Village Board Meeting

Monday, October 21, 2024 – 6:00 PM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road

To access the meeting electronically, click:
https://us02web.zoom.us/j/4782465738?pwd=UHcxYkxUOHFHTHFoY1ljcWxZb3BUdz09

Meeting ID: 478 246 5738 Password: 329703
To connect by phone: 1-301-715-8592 - Meeting ID 478 246 5738#

Deviations from the agenda order shown may occur

For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
5. Public Hearing: 2025 Budget
6. Discussion & Action
   a) Resolution 2024-018 Adopting the 2025 Budget
7. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Julie Schmelzer, Village Administrator, at julie.schmelzer@sisterbaywi.gov. It is possible that members of and possibly a quorum of members of other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118; (FAX) 854-9637; or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review online and at the Village Administration Building during operating hours (8 a.m. to 4 p.m. Mondays – Thursdays, 8 a.m. to noon on Fridays).

The Village of Sister Bay is an Equal Opportunity Provider and Employer

Posted Date/Signature ______________________

STAFF REPORT – 2025 BUDGET SUMMARY

Date: October 21, 2024

Board/Commission: Finance Committee

Re: 2025 Budget General Summary

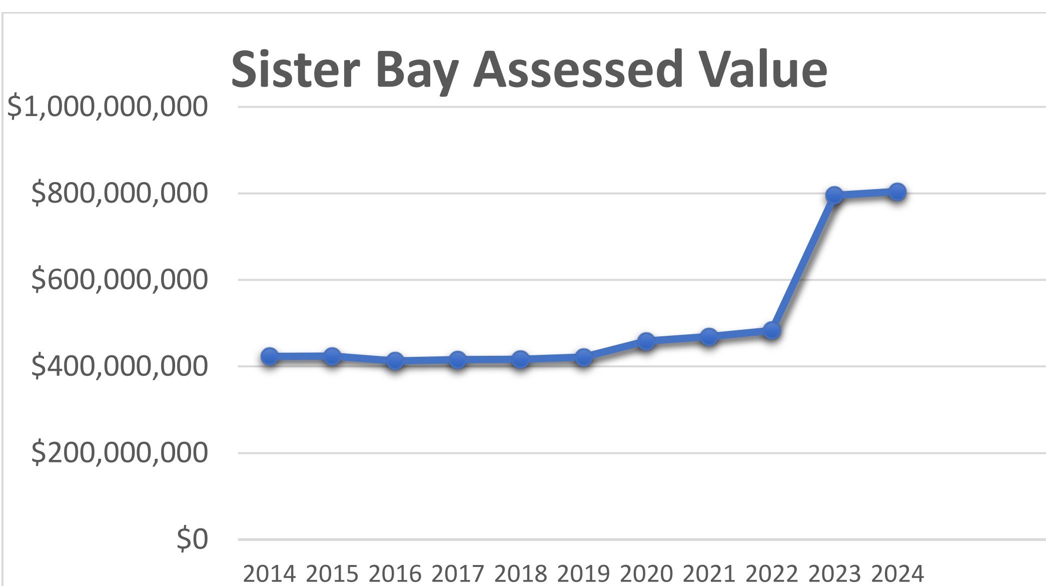
Author: Vlad Gannik, Finance Director/Treasurer

The following is a summary of the 2025 Village of Sister Bay annual budget and is intended to provide a quick glance at the Village of Sister Bay's 2025 budget.

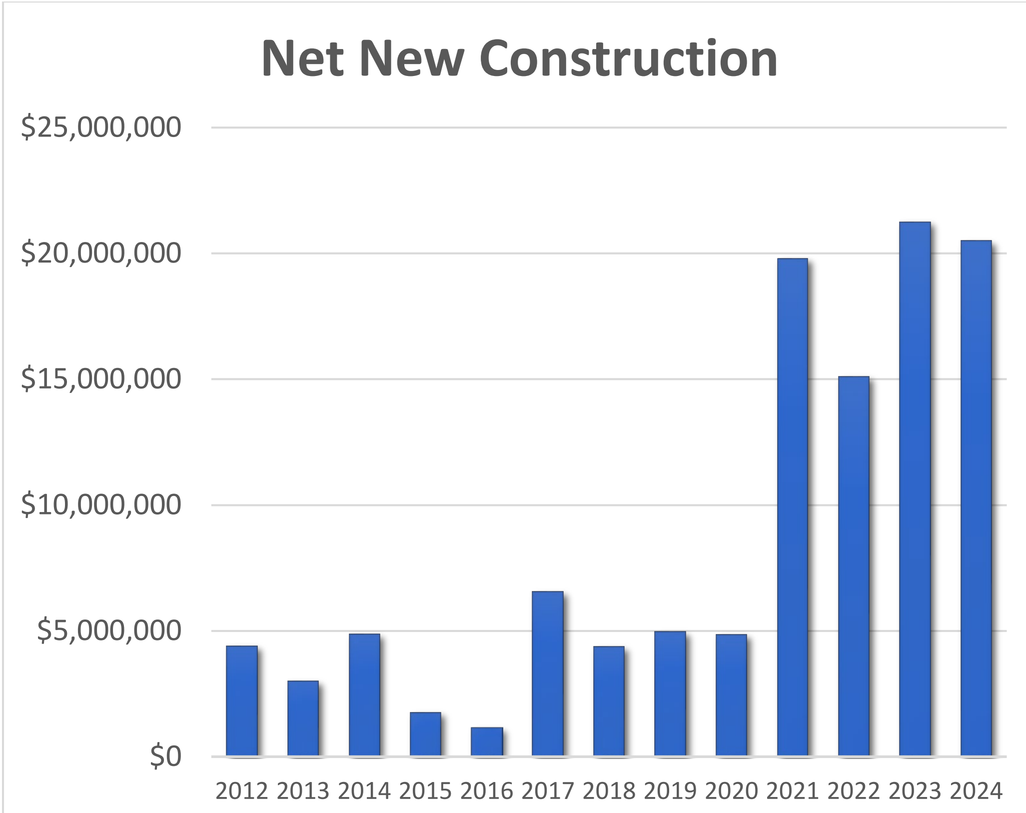
The "tax rate", or the "mill rate" as it is commonly referred to, is typically expressed as "per $1000 value." The tax rate is the assessed value of property divided by the tax levy. The "tax levy" is what is required to pay for services and therefore collected in taxes each year. (The tax levy does not include tax increment collected.) Below is a brief history of the village tax rate and levy for the past 5 years.

Levy/Collection Year	Tax Rate	Village Levy
2024/2025	$4.23	$3,410,241
2023/2024	$4.23	$3,373,823
2022/2023	$6.23	$3,011,685
2021/2022	$6.05	$2,841,673
2020/2021	$5.88	$2,698,164
2019/2020	$5.88	$2,481,509

Below shows the Assessed Value progression of properties within the village. As you can see, values have risen sharply since 2022. In 2014 the value was $423,052,441 and in 2024 it was $804,565,200, or almost double. The assessed value does not automatically tell us what our tax revenue is going to be. The assessed value can go up or down, but it is the levy and tax rate that defines our tax collection.



Net new construction in 2024 was $20,502,300 which is a percentage increase of 2.51% from $815,207,000 2023 Equalized Value. That is the third largest increase among all municipalities in Door County; Door County's overall percentage increase was 1.63%. Sister Bay has become a desirable place to develop. Based on current developments in the village, staff expect net new construction to remain high for the next several years.



The levy is used to support general operations, debt, and capital projects or purchases. It is distributed among the funds as follows:

	2024 Budget	2025 Budget	$ Change	% Change
General Fund Levy	$1,666,346	$1,531,241	($135,105)	-8.11%
Debt Service Levy	$790,000	$790,000	$0.00	0.00%
Capital Levy	$917,477	$1,089,000	$171,523	18.69%
Total Levy	**$3,373,823**	**$3,410,241**	**$36,418**	**1.08%**
Assessed Value	$795,912,080	$804,565,200	$8,591,720	1.08%
General Fund Tax Rate	$2.09	$1.90	($0.19)	-9.09%
Debt Tax Rate	$0.99	$0.98	($0.01)	-1.01%
Capital Tax Rate	$1.15	$1.35	$0.20	17.39%
Tax Rate per $1000	**$4.23**	**$4.23**	**$0.00**	**0.00%**

With the proposed mill rate, it means that a $400,000 home in Sister Bay will pay $1,695.70 in taxes to the *village* alone*,* which is about same in comparison to last year, which was also $1,695.70. (A $400,000 home was used as an example since the actual median residential home price in Sister Bay is around or more than $475,000. Comparatively, in 2023 per the DOR, the median home value was $355,000.)

The village maintains a fund balance for unexpected expenses and to save for future needs. It is the unassigned, uncommitted balance in a fund. In the General Fund, which is where you see most of the operations of government, the 2024 budgeted year-end unassigned balance is expected to be $1,544,177. That is 37.17% of what is spent on expenditures. This balance is above the limit of 25%. It is also in the target range of 35-40%. The previous audited year, 2023, was $1,686,454.

Village of Sister Bay
2025 Annual Budget

Approved October XX

VILLAGE OF SISTER BAY
FINANCIAL POLICIES/PROCEDURES

Budget Development and Management Policy

Purpose: The purpose of this policy is to describe the process by which the annual budget is created, presented, and maintained for the Village of Sister Bay.

General: The process for publication and legislative consideration of the annual budget for the Village of Sister Bay is prescribed by Wisconsin Statutes 62.12 and 65.90. Those legislative pronouncements provide the overall framework for and minimum legal requirements of the Village budget. This policy outlines the process to be followed by the Village Board of Trustees and the Village staff in developing and presenting the annual budgets of all Village operations and funds for review and adoption.

Process: The annual budget for the Village developed for presentation to the Village Board will include all operations of the Village, including enterprise and special revenue funds, and include both the operating budget and a capital budget for the ensuing fiscal year. The capital budget should align with the five-year capital improvement plan.

The Finance Director is responsible for coordination and initial review of department budget submissions. Meetings will be held with departments to review their budget requests. Following the initial review, the Finance Director will compile the department budgets and review the first draft of the comprehensive budget with the Village Administrator. The Finance Director and the Administrator will review the operating budgets, establish or estimate parameters for wage increases and requested personnel changes, review the Village's debt needs and capital plans, and review targets for revenue sources, tax growth, and other factors. Should the need arise, the Finance Director may meet with department heads again to refine the draft budget and make changes based on the total overall needs of the Village and established parameters.

Following staff review, applicable portions of the budget will be reviewed by standing committees with the applicable department head. The Finance Committee is responsible for review of all portions of the budget and for recommendation to the Village Board.

The budget is properly noticed and published in accordance with state statutes. The Village Board then holds a public hearing on the budget. The Village Board deliberates the proposed budget.

The budget is adopted by the Village Board through an appropriate resolution. Once adopted, the Finance Director is responsible for ensuring that the adopted version of the budget document is provided to all departments, Trustees, and made available to the public.

Budgetary Management:

1. Annual revenues will be estimated by an objective, analytical process with involvement of staff related to the revenue line item. User fees will be reviewed annually by departments and the

appropriate standing committees will address recommended changes as part of the budget process to ensure full cost recovery.

2. Enterprise fund payments in lieu of taxes shall be budgeted based on estimates and revised based on final numbers during the budget year.
3. Revenues with high volatility should be budgeted conservatively. Revenues which are generally received but of which there is not reasonable assurance of receipt will not be budgeted.
4. Proceeds from the sale of property or equipment shall not be budgeted as operating revenue unless such amounts can be accurately projected. Any such proceeds received shall be recorded in the appropriate fund.
5. The Village Board desires to stay informed as to major outlays. Though authorized by the Budget Resolution, sums expended in excess of $15,000 for capital purchases should be reported to the Village Board and to the respective Operational Committee charged with oversight for the section of the Budget from which funds were appropriated.
6. Budget amendments and transfers between cost centers are initiated by the department (examples of cost centers in the general fund include general government, public safety, public works, health & human services, culture & recreation, and development). After approval by the Finance Director or Village Administrator, the transfer recommendation is made to the Finance Committee, with final approval by the Board of Trustees. Any unbudgeted, emergency expenditure of funds in excess of $5,000 will require the approval of the Village President and Village Administrator, as well as notification of the Chair of the Affected Committee and the Chair of the Finance Committee, and the Village Board shall be notified that said actions were taken at their next meeting.
7. Department heads are authorized to move funds within a cost center of the budget in consultation with the Village Administrator and/or Finance Director to make more efficient use of the funds. Any moves must result in an end of year-net-zero-effect in the cost center's budget.
8. The Capital Improvement Fund is intended to help the Village plan for future expenditures by saving monies for future expenditures. It is challenging to plan for every contingency that may arise. From time to time, what may have been anticipated as a future need in order to address an anticipated issue may no longer be a suitable solution to the issue. In such cases, the Board authorizes the Finance Committee to make recommendations on repurposing of those funds into suitable CIP categories. The Village Board will review those recommendations and approve as it deems appropriate based on the overall needs of the Village. The intent is to use CIP monies for the benefit of the Village through public expenditure on Capital Items.
9. All CIP funds unspent will remain allocated and appropriated for which they were originally allocated, or through subsequent amendment reallocated, for all future budget years until such time that those funds are expended or repurposed.
10. All funds unspent in any budget section will revert to the unassigned fund balance unless such funds are assigned or committed by the board. Committed funds must be committed through special resolution and released through a subsequent resolution.
11. Village Operational Committees are subject to review by the Village Board. They exist to monitor operations and to recommend policy changes to the Village Board. Policy recommendations on rates, charges, or credits are subject to review and approval by the Village Board.
12. The Village Board has authorized funds to be spent in recognition of employees' hard work and extraordinary efforts. The Village Board authorizes recognition funds to be spent in an equitable manner whether through direct pay to employees or at a recognition event for all employees.

13. The Village Board will budget Cost of Living Adjustment (COLA) wage increases for its employees. The COLA applied will be the Consumer Price Index for all urban consumers (CPI-U) as certified by the Wisconsin Department of Revenue, which is the same metric used in the Fire Department levy limit adjustment and expenditure restraint calculation. The COLA will not be less than zero. The Board will also, from time to time, consider budgeting for wage increases for meritorious service and other factors at the recommendations of the Department Head, Finance Director, and/or Village Administrator.
14. Tax Increment Financing District #1 has used monies from other funds to pay for a variety of projects. Based on activity within the TID, the Village Board expects that the TID will generate increment and revenues to pay back some, or all, of those borrowed funds. Toward that end, the Village Board authorizes the Finance Director, upon review by auditors, to make a transfer of cash near the end of each calendar year to pay off borrowings in the following order:
    1. Repayment of the advance from the Capital Projects Fund to the TIF
    2. Repayment of the project costs funded by the Capital Projects Fund
    3. Repayment of the project costs funded by the General Fund
    4. Repayment of the project costs funded by the Utility Fund
    5. Repayment of the project costs financed by debt.
    6. Repayment of the project costs funded by the Marina

    The transfer is authorized if the TID will retain a positive fund balance and positive cash balance. The repaid cash balances will be allocated by the Finance Committee or reverted to the unassigned fund balance of the applicable fund.
15. The Village Board recognizes that there must be a starting point for the budget in terms of tax revenue. For purposes of budgeting, management will begin budgeting with no more than a 3% increase in the mill rate.

This policy will be reviewed by the Finance Committee every three years following adoption or sooner at the discretion of the Village Board.

