition:* The Village has no formal policy for, nor evidence of, an independent review and approval of journal entries.

*Effect:* The Village has an internal control deficiency due to this situation. This provides an opportunity for incorrect or fraudulent journal entries to be made and not detected.

*Cause:* The Village has no written policies for the preparation, posting and review of journal entries.

*Recommendation:* We recommend all journal entries be reviewed by an individual separate from the preparer and approved prior to posting in the system to prevent the posting of improper entries.

*Management's Response:* All journal entries will be reviewed by a different individual from the journal entry preparer, approved before posting and initialed afterwards.

**2024-004**  
**Fixed Asset Tracking**

*Criteria:* Proper internal control requires there to be policies and procedures in place to ensure that the assets, liabilities, revenues, and expenses of the Village are properly tracked and accounted for.

*Condition:* The Village's procedures for tracking additions and disposals of fixed assets are not sufficient to ensure all additions and disposals are identified in a timely manner.

*Effect:* The Village was unable to provide a complete list of fixed asset additions and disposals, and therefore there is a risk that the ending balances of fixed asset accounts are misstated.

*Cause:* The Village does not have a formal process to review and maintain an accurate listing of fixed assets.

*Recommendation:* We recommend management and those charged with governance review large purchases that require capitalization during the year and maintain a list of any additions and disposals during the year.

*Management's Response:* The Village will start to log purchases over \$5,000 that will require capitalization during the year and maintain a list of any additions and/or disposals of assets. The new Village Administrator/Clerk/Treasurer is updating policy and procedures as necessary.

**2024-005****Material Adjustments**

*Criteria:* Proper internal control requires there to be policies and procedures in place to ensure assets, liabilities, revenues, and expenses of the Village are accurately stated. The adjustments made during the audit were material to the financial statements.

*Condition:* The Village did not have procedures in place to find and correct material adjustments.

*Effect:* As a result of not having procedures in place to review the financial statements for accuracy, material misstatements could be made and not detected by management.

*Cause:* There was personnel turnover at the Village including key management. Mistakes were made during the year and were not corrected or detected by the new management of the Village.

*Recommendation:* We recommend that management and those charged with governance ensure policies and procedures are in place and followed to ensure all accounts are accurately stated.

*Management's response:* A turnover in key personnel, lack of accounting experience and software knowledge resulted in entries being posted to the wrong accounts. Additional training and oversight will be instituted to help reduce the number of incorrect entries into the Village's accounting system. Prior to the audit, the new Administrator/Clerk/Treasurer discovered items mis-coded and corrected them. In addition, the Administrator/Clerk/Treasurer discovered that the option (in settings) to be able to post a cash receipt to multiple accounts was not turned on, thus a direct result of why so many cash receipts were mis-coded. This has been rectified.

**2024-006****Bank Reconciliations**

*Criteria:* Bank Reconciliations should be accurately prepared on a timely basis and reviewed by an individual separate from the preparer.

*Condition:* The Village did not complete cash reconciliations accurately throughout the year. There was no documentation of review of bank account reconciliation once prepared. Adjustments made during the audit to cash accounts were material to the financial statements.

*Effect:* As a result of not preparing bank reconciliations properly, there is an opportunity for bank accounts to be misstated and not detected. There is also a possibility that fraud or theft of cash could occur and not be detected.

*Cause:* There was personnel turnover at the Village including key management. Mistakes were made during the year and were not corrected or detected by the new management of the Village.

*Recommendation:* We recommend that bank reconciliations are completed monthly, agree to the general ledger, and have no unreconciled difference. The board should review these reconciliations at monthly meetings to ensure the accuracy of these reports.

*Management's response:* A turnover in key personnel resulted in issues with accounts being reconciled in a timely manner. Going forward, all accounts will be balanced monthly, and a Board member will review the reconciliations to verify they are done and correct.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Village of North Prairie's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* as follows.

### Other Matters

#### General and Debt Service fund budget to actual variations

In reviewing the budget to actual comparisons for the general fund, we noted there were large budget overages in various functions of the general fund. These are likely due to incorrectly budgeting of items that are recognized for financial statement purposes, such as the allocation of benefits and payroll taxes to the function where the underlying wage is posted, incorrect estimate of principal and interest to be paid and other factors not accounted for in the budget. Wisconsin statute 65.90 (5) (a) provides for procedures to amend the budget, which include approval of 2/3 of the City Board. Pursuant to Wisconsin Statute 66.0607 (7), no order may be issued in excess of funds available or appropriated by a resolution adopted by a 2/3rds vote of the entire membership (i.e. budget). We also recommend that the budget process (65.90) be reviewed and amendments made at the end of the year, if necessary to bring in compliance with state statutes for expenditures in excess of the budget (66.0607 (7)).

We can be of assistance in helping prepare budgets that more reasonably compare to actual results using the modified cash basis of accounting for the general fund.

### **Village's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Village's response to the findings identified in our audit and described previously. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bremer Associates, Ltd.*

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin  
October 10, 2025