Village of Sister Bay
Notice of Public Hearing - Proposed Consolidated Budget for 2025

NOTICE IS HEREBY GIVEN that on October 21, 2024, at 6:00 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to www.sisterbaywi.gov, click on 'Agendas & Minutes' and scroll to the October 21 meeting agenda and follow the link. The proposed budget is available for inspection at the Administration Office, 2383 Maple Dr, Sister Bay, Wisconsin, from 8:00 a.m. to 4:00 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.sisterbaywi.gov under 'News & Notices'.

Signed and posted this 27th day of September, 2024, by Heidi Teich, Village Clerk.

Budget Summary General Fund	**2022 Actual**	**2023 Actual**	**2024 Projected**	**2024 Budget**	**2025 Budget**	**% Change**
Revenues						
Property Taxes	2,001,675	2,247,591	2,583,823	2,583,823	2,620,241	1%
Other Taxes	851	51,416	51,411	58,063	58,063	0%
Intergovernmental Revenue	152,610	144,713	241,803	241,764	245,646	2%
Licenses & Permits	164,228	162,171	233,553	229,040	250,325	9%
Fines, Forfeitures, and Penalties	1,793	9,161	2,000	9,500	2,000	-79%
Public Charges for Services	70,194	27,419	25,034	34,150	40,400	18%
Miscellaneous Revenue	80,887	181,483	165,664	164,436	148,317	-10%
Other Financing Sources	112,439	100,816	396,052	396,052	403,943	2%
Applied Fund Balance	-	-	-	-	-	
Total General Fund Revenues	2,584,677	2,924,769	3,699,340	3,716,828	3,768,935	1%
Expenditures						
General Government	660,606	690,965	754,162	798,991	683,938	-14%
Public Safety	211,451	185,221	191,248	207,032	207,032	0%
Public Works	636,022	753,060	788,601	937,828	846,664	-10%
Health & Human Services	5,556	3,970	6,751	6,826	6,865	1%
Other Culture & Recreation	291,202	386,642	482,545	504,510	534,929	6%
Development	62,200	230,668	220,415	326,441	305,483	-6%
Transfers & Other Expenses	435,000	482,000	1,117,477	1,117,477	1,458,172	30%
Total General Fund Expenditures	2,302,037	2,732,525	3,561,199	3,899,105	4,043,084	4%
Beginning Fund Balance	1,211,571	1,494,210	1,686,454	1,686,454	1,824,595	
Actual or Projected Fund Balance	1,454,210	1,686,454	1,824,595	1,544,177	1,550,447	

			2025 Proposed Budget			
All Village Funds	**Property Taxes**	**Other Earned Revenues**	**Total Revenues**	**Total Expenditures**	**Fund Bal. 1/1/25**	**Fund Bal. 12/31/25**
General Fund	2,620,241	1,148,694	3,768,935	4,043,084	1,824,595	1,550,447
Debt Service	790,000	878,641	1,668,641	1,688,866	22,108	1,883
Capital Improvement	-	19,173,000	19,173,000	18,669,000	9,197,410	9,701,410
Capital Funded by PRAT	-	339,703	339,703	358,000	601,246	289,947
Pebble Beach Fund	-	-	-	-	213	213
Tax Increment District #1	924,300	50,421	974,721	617,063	1,141,303	1,498,961
Tax Increment District #2	67,413	111	67,524	19,909	37,015	84,630
Special Revenue Funds	-	44,715	44,715	45,335	58,856	58,236
Marina Proprietary Fund	-	956,722	956,722	1,417,715		
Water Proprietary Fund	-	622,533	622,533	694,456		
Wastewater Proprietary Fund	-	1,412,940	1,412,940	1,472,883		
Sewer Collection Proprietary Fund	-	300,228	300,228	633,696		

Property Tax Levy - 2024	3,373,823	**Assessed Valuation 2023**	795,973,480	**Mill Rate - 2023**	0.00423861
Property Tax Levy - 2025	3,410,241	**Assessed Valuation 2024**	804,565,200	**Mill Rate - 2024**	0.00423861
				Base Percentage Change in Mill Rate from 2023 to 2024	0.00%

Village of Sister Bay
2024 Annual Budget

Governmental Funds Summary Description	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance	**1,760,564**	**2,155,158**	**2,513,343**	**3,014,791**	**3,998,183**	**5,255,566**	**6,438,261**	**6,438,261**	**2,251,251**
Revenues									
TAXES	2,829,703	3,038,628	3,100,334	3,562,207	4,522,968	4,836,982	5,046,741	5,121,132	5,272,510
INTERGOVERNMENTAL REVENUES	107,152	1,146,889	177,303	185,718	453,110	608,716	269,013	374,618	1,154,281
LICENSES AND PERMITS	113,930	47,510	97,812	51,733	164,228	162,171	233,553	229,040	250,325
FINES, FORFEITURES, AND PENALTIES	2,790	1,580	425	650	1,793	9,161	2,000	9,500	2,000
PUBLIC CHARGES	44,385	51,408	33,285	59,195	99,869	37,792	81,460	60,065	59,115
MISCELLANEOUS REVENUES	527,651	1,010,345	170,410	91,853	567,414	534,789	426,578	377,678	727,366
DEBT PROCEEDS	9,998	1,000,000	-	441,000	-	-	7,300,000	7,500,000	16,100,000
GENERAL FUND - OTHER FINANCING SOURCES	625,748	566,677	338,820	597,492	714,939	1,032,916	1,574,417	1,573,057	1,921,643
Total Revenues	4,261,358	6,863,038	3,918,388	4,989,849	6,524,321	7,222,526	14,933,762	15,245,090	25,487,240
Expenditures									
GENERAL GOVERNMENT	516,257	577,415	559,812	549,448	660,606	690,965	754,162	798,991	683,938
PUBLIC SAFETY	186,320	155,455	188,647	173,916	211,451	185,221	191,248	207,032	207,032
PUBLIC WORKS	440,344	524,624	511,174	570,826	636,022	753,060	788,601	937,828	846,664
HEALTH & HUMAN SERVICES	3,253	5,252	3,185	4,725	5,556	3,970	6,751	6,826	6,865
CULTURE & RECREATION	332,839	319,235	322,350	342,356	341,849	409,193	558,830	572,065	580,264
CONSERVATION & DEVELOPMENT	42,095	22,064	9,779	27,863	62,200	230,668	220,415	326,441	305,483
CAPITAL OUTLAY	928,850	3,203,134	629,902	1,293,864	2,231,576	2,144,837	3,856,693	14,328,648	20,802,972
DEBT SERVICE	1,416,808	1,697,673	1,191,776	1,042,932	1,176,147	1,621,917	2,253,746	2,254,269	2,008,038
OTHER FINANCING USES	-	-	-	-	-	-	-	-	-
Total Expenditures	3,866,765	6,504,852	3,416,625	4,005,931	5,325,408	6,039,831	8,630,446	19,432,100	25,441,257
Ending Fund Balance	**2,155,160**	**2,513,343**	**3,014,791**	**3,998,187**	**5,197,092**	**6,438,261**	**12,741,577**	**2,251,251**	**2,297,235**
	2,155,158	*2,513,343*				*6,438,261*			

Fund	Actual 2023 Fund Balance	Projected 2024 Fund Balance	Budgeted 2025 Fund Balance
General Fund	$ 1,686,454.00	$ 1,544,177.00	$ 1,550,447.00
Debt Service	$ 565,025.00	$ 20,225.00	$ 1,883.00
Capital Improvement	$ 2,122,886.00	$ 6,397,343.00	$ 9,701,410.00
Prat Capital	$ 1,053,302.00	$ 308,244.00	$ 289,947.00
Pebble Beach	$ 58,541.00	$ 213.00	$ 213.00
TID # 1	$ 827,740.00	$ 1,141,612.00	$ 1,498,961.00
TID # 2	$ (4,452.00)	$ 24,536.00	$ 84,630.00
Ice Rink	$ 37,527.00	$ 29,509.00	$ 8,536.00

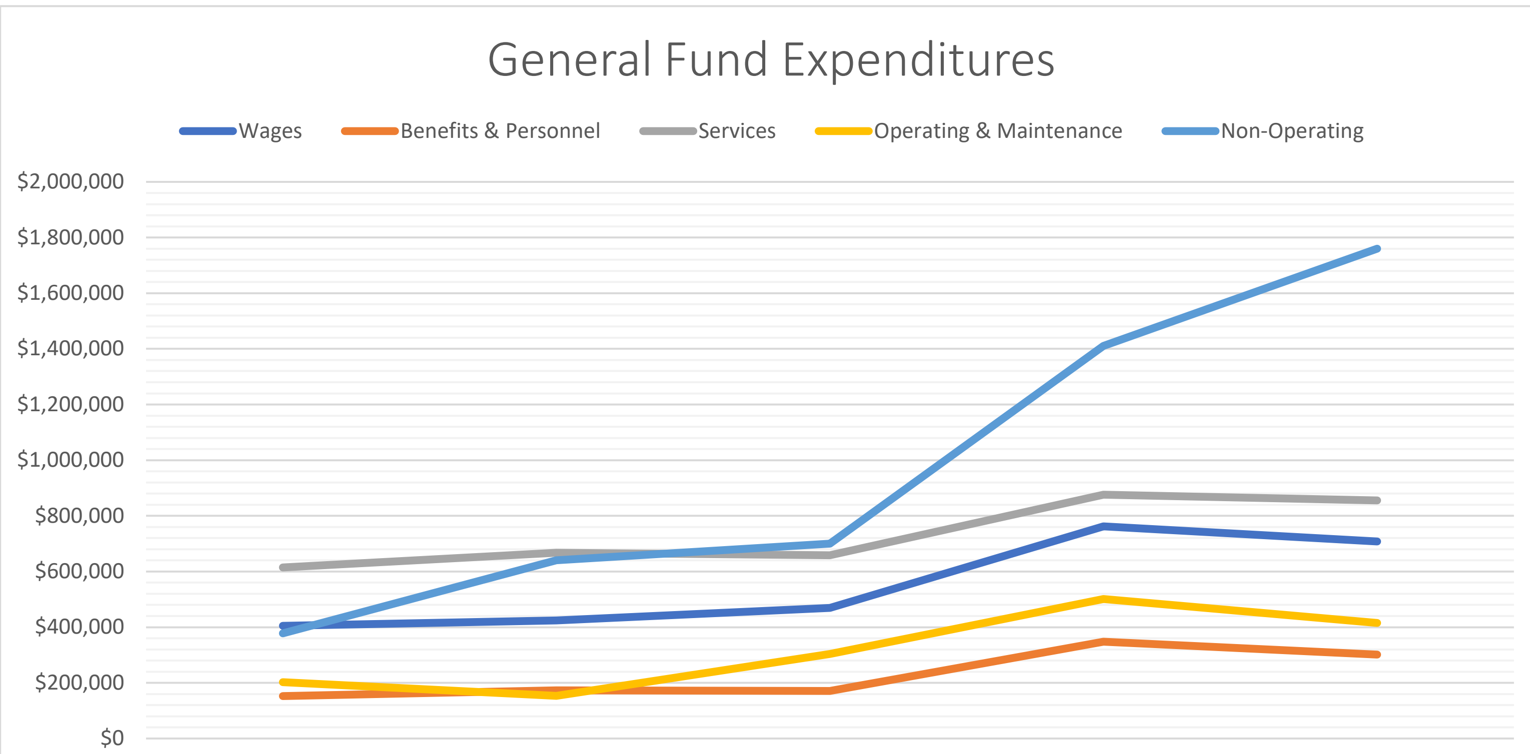
Village of Sister Bay
2024 Annual Budget

100 General Fund Summary Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance	**796,532**	**955,638**	**1,211,571**	**1,494,210**	**1,686,454**	**1,686,454**	**1,824,595**
Revenues							
TAXES	1,457,075	1,876,687	2,002,526	2,299,007	2,635,234	2,641,886	2,678,304
INTERGOVERNMENTAL REVENUES	172,097	176,564	152,610	144,713	241,803	241,764	245,646
LICENSES & PERMITS	97,812	51,733	164,228	162,171	233,553	229,040	250,325
FINES, FORFEITURES, & PENALTIES	425	650	1,793	9,161	2,000	9,500	2,000
PUBLIC CHARGES	17,167	35,764	70,194	27,419	25,034	34,150	40,400
MISCELLANEOUS REVENUES	50,445	45,559	80,887	181,483	165,664	164,436	148,317
OTHER FINANCING SOURCES	116,269	126,881	112,439	100,816	396,052	396,052	403,943
APPLIED FUND BALANCE	-	-	-	-	-	-	-
APPLIED COMMITTED FUNDS	-	-	-	-	-	40,000	-
Total Revenues	1,911,289	2,313,838	2,584,677	2,924,769	3,699,340	3,756,828	3,768,935
Expenditures							
GENERAL GOVERNMENT	559,812	549,448	660,606	690,965	754,162	798,991	683,938
PUBLIC SAFETY	188,647	173,916	211,451	185,221	191,248	207,032	207,032
PUBLIC WORKS	511,174	570,826	636,022	753,060	788,601	937,828	846,664
HEALTH & HUMAN SERVICES	3,185	4,725	5,556	3,970	6,751	6,826	6,865
OTHER CULTURE & RECREATION	294,273	297,457	291,202	386,642	482,545	504,510	534,929
DEVELOPMENT	9,779	27,863	62,200	230,668	220,415	326,441	305,483
TRANSFERS	185,000	433,143	435,000	482,000	1,117,477	1,117,477	1,458,172
Total Expenditures	1,751,870	2,057,380	2,302,037	2,732,525	3,561,199	3,899,105	4,043,084
Audit Adjustment							
Ending Fund Balance	**955,951**	**1,212,097**	**1,494,211**	**1,686,454**	**1,824,595**	**1,544,177**	**1,550,447**
Proof to Audit	955,638	1,211,571	1,494,210	1,686,447			
Fund Balance Classifications							
Nonspendable	*87,438*	*76,428*	*93,138*	*95,000*	*95,000*	*95,000*	*95,000*
Restricted				-	-	-	-
Committed	-			-	-	-	-
Assigned	-	*116,056*	-	-	-	-	-
Unassigned Reserves	***868,200***	***1,019,087***	***1,361,072***	***1,591,454***	***1,729,595***	***1,449,177***	***1,455,447***
Total Fund Balance	**955,638**	**1,211,571**	**1,454,210**	**1,686,454**	**1,824,595**	**1,544,177**	**1,550,447**

Village of Sister Bay
2024 Annual Budget

100 General Fund Summary Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Fund Balance Percentage	**49.56%**	**49.53%**	**59.12%**	**58.24%**	**48.57%**	**37.17%**	**36.00%**
Amount Over/(Under) Reserve Policy 25%	**$430,232**	**$504,742**	**$785,563**	**$908,323**	**$839,295**	**$474,401**	**$444,676**

Expenditures	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
Wages	404,909	423,743	469,477	762,224	708,280
Benefits & Personnel	152,462	172,873	170,832	347,790	301,904
Services	614,703	667,597	658,796	876,007	855,500
Operating & Maintenance	201,887	153,293	303,213	501,205	415,461
Non-Operating	377,908	639,875	699,719	1,410,879	1,759,949
Total Expenditures	1,751,870	2,057,380	2,302,037	3,898,105	4,041,093



Village of Sister Bay
2024 Annual Budget

100 Account	General Fund Revenues Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-41000-000-000	GENERAL FUND - TAXES							
100-41110-000-000	GENERAL PROPERTY TAXES	1,456,689	1,858,163	2,001,675	2,247,591	2,583,823	2,583,823	2,620,241
100-41150-000-000	MANAGED FOREST LANDS	163	163	163	163	152	163	163
100-41160-000-000	OMITTED PROPERTY (PRIOR YRS)	-	18,200	-	-	-	-	-
100-41210-000-000	ROOM TAXES				50,959	50,959	57,600	57,600
100-41800-000-000	INTEREST & PENALTIES - TAXES	223	160	688	294	300	300	300
		1,457,075	1,876,687	2,002,526	2,299,007	2,635,234	2,641,886	2,678,304
100-43000-000-000	GENERAL FUND - INTERGOVERNMENTAL REVENUES							
100-43410-000-000	STATE SHARED REVENUE	9,036	9,036	9,036	9,036	9,036	9,036	9,036
100-43411-000-000	PERSONAL PROPERTY AID	1,546	-	4,117	4,117	4,117	4,117	-
100-43412-000-000	EXPENDITURE RESTRAINT	28,128	25,749	-		26,028	26028	26,028
100-43413-000-000	SUPPLEMENTAL AID	-	-	-	-	49,892	49891.84	49,892
100-43420-000-000	FIRE INSURANCE DUES	15,488	16,945	18,252	21,896	23,500	23,500	23,500
100-43430-000-000	COMPUTER AIDS	788	788	788	788	788	788	788
100-43531-000-000	STATE AID - ROADS	101,462	116,682	113,703	102,332	107,699	107,699	115,699
100-43610-000-000	STATE AID - MUNICIPAL SERVICES	-						
100-43650-000-000	FOREST LANDS	4	4	4	4	4	4	4
100-43690-000-000	STATE GRANTS - OTHER	10,147	2,224	1,661	134	14,700	14,700	14,700
100-43790-000-000	OTHER LOCAL GOV'T GRANTS	-	-	-	-	539	500	500
100-43791-000-000	RECYCLING REBATE	5,497	5,137	5,049	6,406	5,500	5,500	5,500
		172,097	176,564	152,610	144,713	241,803	241,764	245,646
100-44000-00-0000	GENERAL FUND - LICENSES AND PERMITS							
100-44110-000-000	LIQUOR	22,272	12,467	14,280	23,647	16,203	14,700	18,000
100-44120-000-000	OPERATORS LICENSES	2,065	1,465	1,835	1,275	1,735	2,000	2,000
100-44130-000-000	SODA	170	190	-	-	-	-	-
100-44140-000-000	CIGARETTE	50	60	70	90	250	90	250
100-44210-000-000	DOG LICENSES	115	220	176	249	65	250	75
100-44300-000-000	BUILDING	67,273	29,012	75,310	31,010	20,000	30,000	20,000
100-44410-000-000	REZONING PETITION & FEES	5,843	6,555	19,733	30,600	15,000	25,000	15,000
100-44990-000-000	OTHER PERMITS	25	1,765	52,825	75,300	180,300	157,000	195,000

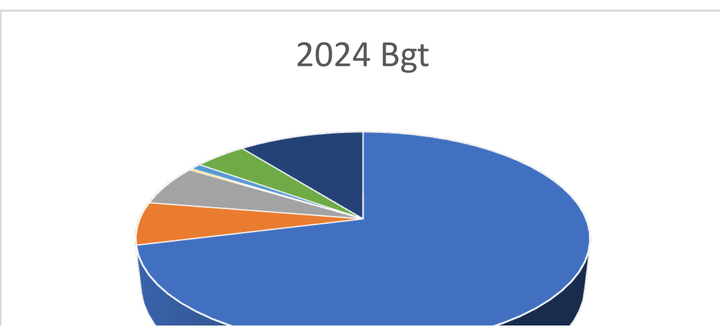
Village of Sister Bay
2024 Annual Budget

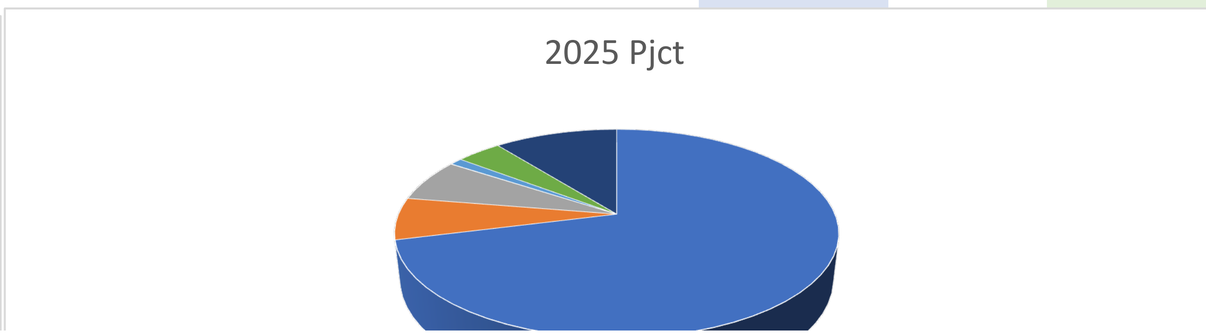
100 Account	General Fund Revenues Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
		97,812	51,733	164,228	162,171	233,553	229,040	250,325
100-45000-000-000	GENERAL FUND - FINES, FORFEITS, AND PENALTIES							
100-45100-000-000	COURT FINES	-	-	93	8,025	1,000	7,500	1,000
100-45210-000-000	CITATIONS/PKG TICKETS	425	650	1,700	1,136	1,000	2,000	1,000
		425	650	1,793	9,161	2,000	9,500	2,000
100-46000-00-0000	GENERAL FUND - PUBLIC CHARGES FOR SERVICES							
100-46110-000-000	ASSESSMENT LETTER FEES	3,810	4,020	3,780	2,910	3,200	3,200	3,200
100-46120-000-000	PLAN COMMISSION FEES	-	2,017	1,750	10,500	12,000	3,000	14,000
100-46140-000-000	PUBLISHING FEES	640	700	800	800	740	800	800
100-46150-000-000	TOURISM ZONE CHARGES	-	-	35,724	-	-	-	-
100-46161-000-000	MEMORIALS	3,400	2,000	2,000	2,500	-	2,000	500
100-46190-000-000	MISC CHARGES FOR SERVICES	342	19	256	385	1,247	500	1,250
100-46310-000-000	HWY DEPT CHGS REIMB	150	90	120	-	-	150	150
100-46350-000-000	TRANSPORTATION CHARGES & DONAT	-	12,000	11,500	-	-	10,000	10,000
100-46710-000-000	LIBRARY CHARGES	2,673	1,190	2,706	1,800	2,507	2,000	2,000
100-46720-000-000	PARK RENTAL	-	5,844	7,587	5,203	2,019	7,500	4,500
100-46741-000-000	FESTIVALS/EVENTS	-	1,624	-	-	-		-
100-46750-000-000	RECREATION CHARGES	6,152	6,259	3,971	3,321	3,321	5,000	4,000
		17,167	35,764	70,194	27,419	25,034	34,150	40,400
100-48000-00-0000	GENERAL FUND - MISCELLANEOUS REVENUES							
100-48110-000-000	INTEREST ON INVESTMENTS	9,769	1,008	25,689	133,303	130,419	130,419	115,000
100-48210-000-000	BLDG RENTAL - POST OFFICE	17,152	17,009	18,867	17,410	18,867	18,867	18,867
100-48215-000-000	POST OFFICE REIMB	-	-	-	2,036	2,500	2,500	2,500
100-48220-000-000	BLDG RENTAL - VILLAGE HALL	622	343	777	1,524	1,250	1,250	1,000
100-48240-000-000	BLDG RENTAL - FIRE STATION	842	157	1,277	1,497	1,265	1,500	1,500
100-48250-000-000	EMS BUILDING RENTAL CHARGES	11,762	8,378	28,636	13,968	8,800	8,800	8,800
100-48260-000-000	LAND LEASES	-	-	750	850	800	850	400
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	11,125	-	150	589	-	-
100-48422-000-000	INSURANCE RECOVERY	6,642	5,912	4,254	6,040	924		-

Village of Sister Bay
2024 Annual Budget

100	General Fund Revenues	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-48500-000-000	DONATIONS	3,569	1,210	-	2,606		-	-
100-48510-000-000	INTEREST ON LEASE				1,876			
100-48995-000-000	MISC OTHER REVENUE	87	417	637	223	250	250	250
		50,445	45,559	80,887	181,483	165,664	164,436	148,317
100-49000-00-0000	GENERAL FUND - OTHER FINANCING SOURCES							
100-49250-000-000	TRANSFERS FROM TID FUND	-	-	-	-	290,000	290,000	290,000
100-49260-000-000	TRANSFERS FROM WATER: PILOT	60,756	67,582	59,795	55,519	54,537	54,537	54,537
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	55,513	59,299	52,644	45,297	51,515	51,515	59,406
	Applied Fund Balance	-						-
		116,269	126,881	112,439	100,816	396,052	396,052	403,943
	Total Revenues	1,911,289	2,313,838	2,584,677	2,924,769	3,699,340	3,716,828	3,768,935

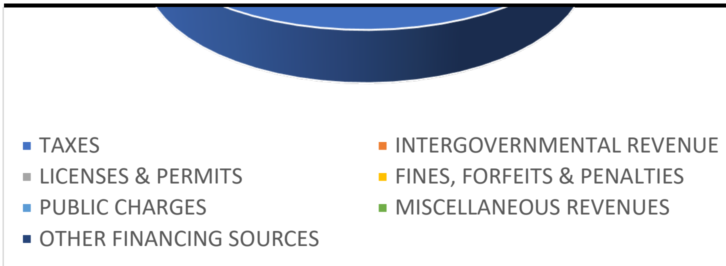
Revenue Summary	2020	2021	2022	2023	2024	2024 Bgt	2025 Pjct
TAXES	1,457,075	1,876,687	2,002,526	2,299,007	2,635,234	2,641,886	2,678,304
INTERGOVERNMENTAL REVENUE	172,097	176,564	152,610	144,713	241,803	241,764	245,646
LICENSES & PERMITS	97,812	51,733	164,228	162,171	233,553	229,040	250,325
FINES, FORFEITS & PENALTIES	425	650	1,793	9,161	2,000	9,500	2,000
PUBLIC CHARGES	17,167	35,764	70,194	27,419	25,034	34,150	40,400
MISCELLANEOUS REVENUES	50,445	45,559	80,887	181,483	165,664	164,436	148,317
OTHER FINANCING SOURCES	116,269	126,881	112,439	100,816	396,052	396,052	403,943

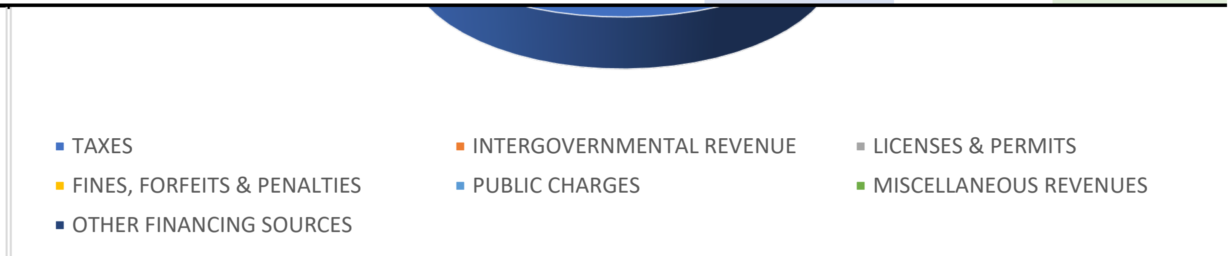




Village of Sister Bay
2024 Annual Budget

100	General Fund Revenues	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget





Village of Sister Bay
2024 Annual Budget

51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-51100-00-0000	LEGISLATIVE - VILLAGE BOARD							
100-51100-111-000	FULL-TIME WAGES	41,453	45,575	41,488	40,675	44,412	54,000	55,000
100-51100-132-000	SOCIAL SECURITY	3,171	3,487	3,174	3,112	3,338	4,131	4,208
100-51100-143-000	RECOGNITION	121	289	313	297	314	500	500
100-51100-144-000	MILEAGE	792	26	28	-	42	550	100
100-51100-145-000	EXPENSE ALLOWANCE	-	203	50	99	-	500	250
100-51100-200-000	CONTRACTED SERVICES	3,549	10,710	3,060	1,110	188	-	-
100-51100-310-000	COMPUTER SOFTWARE/HARDWARE	-	782	132	1,232	2,683	4,000	4,000
100-51100-311-000	WEBSITE	544	1,323	533	1,348	1,500	1,500	4,415
100-51100-312-000	IT SUPPORT	591	845	2,008	1,049	1,183	1,750	1,750
100-51100-321-000	OFFICE SUPPLIES	311	75	8	628	17	500	500
100-51100-325-000	ADVERTISING & PUBLICATIONS	2,914	2,980	3,940	4,566	4,000	4,000	2,500
100-51100-332-000	EDUCATION/TRAINING	130	353	250	305	300	300	300
100-51100-333-000	CONFERENCES/MEETINGS	-	-	-	251	-	500	500
100-51100-512-000	WORKERS COMPENSATION	72	60	58	59	43	72	88
		53,647	66,706	55,042	54,729	58,019	72,303	74,111
100-51300-209-000	LEGAL - LEGAL							
100-51300-209-000	LEGAL	40,101	73,924	15,707	28,340	15,000	30,000	45,000
		40,101	73,924	15,707	28,340	15,000	30,000	45,000
100-51410-000-000	GENERAL ADMINISTRATION - ADMINISTRATION							
100-51410-111-000	FULL-TIME WAGES	79,361	57,364	56,904	103946	150,227	150,227	44,443
100-51410-112-000	FULL-TIME OVERTIME WAGES	-	-	-	-	1,140	-	
100-51410-113-00	COMP TIME - ADMIN					1,221		
100-51410-114-000	UNWORKED WAGES	13,445	17,104	17,766	22,676	22,676	-	
100-51410-115-00	BONUSES -ADMIN					1,000		
100-51410-131-000	RETIREMENT	6,317	5,054	4,084	8,528	10,366	10,366	3,673
100-51410-132-000	SOCIAL SECURITY	6,586	5,045	4,814	9,513	11,492	11,492	3,979

Village of Sister Bay
2024 Annual Budget

51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-51410-133-000	HEALTH	14,239	14,805	17,560	16,231	20,913	20,913	10,425
100-51410-134-000	DENTAL	700	665	534	1,105	1,296	1,296	585
100-51410-135-000	LIFE	443	374	505	882	1,064	1,064	302
100-51410-136-000	DISABILITY	531	395	411	811	1,023	1,023	188
100-51410-137-000	HSA	4,961	5,733	3,813	7,392	6,525	6,525	2,115
100-51410-138-000	EAP	167	250	255	263	276	276	276
100-51410-140-000	VISION	-	-	-	181	132	149	68
100-51410-142-000	RECRUITMENT/TESTING	-	937	-	-	-	1,000	1,000
100-51410-143-000	RECOGNITION	964	850	900	900	900	900	900
100-51410-144-000	MILEAGE	397	596	282	253	230	1,000	1,000
100-51410-145-000	EXPENSE ALLOWANCE	553	1,560	377	486	1,000	1,000	1,000
100-51410-190-000	OTHER PERSONNEL SERVICES	520	450	465	450	450	500	500
100-51410-200-000	OTHER CONTRACTED SERVICES	-	3,738	29,248	-	-	-	-
100-51410-204-000	CELL PHONE	1,252	1,116	413	731	1,000	1,000	1,000
100-51410-302-000	COMPUTER EQUIPMENT	284	915	3,704	643	250	2,000	2,000
100-51410-310-000	COMPUTER SOFTWARE	1,116	853	1,391	2,311	1,750	1,750	1,750
100-51410-312-000	IT SUPPORT	5,892	5,939	8,639	5,631	7,000	7,000	7,000
100-51410-321-000	OFFICE SUPPLIES	2,218	2,725	2,632	2,365	3,000	3,000	3,000
100-51410-322-000	POSTAGE	894	1,329	5,059	4,574	3,300	3,300	3,300
100-51410-323-000	PUBLICATIONS/SUBSCRIPTIONS	93	228	-	129	300	300	300
100-51410-324-000	PRINTING/COPYING	5,734	6,201	6,773	8,886	6,650	6,000	6,000
100-51410-325-000	ADVERTISING & PUBLICATIONS	-	158	910		500	500	500
100-51410-326-000	OFFICE EQUIPMENT	-	2,099	840	-	-	500	500
100-51410-331-000	MEMBERSHIP DUES	1,492	2,148	1,904	2,014	2,454	2,575	2,575
100-51410-332-000	EDUCATION/TRAINING	63	325	90	289	289	300	300
100-51410-333-000	CONFERENCES/MEETINGS	719	957	-	146	-	1,500	1,500
100-51410-352-00	MINOR EQUIPMENT & TOOL- ADMIN					26		
100-51410-353-000	GENERAL SUPPLIES	51	67	156	101	186	150	150
100-51410-392-000	MISCELLANEOUS	73	2	191	190	-	100	100

Village of Sister Bay
2024 Annual Budget

51000 Account	General Government Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-51410-512-000	WORKERS COMPENSATION	77	82	172	134	147	227	427
100-51410-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-
100-51410-551-000	OTHER FEES AND CHARGES	213	160	516	261	101	1,000	1,000
		149,355	140,222	171,308	202,019	258,883	238,933	101,856
100-51420-000-000	GENERAL ADMINISTRATION - CLERK							
100-51420-111-000	FULL-TIME WAGES	19,369	28,165	30,208	37,787	38,918	38,918	41,459
100-51420-112-000	FULL-TIME OVERTIME WAGES	81	242	1,567	3,755	3,024	3,024	2,990
100-51420-113-000	COMP TIME	-	-	3,033	13		-	
100-51420-114-000	UNWORKED WAGES	3,845	4,349	120	4,176	1,324	-	
100-51420-131-000	RETIREMENT	1,748	2,331	2,583	3,189	2,927	2,927	3,099
100-51420-132-000	SOCIAL SECURITY	1,842	2,465	2,881	3,573	3,246	3,246	3,411
100-51420-133-000	HEALTH	2,711	4,645	4,437	5,206	4,810	4,810	5,059
100-51420-134-000	DENTAL	228	306	275	394	314	314	330
100-51420-135-000	LIFE	38	56	54	61	64	64	61
100-51420-136-000	DISABILITY	164	186	195	321	262	262	250
100-51420-137-000	HSA	517	1,991	1,724	3,667	2,988	2,988	2,532
100-51420-138-000	EAP	83	125	128	131	131	131	131
100-51420-140-000	VISION	-	-	-	51	40	40	42
100-51420-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	250	-
100-51420-143-000	RECOGNITION	400	450	450	450	-	450	-
100-51420-144-000	MILEAGE	69	20	459	275	300	750	125
100-51420-310-000	COMPUTER SOFTWARE HARDWARE	225	380	1,386	60	750	750	500
100-51420-312-000	IT SUPPORT	251	351	211	215	243	500	400
100-51420-325-000	PUBLIC NOTICES	10	-	-	-	-	-	-
100-51420-331-000	MEMBERSHIP DUES	65	65	65	65	65	75	200
100-51420-332-000	EDUCATION/TRAINING	592	20	199	279	400	400	400
100-51420-333-000	CONFERENCES/MEETINGS	-	-	405	255	455	455	650
100-51420-392-000	MISCELLANEOUS	8	50	-	-	-	25	-

Village of Sister Bay
2024 Annual Budget

51000 Account	General Government Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-51420-512-000	WORKERS COMPENSATION	50	55	57	65	58	86	134
100-51420-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-
100-51420-551-000	OTHER FEES AND CHARGES	63	60	-	-	-	-	-
		32,361	46,312	50,438	63,990	60,319	60,465	61,773
100-51430-000-000	GENERAL ADMINISTRATION - ELECTIONS							
100-51430-111-000	FULL-TIME WAGES	5,974	2,211	3,926	2,182	9,944	9,944	9,674
100-51430-112-000	FULL-TIME OVERTIME W	764	232	923	761	2,710	2,710	997
100-51430-121-000	PART-TIME WAGES	1,849	1,024	4,675	2,568	5,043	5,043	2,530
100-51430-122-000	PART-TIME OVERTIME W	-	-	345	178	159	-	-
100-51430-131-000	RETIREMENT	447	165	356	249	746	746	711
100-51430-132-000	SOCIAL SECURITY	622	251	725	423	1,212	1,212	977
100-51430-133-000	HEALTH	990	405	824	616	1,344	1,344	1,161
100-51430-134-000	DENTAL	84	30	59	46	84	84	76
100-51430-135-000	LIFE	10	4	8	5	4	16	14
100-51430-136-000	DISABILITY	36	14	30	17	66	66	57
100-51430-137-000	HSA	47	61	-		65	45	581
100-51430-140-000	VISION	-	-	-	7	5	12	10
100-51430-144-000	MILEAGE	62	50	119	94	163	250	75
100-51430-310-000	COMPUTER SOFTWARE	1,343	1,395	1,678	1,661	4,429	14,800	2,000
100-51430-321-000	OFFICE SUPPLIES	63	36	117	-	200	200	150
100-51430-322-000	POSTAGE	1,238	388	656	235	215	750	300
100-51430-324-000	PRINTING/COPYING	200	78	109	-	35	250	25
100-51430-325-000	PUBLIC NOTICES	26	40	-	87	-	60	45
100-51430-332-000	EDUCATION/TRAINING	36	239	-	-	-	275	150
100-51430-353-000	GENERAL SUPPLIES	547	134	473	657	406	1,100	350
		14,338	6,758	15,023	9,786	26,830	38,907	19,883
100-51510-000-000	FINANCIAL ADMINISTRATION - FINANCE DIRECTOR/TREASURER							
100-51510-111-000	FULL-TIME WAGES	21,119	31,582	40,834	47,011	55,451	55,451	58,092

Village of Sister Bay
2024 Annual Budget

51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-51510-114-000	UNWORKED WAGES	4,524	5,767	5,333	10,094	22,146	-	
100-51510-131-000	RETIREMENT	1,611	2,456	2,927	3,741	3,826	3,826	4,199
100-51510-132-000	SOCIAL SECURITY	1,201	2,095	2,721	3,733	4,242	4,242	4,606
100-51510-133-000	HEALTH	5,386	3,336	8,047	9,188	9,775	9,775	8,070
100-51510-134-000	DENTAL	407	603	710	727	707	707	472
100-51510-135-000	LIFE	19	42	55	53	52	52	131
100-51510-136-000	DISABILITY	191	201	288	473	230	393	231
100-51510-137-000	HSA	(3,015)	1,932	2,268	2,142	2,160	2,160	2,970
100-51510-138-000	EAP	83	125	128	131	131	131	131
100-51510-139-000	BENEFIT FEES	317	-	-	-	-	-	
100-51510-140-000	VISION	-	-	-	126	119	119	58
100-51510-142-00	RECRUTING					143		
100-51510-143-000	RECOGNITION	400	450	450	450	450	450	450
100-51510-144-000	MILEAGE	-	185	617	402	449	1,000	1,000
100-51510-145-000	EXPENSE ALLOWANCE	227	231	250	136	300	300	300
100-51510-200-000	OTHER CONTRACTED SERVICES	1,641	1,633	2,827	2,860	4,383	3,100	20,100
100-51510-310-000	COMPUTER SOFTWARE/HARDWARE	6,073	4,200	2,837	9,144	6,550	6,550	6,550
100-51510-312-000	IT SUPPORT	311	442	331	215	243	750	750
100-51510-322-000	POSTAGE	739	892	952	1,083	151	1,200	1,200
100-51510-325-000	ADVERTISING & PUBLIC NOTICES	542	303	230	245	350	350	350
100-51510-331-000	MEMBERSHIP DUES	290	404	746	404	329	900	900
100-51510-332-000	EDUCATION/TRAINING	55	134	55	295	834	300	500
100-51510-333-000	CONFERENCES/MEETINGS	-	454	785	1,459	951	2,000	2,000
100-51510-392-000	MISCELLANEOUS EXPENSES	108	-	172	-	-	100	200
100-51510-512-000	WORKERS COMPENSATION	(63)	30	47	50	70	86	146
100-51510-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-
100-51510-550-000	BANK SERVICES CHARGES & FEES	1,247	2,019	2,777	2,959	3,000	3,000	3,000
100-51510-551-000	OTHER FEES	-	5	3	-	-	50	50

Village of Sister Bay
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51000 Account	General Government Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
		43,412	59,520	76,389	97,121	117,042	96,992	116,456
100-51520-200-000	FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT							
100-51520-200-000	PROPERTY ASSESSMENT SERVICES	28,500	28,500	28,500	28,500	28,500	28,500	28,500
		28,500	28,500	28,500	28,500	28,500	28,500	28,500
100-51530-210-000	FINANCIAL ADMINISTRATION - AUDITING							
100-51530-210-000	AUDITING & CONSULTING	13,060	13,553	13,651	15,650	17,600	17,600	17,600
		13,060	13,553	13,651	15,696	17,600	17,600	17,600
100-51600-000-000	GENERAL BUILDINGS AND PLANT - GENERAL							
100-51600-111-000	FULL-TIME WAGES	11,061	6,151	7,153	15,355	18,397	18,397	20,648
100-51600-112-000	FULL-TIME OVERTIME	-	-	107	484	430	589	430
100-51600-121-000	PART-TIME WAGES	-	-	1,119	109	158	615	143
100-51600-131-000	RETIREMENT	747	415	471	1,087	1,381	1,381	1,452
100-51600-132-000	SOCIAL SECURITY	805	426	586	1,142	1,531	1,531	1,715
100-51600-133-000	HEALTH	2,481	1,864	1,371	4,058	6,110	6,110	5,918
100-51600-134-000	DENTAL	200	114	118	291	406	406	420
100-51600-135-000	LIFE	68	40	9	30	15	15	16
100-51600-136-000	DISABILITY	61	38	39	83	131	131	74
100-51600-137-000	HSA	-	-	211	156	180	180	1,152
100-51600-140-000	VISION	-	-	-	43	60	60	62
100-51600-200-000	CONTRACTED SERVICES	223	235	653	2,181	3,000	3,000	3,000
100-51600-201-000	ELECTRIC/GAS	6,756	6,685	10,045	12,163	10,750	10,750	10,750
100-51600-202-000	WATER/SEWER/STORM	1,404	1,943	2,175	1,980	2,450	2,450	2,450
100-51600-203-000	PHONE	-	-	674	786	800	800	800
100-51600-205-000	INTERNET	1,917	1,902	2,015	2,045	2,250	2,250	2,250
100-51600-206-000	TELEVISION	-	-	40	-	-	-	-
100-51600-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	-
100-51600-353-000	GENERAL SUPPLIES	258	112	270	210	19	500	500

Village of Sister Bay
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51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-51600-361-000	REPAIRS & MAINTENANCE	1,473	468	15		-	500	500
100-51600-362-000	GROUNDS MAINTENANCE	677	70	-	23	-	500	500
100-51600-366-000	BUILDING MAINTENANCE	3,632	2,469	8,040	933	1,000	3,500	3,500
100-51600-401-000	CUSTODIAL SUPPLIES	5,951	5,975	5,539	6,766	7,000	7,000	7,000
100-51600-510-000	PROPERTY & LIAB INSURANCE	8,425	7,406	8,076	8,813	8,906	9,000	9,720
		46,137	36,312	48,725	58,738	64,974	69,665	73,000
100-51610-000-000	BUILDINGS - VILLAGE HALL							
100-51610-200-000	OTHER CONTRACTED SERVICES	268	293	-	217	-	500	500
100-51610-201-000	ELECTRIC/GAS	5,250	6,039	7,423	6,676	8,000	8,000	8,000
100-51610-202-000	WATER/SEWER/STORM	1,257	2,067	2,260	2,244	2,750	2,750	2,750
100-51610-203-000	PHONE	724	466	482	480	500	500	500
100-51610-205-000	INTERNET	1,320	1,384	1,814	1,564	1,850	1,850	1,850
100-51610-352-000	MINOR EQUIPMENT	140	-	-	-		-	-
100-51610-353-000	GENERAL SUPPLIES	16	4	20	-	104	100	100
100-51610-361-000	REPAIRS AND MAINTENANCE	501	3,370	1,185	727	428	1,000	1,000
100-51610-366-000	BUILDING MAINTENANCE	1,840	1,705	3,171	3,855	5,000	5,000	5,000
100-51610-408-000	MISCELLANEOUS	-	-	-		-	-	-
		11,318	15,327	16,354	15,763	18,632	19,700	19,700
100-51620-000-000	BUILDINGS - POST OFFICE							
100-51620-111-000	FULL-TIME WAGES	-	-	-	2,795	2,233	2,233	1,875
100-51620-112-000	FULL-TIME OVERTIME	-	-	-	108	37	256	187
100-51620-121-00	PART TIME WEGES - POST OFFICE				40	-	-	
100-51620-131-000	RETIREMENT	-	-	-	195	171	171	133
100-51620-132-000	SOCIAL SECURITY	-	-	-	202	190	190	165
100-51620-133-000	HEALTH	-	-	-	914	815	815	569
100-51620-134-000	DENTAL	-	-	-	65	55	55	46
100-51620-135-000	LIFE	-	-	-	2	1	2	2

Village of Sister Bay
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51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-51620-136-000	DISABILITY	-	-	-	11	16	16	7
100-51620-140-000	VISION	-	-	-	9	8	8	7
100-51620-366-000	BUILDING MAINTENANCE	-	-	992	17,786	4,500	4500	4,500
		-	-	992	22,127	8,026	8,246	7,491
100-51630-000-000	BUILDINGS - FIRE STATION							
100-51630-111-000	FULL-TIME WAGES	2,361	425	-		-	-	-
100-51630-121-000	PART-TIME WAGES	-	15	-	-	-	-	-
100-51630-131-000	RETIREMENT	159	29	-	-	-	-	-
100-51630-132-000	SOCIAL SECURITY	170	29	-	-	-	-	-
100-51630-133-000	HEALTH	354	95	-	-	-	-	-
100-51630-134-000	DENTAL	49	11	-	-	-	-	-
100-51630-135-000	LIFE	3	1	-	-	-	-	-
100-51630-136-000	DISABILITY	13	3	-	-	-	-	-
100-51630-200-000	OTHER CONTRACTED SERVICES	1,055	489	2,165	2,110	3,000	3,000	3,000
100-51630-201-000	ELECTRIC/GAS	22,709	23,495	32,659	33,274	42,000	42,000	42,000
100-51630-202-000	WATER/SEWER/STORM	6,968	7,829	8,667	8,884	10,000	10,000	10,000
100-51630-207-000	RECYCLING	531	642	728	590	750	750	750
100-51630-353-000	GENERAL SUPPLIES	209	248	370	239	350	350	350
100-51630-362-000	GROUNDS MAINTENANCE	-	-	-	-	-	5,000	5,000
100-51630-366-000	BUILDING MAINTENANCE	29,125	3,012	92,052	3,683	1,056	15,000	15,000
100-51630-369-000	EQUIPMENT MAINTENANCE	4,458	10,545	14,790	24,410	4,213	18,000	18,000
100-51630-401-000	CUSTODIAL SUPPLIES	134	-	118	-	-	150	150
100-51630-408-000	MISCELLANEOUS	27	-	-	-	-	-	-
		68,325	46,867	151,550	73,189	61,369	94,250	94,250
100-51640-000-000	BUILDINGS - ADMINISTRATION BUILDING							
100-51640-111-000	FULL-TIME WAGES	759	871	-	-	-	-	-
100-51640-131-000	RETIREMENT	51	59	-	-	-	-	-

Village of Sister Bay
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51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-51640-132-000	SOCIAL SECURITY	55	63	-	-	-	-	-
100-51640-133-000	HEALTH	172	222	-	-	-	-	-
100-51640-134-000	DENTAL	14	20	-	-	-	-	-
100-51640-135-000	LIFE	4	5	-	-	-	-	-
100-51640-136-000	DISABILITY	4	5	-	-	-	-	-
100-51640-200-000	OTHER CONTRACTED SERVICES	190	-	288	864	673	2,000	2,000
100-51640-201-000	ELECTRIC/GAS	4,611	3,749	4,729	5,699	5,000	5,000	5,000
100-51640-202-000	WATER/SEWER/STORM	613	666	776	832	1,000	1,000	1,000
100-51640-203-000	PHONE	2,595	2,792	1,896	3,115	2,500	2,500	2,500
100-51640-205-000	INTERNET	1,997	1,700	1,946	900	2,100	2,100	2,100
100-51640-352-00	MINOR EQUIPMENT					47		
100-51640-353-000	GENERAL SUPPLIES	-	135	18	85	-	100	100
100-51640-361-000	REPAIRS & MAINTENANCE	142	2	446	94	-	400	400
100-51640-362-000	GROUNDS MAINTENANCE	-	-	150	-	-	1,000	1,000
100-51640-366-000	BUILDING MAINTENANCE	7,236	40	210	1,197	-	1,000	1,000
		18,444	10,329	10,458	12,786	11,320	15,100	15,100
100-51910-000-000	OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS							
100-51910-390-000	TAX REFUNDS	34,225	-	-		-	-	-
100-51910-391-000	UNCOLLECTIBLE TAXES	1,617	-	38	46	-	100	50
100-51931-514-000	CRIME INSURANCE	-	-	-	664	147	730	745
100-51938-510-000	PROPERTY & LIABILITY INSURANCE	4,972	5,117	6,431	7,470	7,500	7,500	8,424
100-51980-000-000	MISCELLANEOUS	-	-	-	-	-	-	-
		40,814	5,117	6,469	8,180	7,647	8,330	9,219
	Total General Government Expenditures	559,812	549,448	660,606	690,965	754,162	798,991	683,938

Village of Sister Bay
2024 Annual Budget

51000	General Government	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
	Wages	205,966	201,077	215,502	291,770	379,650	341,407	238,468
	Benefits & Personnel	62,796	69,365	74,136	97,470	111,786	117,418	84,127
	Services	148,491	195,551	174,840	163,795	166,044	181,400	213,400
	Operating & Maintenance	127,504	68,461	177,991	113,069	75,663	137,015	124,210
	Non-Operating	15,056	14,994	18,138	20,475	19,972	21,751	23,734
		559,812	549,448	660,606	686,578	753,115	798,991	683,938

Village of Sister Bay
2024 Annual Budget

52000 Account	Public Safety Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-52100-000-000	LAW ENFORCEMENT							
100-52100-200-000	SHERIFF SECURITY SERVICES	1,480	2,589	4,129	1,693	2,000	6,000	6,000
		1,480	2,589	4,129	1,693	2,000	6,000	6,000
100-52200-000-000	FIRE PROTECTION							
100-52200-000-000	FIRE DEPARTMENT SUPPORT	142,825	147,681	155,064	159,248	159,248	171,032	171,032
		142,825	147,681	155,064	159,248	159,248	171,032	171,032
100-52400-000-000	INSPECTION							
100-52400-200-000	BUILDING INSPECTION SERVICES	44,342	23,646	52,258	24,280	30,000	30,000	30,000
		44,342	23,646	52,258	24,280	30,000	30,000	30,000
	Total Public Safety Expenditures	188,647	173,916	211,451	185,221	191,248	207,032	207,032

Wages	-	-	-	-	-	-	-
Benefits & Personnel	-	-	-	-	-	-	-
Services	45,822	26,235	56,386	25,973	32,000	36,000	36,000
Operating & Maintenance	-	-	-	-	-	-	-
Non-Operating	142,825	147,681	155,064	159,248	159,248	171,032	171,032
	188,647	173,916	211,451	185,221	191,248	207,032	207,032

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-53311-000-000	HIGHWAY & STREET MAINTENANCE							
100-53311-200-000	CONTRACTED SERVICES	-	-	-	-	-	-	-
100-53311-890-000	CAPITAL OUTLAY	-	-	-	-	-	-	-
100-53312-000-000	PUBLIC WORKS							
100-53312-111-000	FULL-TIME WAGES	44,713	53,241	78,208	82,411	80,693	80,693	116,734
100-53312-112-000	FULL-TIME OVERTIME WAGES	135	1,303	1,451	2,565	4,113	4,113	3,248
100-53312-113-000	COMP TIME	-	-	4,565	3,012	867	-	
100-53312-114-000	UNWORKED WAGES	32,934	33,113	33,786	35,551	39,005	39,005	
100-53312-121-000	PART-TIME WAGES	150	997	5,315	4,186	4,497	11,452	2,662
100-53312-131-000	RETIREMENT	5,367	6,015	7,288	8,194	8,663	8,663	8,614
100-53312-132-000	SOCIAL SECURITY	5,750	6,191	9,004	8,895	11,486	11,486	10,081
100-53312-133-000	HEALTH	16,205	21,392	20,673	33,413	39,709	39,709	30,690
100-53312-134-000	DENTAL	1,427	1,579	1,568	2,372	2,656	2,656	2,327
100-53312-135-000	LIFE	315	451	223	164	100	100	283
100-53312-136-000	DISABILITY	450	463	605	814	815	815	450
100-53312-137-000	HSA	13,688	12,600	11,921	19,044	23,085	23,085	6,882
100-53312-138-000	EAP	417	625	638	656	689	689	689
100-53312-140-000	VISION	-	-	-	341	400	400	337
100-53312-141-000	UNIFORM/CLOTHING ALLOWANCE	1,876	2,154	2,171	2,805	2,900	2,900	2,900
100-53312-142-000	RECRUITMENT/TESTING/PHYSICALS	-	371	612	306	500	500	500
100-53312-143-000	RECOGNITION	2,510	2,106	3,650	3,650	3,650	3,650	3,650
100-53312-144-000	MILEAGE	-	-	256	-	-	600	600
100-53312-145-000	EXPENSE ALLOWANCE	154	9	200	54	-	300	300
100-53312-190-000	OTHER PERSONNEL SERVICES	-	600	300	841	600	600	600
100-53312-200-000	OTHER CONTRACTED SERVICES	76	344	211	480	300	300	300
100-53312-202-000	WATER/SEWER/STORM	52,375	52,375	52,375	52,609	52,375	52,375	55,000
100-53312-204-000	CELL PHONE	2,171	2,150	2,015	2,028	2,500	2,500	2,500
100-53312-303-000	EQUIPMENT RENTAL	-	-	-	1,500	1,194	5,000	-

Village of Sister Bay
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53000	Public Works	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-53312-312-000	IT SUPPORT	275	366	577	712	1,700	1,500	1,700
100-53312-321-000	OFFICE SUPPLIES	136	121	127	444	250	250	250
100-53312-331-000	MEMBERSHIPS/DUES	-	-	-	-	-	370	370
100-53312-332-000	EDUCATION/TRAINING	-	65	1,663	2,827	1,090	1,750	2,800
100-53312-333-000	CONFERENCES/MEETINGS	-	-	-	245	822	750	750
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	2,492	950	3,029	3,920	4,000	4,000	4,000
100-53312-352-000	MINOR EQUIPMENT AND TOOLS	3,289	1,543	3,289	8,083	5,338	12,250	6,750
100-53312-353-000	GENERAL SUPPLIES	1,536	673	1,651	3,528	2,500	2,500	2,500
100-53312-403-000	SHOP/BUILDING SUPPLIES	808	1,769	3,850	1,147	1,200	2,100	2,100
100-53312-512-000	WORKERS COMPENSATION	10,917	9,771	9,721	11,737	15,616	15,616	17,178
		200,163	213,338	260,942	298,530	313,313	332,677	287,745
100-53313-000-000	PUBLIC WORKS - MACHINERY							
100-53313-111-000	FULL-TIME WAGES	8,132	5,970	-	-	-	-	-
100-53313-121-000	PART-TIME WAGES					406		
100-53313-131-000	RETIREMENT	549	403	-	-	-	-	-
100-53313-132-000	SOCIAL SECURITY	587	422	-	-	31	-	-
100-53313-133-000	HEALTH	1,636	1,526	-	-	-	-	-
100-53313-134-000	DENTAL	216	150	-	-	-	-	-
100-53313-135-000	LIFE	34	30	-	-	-	-	-
100-53313-136-000	DISABILITY	49	35	-	-	-	-	-
100-53313-301-000	GAS, OIL, & FLUIDS	7,765	9,685	14,575	14,986	14,000	14,000	14,000
100-53313-361-000	REPAIRS AND MAINTENANCE	8,528	8,161	12,897	19,953	15,000	15,000	15,000
100-53313-363-000	VEHICLE MAINTENANCE & REPAIRS	2,237	2,193	1,819	6,944	1,200	5,000	5,000
100-53313-408-000	MISCELLANEOUS	216	54	244	1,026	300	1000	8,743
100-53313-511-000	VEHICLE & EQUIPMENT INSURANCE	3,410	3,326	2,772	2,477	3,250	3,250	3,380
		33,360	31,954	32,306	45,386	34,187	38,250	46,123
100-53314-000-000	PUBLIC WORKS - STREET MAINTENANCE							

Village of Sister Bay
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53000	Public Works	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-53314-111-000	FULL-TIME WAGES	7,573	2,218	26,979	43,939	48,429	48,420	42,315
100-53314-112-000	FULL-TIME OVERTIME WAGES	-	-	111	587	2,460	2,460	374
100-53314-121-000	PART-TIME WAGES	644	197	1,321	1,906	2,366	2,366	550
100-53314-131-000	RETIREMENT	515	150	1,722	3,115	3,620	3,620	2,982
100-53314-132-000	SOCIAL SECURITY	597	163	1,962	3,432	4,194	4,194	3,576
100-53314-133-000	HEALTH	1,281	517	5,653	10,151	15,782	15,782	12,354
100-53314-134-000	DENTAL	135	42	406	719	1,047	1,047	914
100-53314-135-000	LIFE	25	7	68	75	38	38	34
100-53314-136-000	DISABILITY	36	12	166	135	170	345	152
100-53314-137-000	HSA	-	-	207	248	250	563	2,385
100-53314-140-000	VISION	-	-	-	102	154	154	138
100-53314-200-000	OTHER CONTRACTED SERVICES	2,927	20,462	1,982	2,457	3,000	14,000	14,000
100-53314-303-000	EQUIPMENT RENTAL	-	-	-	-	-	8,000	2,000
100-53314-312-000	INFORMATION TECHNOLOGY	-	431	330	4,412	3,093	3,000	3,000
100-53314-325-000	NOTICES & ADS	-	-	281	-	-	-	-
100-53314-332-000	EDUCATION/TRAINING	-	-	-	-	-	1,000	1,000
100-53314-352-000	MINOR EQUIPMENT AND TOOLS	-	-	3,745	1,497	6,622	10,000	1,000
100-53314-353-000	GENERAL SUPPLIES	429	714	1,702	7,435	1,021	11,250	7,250
100-53314-361-000	REPAIRS & MAINTENANCE	490	1,534	383	2,574	4,000	6,000	500
100-53314-406-000	CRACK FILLER	-	350	-	-	-	500	500
100-53314-407-000	PATCH MATERIAL	1,688	1,174	441	462	1,500	1,500	1,500
100-53314-408-000	MISCELLANEOUS	-	-	-	-	-	8,000	500
		16,341	27,972	47,458	83,245	97,746	142,239	97,024
100-53316-000-000	PUBLIC WORKS - STREET CLEANING							
100-53316-111-000	FULL-TIME WAGES	542	1,379	-	-	-	-	-
100-53316-112-000	FULL-TIME OVERTIME W	-	56	-	-	-	-	-
100-53316-121-000	PART-TIME WAGES	-	23	-	-	-	-	-
100-53316-131-000	RETIREMENT	37	97	-	-	-	-	-

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-53316-132-000	SOCIAL SECURITY	40	97	-	-	-	-	-
100-53316-133-000	HEALTH	64	313	-	-	-	-	-
100-53316-134-000	DENTAL	7	24	-	-	-	-	-
100-53316-135-000	LIFE	1	4	-	-	-	-	-
100-53316-136-000	DISABILITY	2	8	-	-	-	-	-
100-53316-200-000	OTHER CONTRACTED SERVICES	3,382	3,243	608	1,497	3,216	6,000	5,000
		4,074	5,244	608	1,497	3,216	6,000	5,000
100-53317-000-000	PUBLIC WORKS - SNOW & ICE							
100-53317-111-000	FULL-TIME WAGES	8,374	13,666	-	-	-	-	-
100-53317-112-000	OVERTIME WAGES	56	876	-	-	-	-	-
100-53317-121-000	PART-TIME WAGES	165	570	-	-	-	-	-
100-53317-131-000	RETIREMENT	575	975	-	-	-	-	-
100-53317-132-000	SOCIAL SECURITY	634	1,074	-	-	-	-	-
100-53317-133-000	HEALTH	1,140	2,776	-	-	-	-	-
100-53317-134-000	DENTAL	134	244	-	-	-	-	-
100-53317-135-000	LIFE	24	46	-	-	-	-	-
100-53317-136-000	DISABILITY	32	67	-	-	-	-	-
100-53317-200-000	OTHER CONTRACTED SERVICES	15,400	22,086	22,588	22,294	23,000	30,000	30,000
100-53317-352-000	MINOR TOOLS & EQUIPMENT				178	6,000	7,000	16,978
100-53317-404-000	SALT	525	968	1,000	1,570	2,000	2,000	2,000
100-53317-405-00	SAND				388			
		27,059	43,349	23,588	24,430	31,000	39,000	48,978
100-53318-000-000	PUBLIC WORKS - STREET SIGNS							
100-53318-111-000	FULL-TIME WAGES	1,419	1,397	-	-	-	-	-
100-53318-131-000	RETIREMENT	96	94	-	-	-	-	-
100-53318-132-000	SOCIAL SECURITY	104	101	-	-	-	-	-
100-53318-133-000	HEALTH	297	373	-	-	-	-	-
100-53318-134-000	DENTAL	22	25	-	-	-	-	-
100-53318-135-000	LIFE	9	10	-	-	-	-	-

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-53318-136-000	DISABILITY	9	8	-	-	-	-	-
100-53318-200-000	OTHER CONTRACTED SERVICES	220	1,083	1,137	3,954	3,000	3,000	5,000
100-53318-312-000	INFORMATION TECHNOLOGY				2,329	2,500	2,500	2,500
100-53318-353-000	GENERAL SUPPLIES	791	1,484	523	3,548	2,500	2,500	2,500
100-53318-361-000	REPAIRS & MAINTENANCE	629	898	1,414	387	1,000	1,000	1,000
		3,596	5,473	3,074	10,218	9,000	9,000	11,000
100-53319-000-000	PUBLIC WORKS - CURB & GUTTER							
100-53319-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	-
100-53319-890-000	OUTLAY - INFRASTRUCTURE	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
100-53322-000-000	PUBLIC WORKS - SEASONAL DECORATIONS							
100-53322-111-000	FULL-TIME WAGES	14,454	17,242	140	13,179	4,789	5,304	6,146
100-53322-112-000	FULL-TIME OVERTIME	-	-	-	-			
100-53322-113-00	COMP TIME-SESONAL DEC				324			
100-53322-121-000	PART-TIME WAGES	90	510	-	1,047	1,420	1,420	330
100-53322-131-000	RETIREMENT	976	1,164	9	925	407	407	434
100-53322-132-000	SOCIAL SECURITY	1,045	1,228	11	1,028	520	520	519
100-53322-133-000	HEALTH	3,203	4,269	-	4,433	2,069	1,935	1,796
100-53322-134-000	DENTAL	348	378	-	325	150	130	133
100-53322-135-000	LIFE	66	66	-	12	6	5	5
100-53322-136-000	DISABILITY	87	114	-	79	22	38	22
100-53322-137-000	HSA	-	-	-		-	-	347
100-53322-140-000	VISION				52	25	20	20
100-53322-200-000	OTHER CONTRACTED SERVICES	-	-	-	1,575	1,575	3,000	3,500
100-53322-353-000	GENERAL SUPPLIES	7,029	8,170	16,591	7,635	6,500	10,000	10,000
100-53322-361-000	REPAIRS & MAINTENANCE	191	-	12	-	1,821	25,000	5,000
		27,489	33,140	16,763	30,614	19,304	47,779	28,252
100-53420-000-000	PUBLIC WORKS - STREET LIGHTING							

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53000 Account	Public Works Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
100-53420-201-000	ELECTRIC/GAS	22,021	21,024	22,122	24,547	23,000	23,000	23,000
100-53420-353-000	GENERAL SUPPLIES	260	619	252	675	700	1,000	1,000
		22,280	21,643	22,374	25,223	23,700	24,000	24,000
100-53431-000-000	PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT							
100-53431-353-000	GENERAL SUPPLIES	-	-	-	-	17	1,000	1,000
		-	-	-	-	17	1,000	1,000
100-53441-000-000	PUBLIC WORKS - STORM SEWER MAINTENANCE							
100-53441-111-000	FULL-TIME WAGES	414	483	2,480	1,438	5,278	5,278	16,796
100-53441-112-000	FULL-TIME OVERTIME	101	-	45	-	-	64	
100-53441-121-000	PART-TIME WAGES					42		
100-53441-131-000	RETIREMENT	35	33	164	98	375	375	1,183
100-53441-132-000	SOCIAL SECURITY	36	32	173	103	416	416	1,415
100-53441-133-000	HEALTH	125	159	564	397	1,373	1,324	4,888
100-53441-134-000	DENTAL	8	9	33	21	95	84	359
100-53441-135-000	LIFE	2	3	11	8	8	3	14
100-53441-136-000	DISABILITY	2	2	15	9	37	37	60
100-53441-137-000	HSA	31	-	94	12	-	180	945
100-53441-140-000	VISION	-	-	-	2	14	10	54
100-53441-200-000	OTHER CONTRACTED SERVICES	1,687	176	3,381	4,324	4,300	9,000	6,000
100-53441-201-000	ELECTRIC/GAS	5,497	1,190	1,241	985	1,000	2,000	1,200
100-53441-312-000	IT SUPPORT		-	1,000	2,993	3,093	3,000	3,150
100-53441-361-000	REPAIRS & MAINTENANCE	-	-	3,911	361	1,696	15,000	5,000
		7,938	2,087	13,115	10,751	17,727	36,771	41,064
100-53520-000-000	PUBLIC WORKS - PUBLIC TRANSPORTATION							
100-53520-121-000	PART-TIME WAGES	380	5,045	9,991	4,615	5,000	11,264	13,554
100-53520-122-000	PART-TIME OVERTIME	-	863	-	-	-	-	
100-53520-131-000	RETIREMENT		76	-	-	-	-	

Village of Sister Bay
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53000	Public Works	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-53520-132-000	SOCIAL SECURITY	29	444	877	353	400	862	1,037
100-53520-133-000	HEALTH BENEFITS		152	-	-	-	-	-
100-53520-134-000	DENTAL BENEFITS		15	-	-	-	-	-
100-53520-135-000	LIFE BENEFITS		1	-	-	-	-	-
100-53520-136-000	DISABILITY BENEFITS		7	-	-	-	-	-
100-53520-142-000	RECRUITMENT/TESTING	-	-	-	-	300	400	400
100-53520-200-000	OTHER CONTRACTED SERVICES	-	98	360	4,250	3,900	3,900	3,900
100-53520-301-000	GAS, OIL & FLUIDS	-	1,895	4,124	1,842	2,800	2,800	4,000
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	-	38	47	-	75	75	75
100-53520-353-000	GENERAL SUPPLIES	-	231	370	-	350	350	350
100-53520-363-000	VEHICLE MAINTENANCE & REPAIRS	-	3,486	3,274	1,122	1,350	3,850	1,350
100-53520-408-000	MISCELLANEOUS	838	-	-	-	-	995	1,495
100-53520-511-000	INSURANCE	648	611	298	299	300	700	728
100-53520-512-000	WORKERS COMP	-	391	372	349	416	416	484
		1,896	13,352	19,713	12,830	14,891	25,612	27,373
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION							
100-53620-208-000	GARBAGE	134,112	136,156	159,628	168,490	180,000	180,000	180,000
100-53620-353-000	GARBAGE RECEPTACLES	-	-	-	-	1,000	10,000	1,000
		134,112	136,156	159,628	168,490	181,000	190,000	181,000
100-53635-000-000	PUBLIC WORKS - RECYCLING							
100-53635-207-000	RECYCLING	21,492	25,204	24,138	28,732	29,000	29,000	31,605
		21,492	25,204	24,138	28,732	29,000	29,000	31,605
100-53640-000-000	PUBLIC WORKS - WEED AND NUISANCE CONTROL							
100-53640-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	2,000	2,000
100-53640-211-000	WEED CONTROL	11,376	11,915	12,315	13,115	14,500	14,500	14,500
		11,376	11,915	12,315	13,115	14,500	16,500	16,500

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
	Total Public Works Expenditures	511,174	570,826	636,022	753,060	788,601	937,828	846,664
	Wages	120,275	139,148	164,393	194,760	198,917	211,839	202,709
	Benefits & Personnel	63,036	72,503	71,244	107,383	126,756	128,642	105,069
	Services	272,735	297,507	304,101	331,335	344,666	374,575	377,505
	Operating & Maintenance	40,152	47,572	83,121	104,333	98,232	202,790	139,611
	Non-Operating	14,975	14,098	13,164	14,862	19,582	19,982	21,770
	Capital Outlay	-	-	-	-	-	-	-
		511,174	570,826	636,022	752,672	788,153	937,828	846,664

Village of Sister Bay
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54000	Health & Human Services	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-54100-000-000	HEALTH & HUMAN SERVICES - ANIMAL CONTROL							
100-54100-121-000	PART-TIME WAGES	-	50	1,147	1,200	1,482	1,482	1,482
100-54100-132-000	SOCIAL SECURITY	-	4	88	92	113	113	113
100-54100-144-000	MILEAGE	-	43	44	-	101	176	200
100-54100-512-000	WORKERS COMP	-	15	2	51	55	55	70
		-	112	1,281	1,343	1,751	1,826	1,865
100-54910-000-000	HEALTH & HUMAN SERVICES - CEMETERY							
100-54910-000-000	CEMETERY	3,185	4,614	4,275	2,627	5,000	5,000	5,000
		3,185	4,614	4,275	2,627	5,000	5,000	5,000
	Total Health & Human Services Expenditures	3,185	4,725	5,556	3,970	6,751	6,826	6,865
	Wages	-	50	1,147	1,200	1,482	1,482	1,482
	Benefits & Personnel	-	46	132	92	214	289	313
	Services	3,185	4,614	4,275	2,627	5,000	5,000	5,000
	Operating & Maintenance	-	-	-	-	-	-	-
	Non-Operating	-	15	2	51	55	55	70
		3,185	4,725	5,556	3,970	6,751	6,826	6,865

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55000	Culture, Recreation & Education	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55110-000-000	CRE - LIBRARY							
100-55110-111-000	FULL-TIME WAGES	666	480	1,150	1,262	1,396	1,396	1,172
100-55110-112-000	FULL-TIME OVERTIME WAGES	-	-	86	-	37	-	
100-55110-121-000	PART-TIME WAGES	-	15	302	454	300	946	220
100-55110-131-000	RETIREMENT	45	32	80	86	83	107	83
100-55110-132-000	SOCIAL SECURITY	49	35	109	125	126	137	103
100-55110-133-000	HEALTH	93	118	238	317	330	509	356
100-55110-134-000	DENTAL	11	10	20	23	22	34	29
100-55110-135-000	LIFE	2	2	1	1	1	1	1
100-55110-136-000	DISABILITY	4	3	7	7	4	10	4
100-55110-137-00	HSA BENEFITS -LIBRARY				26			68
100-55110-140-000	VISION	-	-	-	4	3	5	4
100-55110-200-000	OTHER CONTRACTED SERVICES	35,000	36,500	37,892	42,476	39,229	39,229	40,064
100-55110-201-000	ELECTRIC/GAS	12	-	-	-	1,624	-	-
100-55110-510-000	INSURANCE					1,744		1,990
		35,883	37,195	39,886	44,781	44,899	42,374	44,094
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS							
100-55190-200-000	MISC OTHER CULTURE	4,923	2,105	973	2,000	19,640	11,100	2,500
100-55191-000-000	HISTORICAL SOCIETY	5,000	5,000	30,000	5,000	5,000	5,000	15,000
100-55192-000-000	COASTAL BYWAYS	300	300	1,300	500	500	500	500
100-55194-000-000	NORTHERN DOOR CHILDREN'S CENTEI	-	-	-	-	-	-	-
		10,223	7,405	32,273	7,500	25,140	16,600	18,000
100-55193-000-000	CRE - SBAA SUPPORT							
100-55193-111-000	FULL-TIME WAGES	-	-	4,655	6,685	5,583	5,583	20,542
100-55193-112-000	FULL-TIME OVERTIME WAGES	-	-	4,606	4,486	8,662	8,662	10,837
100-55193-113-000	COMP TIME	-	-	-	-	-	-	
100-55193-121-000	PART-TIME WAGES	-	-	1,508	1,244	2,939	2,839	660
100-55193-122-000	PART-TIME OVERTIME WAGES	-	-	-	178	-	-	

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55000	Culture, Recreation & Education	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55193-131-000	RETIREMENT	-	-	531	760	428	428	1,446
100-55193-132-000	SOCIAL SECURITY	-	-	623	885	547	547	1,727
100-55193-133-000	HEALTH	-	-	1,195	3,441	2,036	2,036	5,822
100-55193-134-000	DENTAL	-	-	113	246	137	137	428
100-55193-135-000	LIFE	-	-	5	11	5	5	24
100-55193-136-000	DISABILITY	-	-	41	62	40	40	74
100-55193-137-00	HSA SBAA SUPPORT				60			1,125
100-55193-140-000	VISION	-	-	-	38	21	21	65
100-55193-145-000	EXPENSE ALLOWANCE			35	139	200	200	-
100-55193-200-000	SUPPORT	74,636	66,708	32,349	57,483	63,728	63,728	60,000
100-55193-208-000	GARBAGE	-	-	1,391	1,469	1,500	1,500	1,500
100-55193-303-000	EQUIPMENT RENTAL	-	-	1,791	1,791	2,000	2,000	2,000
100-55193-353-000	GENERAL SUPPLIES	-	-	82	201	100	100	100
100-55193-362-000	GROUNDS REPAIR & MAINTENANCE	-	-	29	435	200	200	200
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	-	300	300	300
		74,636	66,708	48,954	79,612	88,426	88,326	106,850
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS							
100-55194-000-000	DOOR COUNTY HUMANE SOCIETY	5,000	5,000	5,000	5,000	5,000	5,000	5,000
100-55195-000-000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	1,000	1,000	1,000	-
100-55196-000-000	YOUTH CENTER SUPPORT	2,000	2,000	(4,377)	-	-	-	-
100-55197-000-000	NORTHERN DOOR CHILDREN'S CENTER					1,000	1,000	
		8,000	8,000	1,623	6,000	7,000	7,000	5,000
100-55200-000-000	CRE - PARKS							
100-55200-111-000	FULL-TIME WAGES	53,140	56,022	45,703	57,854	72,125	72,125	91,661
100-55200-112-000	FULL-TIME OVERTIME WAGES	597	1,891	2,314	2,631	8,969	8,969	6,353
100-55200-113-000	COMP TIME	-	-	45	-	-	-	
100-55200-114-000	UNWORKED WAGES	-	-	228	-	-	-	
100-55200-121-000	PART-TIME WAGES	6,977	5,742	7,301	6,695	12,966	12,966	3,014

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55000	Culture, Recreation & Education	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55200-131-000	RETIREMENT	3,702	3,937	3,128	4,120	5,494	5,494	6,448
100-55200-132-000	SOCIAL SECURITY	4,394	4,449	3,977	4,764	6,963	6,963	7,641
100-55200-133-000	HEALTH	10,516	13,379	7,430	17,265	25,557	25,557	24,910
100-55200-134-000	DENTAL	1,127	1,119	684	1,259	1,713	1,713	1,805
100-55200-135-000	LIFE	179	222	36	63	64	64	139
100-55200-136-000	DISABILITY	316	311	244	547	250	515	329
100-55200-137-000	HSA	-	0	1536.31	704	225	225	4,829
100-55200-140-000	VISION	-	0	0	191	260	260	270
100-55200-200-000	OTHER CONTRACTED SERVICES	-	2,712	4,341	10,867	13,285	12,500	12,500
100-55200-201-000	ELECTRIC/GAS	1,443	1,434	1,503	1,960	2,250	2,250	2,250
100-55200-202-000	WATER/SEWER/STORM	7,786	6,275	4,008	4,255	4,000	4,000	4,000
100-55200-312-000	IT SUPPORT	-	-	132	-	-		-
100-55200-331-000	MEMBERSHIPS/DUES	-	-	-	480	500	500	500
100-55200-333-000	CONFERENCES/MEETINGS	-	-	-	475	1,000	1,000	1,000
100-55200-351-000	MEDICAL/SAFETY SUPPLIES	-	-	-	547	33	-	-
100-55200-352-000	MINOR EQUIPMENT AND TOOL	345	521	2,687	1,809	6,000	6,000	6,000
100-55200-353-000	GENERAL SUPPLIES	1,558	1,156	1,619	11,178	14,000	14,000	14,000
100-55200-355-000	MEMORIALS SUPPLIES	767	1,817	241	961	1,000	4,000	4,000
100-55200-358-000	FLOWER POTS		3,697	4,340	4,058	6,500	6,500	5,500
100-55200-361-000	REPAIRS AND MAINTENANCE	8,218	2,785	4,488	7,124	5,000	23,000	23,000
100-55200-362-000	GROUNDS MAINTENANCE	7,072	9,717	5,260	11,616	12,500	12,500	12,500
100-55200-369-000	EQUIPMENT MAINTENANCE	-	-	-		1,500	1,500	1,500
100-55200-402-000	CHEMICALS	137	37	44	20	100	100	100
		108,274	117,221	101,291	151,442	202,254	222,701	234,249
100-55201-000-000	CRE - DOG PARK							
100-55201-200-000	OTHER CONTRACTED SERVICES	1,060	1,050	1,270	1,210	1,500	1,500	1,320
100-55201-202-000	WATER/SEWER	199	196	199	205	275	275	275
100-55201-353-000	GENERAL SUPPLIES	411	727	626	419	489	500	500
100-55201-362-000	GROUNDS MAINTENANCE	305	-	-	-	-	-	-

Village of Sister Bay
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55000 Account	Culture, Recreation & Education Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2024 Budget	2025 Budget
		1,976	1,973	2,095	1,834	2,264	2,275	2,095
100-55202-000-000	CRE - WATERFRONT PARK							
100-55202-200-000	OTHER CONTRACTED SERVICES	-	-	-	4,679	-	-	-
100-55202-353-000	GENERAL SUPPLIES	3,587	506	1,067	1,087	-	-	-
100-55202-362-000	GROUNDS MAINTENANCE	1,700	1,700	1,870	20,016	-	-	-
		5,287	2,206	2,937	25,782	-	-	-
100-55203-000-000	CRE - PAVILION							
100-55203-366-000	BUILDING MAINTENANCE	-	-	-		-	-	-
		-	-	-	-	-	-	-
100-55204-000-000	CRE - SLEDDING HILL							
100-55204-392-000	MISCELLANEOUS	13	-	-		-	-	-
		13	-	-	-	-	-	-
100-55300-000-000	CRE -RECREATION PROGRAMS & EVENTS							
100-55300-111-000	FULL-TIME WAGES	-	-	-	835	558	558	469
100-55300-112-000	FT OT WAGES					-		
100-55300-121-000	PART-TIME WAGES	-	-	-	-		-	
100-55300-131-000	RETIREMENT	-	-	-	57	43	43	33
100-55300-132-000	SOCIAL SECURITY	-	-	-	61	55	55	41
100-55300-133-000	HEALTH	-	-	-	145	204	204	142
100-55300-134-000	DENTAL	-	-	-	11	14	14	11
100-55300-135-000	LIFE	-	-	-	0	1	1	1
100-55300-136-000	DISABILITY	-	-	-	1	1	4	2
100-55300-137-000	HSA	-	-	-		114	-	27
100-55300-140-000	VISION	-	-	-	2	1	2	2
100-55300-144-000	MILEAGE	-	-	-	-	410	750	750

Village of Sister Bay
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55000	Culture, Recreation & Education	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55300-145-000	EXPENSE ALLOWANCE	-	-	-	55	600	600	600
100-55300-200-000	CONTRACTED SERVICES	-	-	-	2,387	2,500	2,500	2,500
100-55300-358-000	FIREWORKS	-	-	-	6,893	8,000	8,000	8,000
100-55300-392-000	MISCELLANEOUS	7,768	8,059	9,214	282	11,329	200	200
		7,768	8,059	9,214	10,728	23,830	12,931	12,778
100-55400-000-000	CRE - SPORTS COMPLEX/RECREATION FACILITIES							
100-55400-111-000	FULL-TIME WAGES	16,788	18,860	15,733	17,532	25,401	25,401	29,789
100-55400-112-000	FULL-TIME OVERTIME WAGES	-	-	265	162	256	256	187
100-55400-121-000	PART-TIME WAGES	499	458	3,090	5,303	8,518	8,518	1,980
100-55400-131-000	RETIREMENT	1,143	1,272	1,027	1,203	1,948	1,948	2,099
100-55400-132-000	SOCIAL SECURITY	1,260	1,369	1,369	1,637	2,489	2,489	2,516
100-55400-133-000	HEALTH	3,235	4,139	2,380	5,311	6,000	9,266	8,693
100-55400-134-000	DENTAL	379	381	224	381	624	624	642
100-55400-135-000	LIFE	77	78	12	14	23	23	24
100-55400-136-000	DISABILITY	100	103	90	178	182	182	108
100-55400-137-000	HSA	-	-	72	-	190	-	1,679
100-55400-140-000	VISION	-	-	-	57	29	96	96
100-55400-200-000	OTHER CONTRACTED SERVICES	47	460	540	48	375	2,750	3,300
100-55400-201-000	ELECTRIC/GAS	5,156	4,912	7,316	6,210	7,500	7,500	7,500
100-55400-202-000	WATER/SEWER/STORM	8,967	8,087	10,501	8,416	10,000	10,000	10,000
100-55400-203-000	PHONE	605	617	326	391	400	400	400
100-55400-351-000	MEDICAL & SAFETY					69		
100-55400-352-000	MINOR EQUIPMENT	170	4,418	557	851	1,000	1,000	1,000
100-55400-353-000	GENERAL SUPPLIES	396	238	768	260	344	3,000	3,000
100-55400-361-000	REPAIRS & MAINTENANCE	671	-	2,206	5,534	5,534	12,000	12,000
100-55400-362-000	GROUNDS MAINTENANCE	792	1,516	2,086	3,279	14,250	14,250	14,250
100-55400-366-000	BUILDING MAINTENANCE	319	319	2,810	572	2,000	2,000	2,000

Village of Sister Bay
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55000 Account	Culture, Recreation & Education Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2024 Budget	2025 Budget
		40,602	47,228	51,373	57,339	87,132	101,703	101,263
100-55403-000-000	CRE - BIKE TRAIL							
100-55403-201-000	ELECTRIC	1,611	1,414	1,373	1,624	1,600	1,600	1,600
100-55403-353-000	GENERAL SUPPLIES	-	16	185	-	-	4,000	4,000
100-55403-361-000	REPAIRS AND MAINTENANCE	-	31	-	-	-	5,000	5,000
		1,611	1,462	1,558	1,624	1,600	10,600	10,600
	Total Other Culture & Recreation Expenditures	294,273	297,457	291,202	386,642	482,545	504,510	534,929
	Wages	78,667	83,468	86,986	105,321	147,710	148,219	166,884
	Benefits & Personnel	26,630	30,958	25,209	44,252	57,437	61,309	75,196
	Services	141,444	132,470	103,983	145,681	169,406	160,832	149,709
	Operating & Maintenance	34,231	37,260	42,101	79,887	93,679	121,650	120,650
	Non-Operating	13,300	13,300	32,923	11,500	11,500	11,500	20,500
	Capital Outlay	-	-	-	-	-	-	-
		294,273	297,457	291,202	386,642	479,732	503,510	532,939

Village of Sister Bay
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56000	Conservation & Development	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-56110-000-000	FORESTRY							
100-56110-111-000	FULL-TIME WAGES	-	-	-	6,652	123	6,141	6,003
100-56110-121-000	PART-TIME WAGES	-	-	-	632	109	1,136	264
100-56110-131-000	RETIREMENT	-	-	-	452	9	471	424
100-56300-132-000	SOCIAL SECURITY	-	-	-	512	18	602	517
100-56300-133-000	HEALTH	-	-	-	1,956	-	2,240	1,787
100-56300-134-000	DENTAL	-	-	-	136	-	151	138
100-56300-135-000	LIFE	-	-	-	5	-	6	5
100-56300-136-000	DISABILITY	-	-	-	38	-	44	22
100-56300-140-000	VISION	-	-	-	19	-	23	22
100-56300-200-000	CONTRACTED SERVICES	-	-	-	35	2,750	10,000	5,000
		-	-	-	10,438	3,009	20,814	14,182
100-56200-000-000	ENVIRONMENTAL PROTECTION - GREEN TIER							
100-56200-144-000	MILEAGE	-	-	-	-	-	500	500
100-56200-200-000	SERVICES & GENERAL SUPPORT	-	-	-	-	-	2,000	2,000
100-56200-311-000	WEBSITE	-	-	-	-	-	500	500
100-56200-325-000	ADVERTISING & NOTICES	-	-	-	-	-	1,500	1,500
100-56300-332-000	EDUCATION	-	-	-	-	-	300	300
100-56300-353-000	GENERAL SUPPLIES	-	-	-	-	-	200	200
		-	-	-	-	-	5,000	5,000
100-56300-000-000	PLANNING							
100-56300-121-000	PART-TIME WAGES	-	-	725	-	-	-	-
100-56300-132-000	SOCIAL SECURITY	-	-	55	-	-	-	-
100-56300-200-000	CONTRACTED SERVICES	-	-	438	-	5,000	50,000	40,386
		-	-	1,218	-	5,000	50,000	40,386
100-56400-000-000	ZONING							

Village of Sister Bay
2024 Annual Budget

56000	Conservation & Development	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-56400-111-000	FULL-TIME WAGES	-	-	-	-	52,000	52,000	73,270
100-56400-114-000	UNWORKED WAGES	-	-	-	-	-	-	
100-56400-121-000	PART-TIME WAGES	-	-	725	-	-	-	19,200
100-56400-131-000	RETIREMENT	-	-	-	-	3,588	3,588	5,012
100-56400-132-000	SOCIAL SECURITY	-	-	55	-	3,978	3,978	6,985
100-56400-133-000	HEALTH	-	-	-	-	20,364	20,364	15,525
100-56400-134-000	DENTAL	-	-	-	-	1,474	1,474	873
100-56400-135-000	LIFE	-	-	-	-	91	91	428
100-56400-136-000	DISABILITY	-	-	-	-	513	513	260
100-56400-137-000	HSA	-	-	-	-	4,500	4,500	3,150
100-56400-140-000	VISION	-	-	-	-	137	137	101
100-56400-142-000	RECRUITMENT	-	-	-	-	500	500	500
100-56400-143-000	RECOGNITION	-	-	-	-	450	450	450
100-56400-144-000	MILEAGE	-	-	-	-	500	500	500
100-56400-200-000	CONTRACTED SERVICES	-	-	8,283	-	1,160	-	-
100-56400-204-000	CELL PHONE	-	-	-	-	1,500	1,500	1,500
100-56400-209-000	LEGAL	-	-	-	-	5,000	5,000	5,000
100-56400-310-000	COMPUTER SOFTWARE/HARDWARE	-	-	-	-	25,290	20,000	7,240
100-56400-312-000	IT SUPPORT	-	-	-	-	4,250	4,250	4,250
100-56400-321-000	OFFICE SUPPLIES	-	-	-	-	1,826	4,000	4,000
100-56400-322-000	POSTAGE	-	-	-	-	1,412	3,500	3,500
100-56400-324-000	PRINTING & COPYING	-	-	-	-	111	3,000	3,000
100-56400-325-000	PUBLIC NOTICES	-	-	-	-	1,000	1,000	5,000
100-56400-331-000	MEMBERSHIP DUES	-	-	-	-	500	500	500
100-56400-332-000	EDUCATION/TRAINING	-	-	-	-	500	500	500
100-56400-333-000	CONFERENCES/MEETINGS	-	-	-	-	500	500	500
100-56400-512-000	WORKERS COMPENSATION	-	-	-	-	96	96	685
		-	-	9,063	-	131,240	131,941	161,929

Village of Sister Bay
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56000	Conservation & Development	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
100-56600-000-000	DEVELOPMENT - URBAN DEVELOPMENT							
100-56600-200-000	OTHER CONTRACTED SERVICES	-	-	592	143,764	10,000	10,000	10,000
		-	-	592	143,764	10,000	10,000	10,000
100-56700-000-000	DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM							
100-56700-200-000	OTHER CONTRACTED SERVICES	3,026	11,220	5,899	15,280	12,966	39,700	10,000
100-56701-000-000	INFORMATION BOOTH	1,752	11,643	2,015	1,988	2,000	2,000	2,000
100-56702-000-000	TOURISM ZONE CHARGES	-	-	35,724	50,959	51,814	57,600	57,600
100-56703-000-000	DCEDC	5,000	5,000	5,000	5,000	-	5,000	-
100-56705-000-000	BAY LAKES REGIONAL PLANNING	-	-	2,689	3,239	4,386	4,386	4,386
		9,779	27,863	51,327	76,465	71,166	108,686	73,986
	Total Conservation & Development Expenditures	9,779	27,863	62,200	230,668	220,415	326,441	305,483
	Wages	-	-	1,450	7,284	52,232	59,277	98,737
	Benefits & Personnel	-	-	111	3,119	36,122	40,132	37,199
	Services	3,026	11,220	15,211	159,079	38,376	118,200	73,886
	Operating & Maintenance	-	-	-	-	35,389	39,750	30,990
	Non-Operating	6,752	16,643	45,428	61,186	58,296	69,082	64,671
		9,779	27,863	62,200	230,668	220,415	326,441	305,483

Village of Sister Bay
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59000	Other Financing Uses	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
100-59200-000-000	TRANSFERS TO							
100-59225-000-000	TRANSFER TO TKH	10,000	15,000	15,000	15,000	25,000	25,000	25,000
100-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	-		180,000	180,000	319,172
100-59400-000-000	TRANSFER TO CAPITAL PROJECTS	175,000	418,143	420,000	467,000	912,477	912,477	1,114,000
		185,000	433,143	435,000	482,000	1,117,477	1,117,477	1,458,172
	Total Transfers	185,000	433,143	435,000	482,000	1,117,477	1,117,477	1,458,172

Wages	-	-	-	-	-	-	-
Benefits & Personnel	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-
Operating & Maintenance	-	-	-	-	-	-	-
Non-Operating	185,000	433,143	435,000	482,000	1,117,477	1,117,477	1,458,172
	185,000	433,143	435,000	482,000	1,117,477	1,117,477	1,458,172

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204 Account	Special Revenue - Marina Fest Fun Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	6/30/2023 Actual	12/31/2023 Projected	12/31/2023 Budget	2024 Budget
Beginning Fund Balance		**19,491**	**26,363**	**32,900**	**40,252**	**40,252**	**40,252**	**(0)**
Revenues								
204-46000-00-0000	CHARGES							
		-	5,828	8,459	500	8,286	7,200	-
204-48000-000-000	MISCELLANEOUS REVENUES							
		7,223	15,754	19,554	-	16,752	15,300	-
Total Marina Fest Revenues		7,223	21,582	28,014	500	25,038	22,500	-
Expenditures								
204-55301-000-000	EVENT EXPENDITURES							
		351	15,045	20,661	7,987	65,291	21,850	-
Total Marina Fest Expenditures		351	15,045	20,661	7,987	65,291	21,850	-
	Ending Fund Balance	**26,363**	**32,900**	**40,252**	**32,766**	**(0)**	**40,902**	**(0)**
	Proof to Audit	*26,361*	*32,900*	*40,252*				

Village of Sister Bay
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205 Account	Special Revenue - TKH Ice Rink Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**21,106**	**19,972**	**22,878**	**29,499**	**29,499**	**29,499**	**58,857**
Revenues								
205-46000-000-000	PUBLIC CHARGES							
205-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	-
205-46751-000-000	BOARD/BANNER ADVERTISING	5,784	1,498	5,119	250	5,000	5,000	5,000
205-46752-000-000	ADMISSION FEES	-	-	-				
205-46753-000-000	SKATE RENTAL	6,338	9,893	6,747	955	1,200	5,000	5,000
205-46754-000-000	SKATE SHARPENING	235	529	357	40	50	325	325
205-46755-000-000	BROOMBALL FEES	2,400	2,400	2,500	500	2,400	2,400	2,400
205-46756-000-000	PRODUCT SALES	38	89	62	42	75	75	75
205-46757-000-000	CONCESSIONS	1,324	3,194	5,488	3,047	4,500	4,500	4,500
205-46758-000-000	VENDING SALES	-	-	-			-	-
205-46759-000-000	MISC PUBLIC CHARGES	-	-	943	1,415	1,415	1,415	1,415
		16,118	17,603	21,216	6,248	14,640	18,715	18,715
205-48000-000-000	MISCELLANEOUS REVENUES							
205-48110-000-000	INTEREST INCOME	-	-	-	625	202	-	-
205-48500-000-000	DONATIONS	449	123	284	710	500	500	500
205-48995-000-000	MISC OTHER REVENUE	23	33	108	10	10	1,500	500
		472	156	392	1,345	712	2,000	1,000
205-49000-000-000	OTHER SOURCES							
205-49210-000-000	TRANSFERS FROM GENERAL FUND	10,000	15,000	15,000	15,000	25,000	25,000	25,000
		10,000	15,000	15,000	15,000	25,000	25,000	25,000
Total Ice Rink Revenues		26,590	32,759	36,608	22,593	40,352	45,715	44,715

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205 Account	Special Revenue - TKH Ice Rink Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Expenditures								
205-55401-000-000	ICE RINK EXPENDITURES							
205-55401-111-000	WAGES, FULL-TIME	7,197	7,611	7,931	2,860	1,356	12,959	16,452
205-55401-112-000	WAGES, FULL-TIME OVERTIME	-	188	144	-	-	819	587
205-55401-121-000	WAGES, PART-TIME	9,276	8,479	7,827	5,965	3,333	10,137	10,192
205-55401-122-000	OVERTIME	-	-	-	73	-	756	-
205-55401-131-000	RETIREMENT	415	280	349	128	95	439	456
205-55401-132-000	SOCIAL SECURITY	1,278	1,301	1,205	677	360	1,871	2,084
205-55401-133-000	INSURANCE, MEDICAL	626	1,028	731	311	242	1,226	1,147
205-55401-134-000	INSURANCE, DENTAL	54	95	64	22	17	83	75
205-55401-135-000	INSURANCE, GROUP LIFE	8	12	6	2	3	13	13
205-55401-136-000	INSURANCE, DISABILITY	22	31	33	9	9	42	27
205-55401-137-000	HSA EXPENSE	86	84	-	-	55	218	331
205-55401-140-000	VISION	-	-	-	2	2	14	11
205-55401-142-000	RECRUIT/TESTING/PHYSICALS	-	-	-	-		-	-
205-55401-143-000	RECOGNITION	200	200	200	-	-	200	200
205-55401-205-000	INTERNET	1,199	1,199	1,199	1,199	300	1,200	600
205-55401-301-000	GAS/OIL/FLUIDS	-	91	-	23	49	100	100
205-55401-312-000	IT SUPPORT					106	200	200
205-55401-321-000	OFFICE SUPPLIES	28	24	119	26	8	50	50
205-55401-322-000	POSTAGE	9	7	83	72	87	130	100
205-55401-324-000	PRINTING AND COPYING	53	16	104	8	15	25	25
205-55401-325-000	ADVERTISING	244	1,067	1,771	403	354	1,750	1,750
205-55401-326-000	OFFICE EQUIPMENT	-	538	-	-	-	50	50
205-55401-332-000	TRAVEL/TRAINING	-	-	-	-	-	-	-
205-55401-351-000	MEDICAL/SAFETY SUPPLIES	47	10	196	-	149	150	200
205-55401-353-000	DAILY WRISTBANDS	-	-	-	-	-	-	-
205-55401-354-000	SUPPLIES FOR RESALE	140	153	98	-	65	250	200

Village of Sister Bay
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205 Account	Special Revenue - TKH Ice Rink Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
205-55401-357-000	FOOD/BEVERAGE FOR RESALE	1,322	2,904	2,690	1,582	592	2,000	2,500
205-55401-362-000	ICE RINK MAINTENANCE	3,366	-	221	-	-	3,500	1,000
205-55401-363-000	VEHICLE MAINTENANCE	-	-	-			-	-
205-55401-366-000	BUILDING (TKH)	-	158	700	-	-	700	700
205-55401-369-000	EQUIPMENT MAINTENANCE	-	-	-	-	-	100	100
205-55401-401-000	CUSTODIAL SUPPLIES	-	71	21	-	-	50	50
205-55401-403-000	TOOLS/MINOR EQUIPMENT	78	1,934	889	39	2,703	2,500	2,500
205-55401-408-000	RECREATION EQUIP/SUPPLIES	506	771	1,242	-	178	1,200	1,200
205-55401-510-000	PROPERTY/LIABILITY INSURANCE	258	464	544	586	495	650	702
205-55401-512-000	INSURANCE, WORK COMP	661	657	645	542	411	573	733
205-55401-523-000	UNEMPLOYMENT COSTS	-	-	-			-	-
205-55401-550-000	BANK FEES & FINANCE CHARGES	57	9	506	36	10	150	150
205-55401-599-000	WAGE REIMB TO MARINA	-	-	-			-	-
205-55401-700-000	BROOMBALL REF FEES	570	450	450	-	-	800	800
205-55401-710-000	FESTIVAL/EVENT COSTS	-	-	-	-	-	300	-
205-55401-720-000	PERMITS & FEES	25	20	20	-	-	50	50
205-55401-999-000	CONTINGENCY, TKH	-	-	-	-	-	450	-
Total Ice Rink Expenditures		27,725	29,854	29,986	14,565	10,994	45,705	45,335
	Ending Fund Balance	**19,971**	**22,877**	**29,500**	**37,527**	**58,857**	**29,509**	**58,237**
	Proof to Audit	*19,972*	*22,878*	*29,499*	*37,525*			

Village of Sister Bay
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300 Account	Debt Service Fund Description	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**162,277**	**20,116**	**631**	**48,409**	**178,876**	**489,256**	**565,025**	**565,025**	**22,108**
Revenues										
300-41000-000-000	TAX REVENUE									
300-41110-000-000	PROPERTY TAXES	768,130	1,222,130	1,026,458	840,000	840,000	764,092	790,000	790,000	790,000
300-41210-000-000	ROOM TAXES	182,276	196,411	175,547	295,930	479,028	483,494	499,941	499,941	499,941
		950,406	1,418,541	1,202,005	1,135,930	1,319,028	1,247,586	1,289,941	1,289,941	1,289,941
300-48000-000-000	MISCELLANEOUS REVENUE									
300-48110-000-000	INTEREST INCOME	14,243	14,647	-	-	-	-	-	-	-
		14,243	14,647	-	-	-	-	-	-	-
300-49000-00-0000	OTHER SOURCES									
300-49100-000-000	DEBTPROCEEDS									
300-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	180,000	180,000	319,172
300-49242-000-000	TRANSFERS FROM PEBBLE BEACH FUN	-	-	37,551	37,468	37,500	430,100	59,528	59,528	59,528
300-49250-000-000	TRANSFERS FROM TID FUNDS	-	245,000	-	-	130,000	20,000	-	-	-
300-49261-000-000	TRANSFER FROM WATER FUNH									
300-49262-000-000	TRANSFER FROM TREATMENT FUND									
300-49263-000-000	TRANSFERFROM COLLECTION FUND									
300-49269-000-000	TRANSFER FROM MARINA FUND									
300-49400-000-000	DEBT PREMIUM	-	-	-	-	-	-	1,360	-	-
		-	245,000	37,551	37,468	167,500	450,100	240,888	239,528	378,700
Total Debt Service Revenues		964,649	1,678,188	1,239,555	1,173,398	1,486,528	1,697,686	1,530,829	1,529,469	1,668,641
Expenditures										
300-58100-00-0000	PRINCIPAL EXPENDITURES									
300-58100-601-032	#32 LIBRARY PRINCIPAL	8,747	8,933	4,540	-	-	-	-	-	-
300-58100-601-034	#34 SPORTS COMPLEX LAND	31,240	31,903	16,213	-	-	-	-	-	-
300-58100-601-036	#36 SPORTS COMPLX/FIRE STATION	64,979	66,359	33,724	-	-	-	-	-	-
300-58100-601-039	#39 STATE TRUST/FIRE STATION	237,422	242,466	123,221	-	-	-	-	-	-
300-58100-601-047	#47 BS STORMSEWER/WATER PRV	34,639	35,375	17,977	-	-	-	-	-	-
300-58100-601-050	#50 WATERFRONT/SPORTS COMPLEX	200,000	225,000	250,000	300,000	190,000	-	-	-	-
300-58100-601-051	#51 JOHNSON PROPERTY	98,750	130,000	145,000	195,000	-	-	-	-	-

Village of Sister Bay
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300 Account	Debt Service Fund Description	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
300-58100-601-053	#53 BEACH EXPANSION LOAN	38,689	250,045	-	-	-	-	-	-	-
300-58100-601-054	#54 GAROT INFRASTRUCTURE LOAN	-	82,311	69,537	71,528	123,509	177,106	53,402	53,402	-
300-58100-601-055	#55 BRAUN PROPERTY LOAN	59,626	306,208	69,332	52,146	-	-	-	-	-
300-58100-601-057	#57 QUARRY LOAN	302,621	16,279	158,178	146,437	-	-	-	-	-
300-58100-601-058	#58 WTRFT/SP CPX PRINCIPAL	-	-	-	-	480,000	725,000	760,000	760,000	785,000
300-58100-601-060	#60 PEBBLE BEACH	-	-	-	-	-	402,149	597,831	597,831	-
300-58100-601-064	#64 WILTSE PROPERTY					84,000	87,000	270,000	270,000	-
300-58100-601-065	#65 STFLP BROADBAND		-	-	-	-	-	-	-	120,000
300-58100-601-066	#66 WILTSE/PW BLDG		-	-	-	-	-	-	-	-
300-58100-601-067	#67 WILTSE/PW BLDG		-	-	-	-	-	-	-	275,000
300-58100-601-068	#68 BROADBAND BONDS		-	-	-	-	-	-	-	
300-58100-604-000	PMT TO BOND ESCROW AGENT	-	-	-	-	-	-	-	-	-
										-
		1,076,713	1,394,880	887,722	765,111	877,509	1,391,255	1,681,233	1,681,233	1,180,000
300-58200-000-000	INTEREST EXPENDITURES									
300-58200-602-032	#32 LIBRARY INTEREST	424	238	48	-	-	-	-	-	-
300-58200-602-034	#34 SPORTS COMPLEX LAND INT	1,513	850	172	-	-	-	-	-	-
300-58200-602-036	#36 SPORTS CMPLX/FIRE STA INT	3,148	1,767	357	-	-	-	-	-	-
300-58200-602-039	#39 STATE TRUST/FIRE STA INT	11,502	6,458	1,304	-	-	-	-	-	-
300-58200-602-047	#47 BAYSHORE PRV INTEREST	1,678	942	190	-	-	-	-	-	-
300-58200-602-050	#50 WATERFRONT/SPRTS COMP INT	34,964	28,840	21,403	12,090	3,420	-	-	-	-
300-58200-602-051	#51 JOHNSON BOND INTEREST	20,300	15,025	10,031	3,656	-	-	-	-	-
300-58200-602-053	#53 BEACH EXPANSION LOAN INT	5,911	4,861		-	-	-	-	-	-
300-58200-602-054	#54 GAROT LOAN INT	14,365	14,635	12,763	10,772	8,791	5,194	1,343	1,866	-
300-58200-602-055	#55 BRAUN PROP LOAN INT	12,463	10,881	2,758	907	-	-	-	-	-
300-58200-602-057	#57 QUARRY LOAN INTEREST	13,629	8,096	7,278	2,727	-	-	-	-	-
300-58200-602-058	#58 WTRFT/SP CPX INTEREST	210,200	210,200	210,200	210,200	205,400	193,350	178,500	178,500	163,050
300-58200-602-060	#60 PEBBLE BEACH	-	-	37,551	37,468	37,499	28,106	22,284	22,284	-
300-58200-602-064	#64 WILTSE PROPERTY				-	7,804	4,013	2,886	2,886	-
300-58200-602-065	#65 STFLP BROADBAND		-	-	-	-	-	-	-	168,947
300-58200-602-066	#66 WILTSE/PW BLDG		-	-	-	-	-	187,500	187,500	-
300-58200-602-067	#67 WILTSE/PW BLDG		-	-	-	-	-	-	-	176,869
300-58200-602-068	#68 BROADBAND BONDS		-	-	-	-	-	-	-	-
300-58200-603-000	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-	-	-	-

Village of Sister Bay
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300	Debt Service Fund	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
		330,097	302,793	304,054	277,821	262,915	230,662	392,513	393,036	508,866
300-59000-000-000	TRANSFERS AND OTHER									
300-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	35,724	-	-	-	-
300-59400-000-000										
300-59500-000-000										
		-	-	-	-	35,724	-	-	-	-
Total Debt Service Expenditures		1,406,810	1,697,673	1,191,776	1,042,932	1,176,147	1,621,917	2,073,746	2,074,269	1,688,866
	Ending Fund Balance	**(279,884)**	**631**	**48,410**	**178,876**	**489,256**	**565,025**	**22,108**	**20,225**	**1,883**
	Proof to Audit (p.10)	*20,116*	*631*	*48,409*	*178,876*	*489,256*	565,025	303,211	20,225	

	2023	2024	2025	2026	2027	2028	2029+	2029	2030	2031
DESCRIPTION - GENERAL FUND										
Loan 50 - Waterfront & Sports Complex - 5/24/11 - 4.21%										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Loan 51 - Johnson Property - 4/26/11 - 4.43%										
Principal	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-		-	-	-	-	-
Loan 53 - Beach Expansion - 5/19/15 - 2.09%										
Principal	-	-	-	-		-		-	-	-
Interest	-	-	-	-		-		-	-	-
Loan 54 - Stony Ridge Development - 5/25/16 - 2.5%										
Principal	177,106	53,402	-	-	-	-	-	-	-	-
Interest	5,194	1,866	-	-	-	-	-	-	-	-
Loan 55 - Braun Property - 4/28/15 - 2.60%										
Principal	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-		-	-	-	-	-
Loan 56 - 2016 Bank Refinancing Loans 32-48 - 4/8/16 - 2.086%										
Principal 32 Library	-	-	-	-		-	-	-	-	-
Interest 32 Library	-	-	-	-		-	-	-	-	-
Principal 34 Sports Complex	-	-	-	-		-	-	-	-	-
Interest 34 Sports Complex	-	-	-	-		-	-	-	-	-
Principal 36 Fire Station A	-	-	-	-		-	-	-	-	-
Interest 36 Fire Station A	-	-	-	-		-	-	-	-	-
Principal 39 Fire Station B	-	-	-	-		-	-	-	-	-
Interest 39 Fire Station B	-	-	-	-		-	-	-	-	-
Principal 47 Bay Shore Stormsewer	-	-	-	-		-	-	-	-	-
Interest 47 Bay Shore Stormsewer	-	-	-	-		-	-	-	-	-
Loan 57 - Quarry Property - 11/21/16 - 2.50%										
Principal	-	-	-	-		-	-	-	-	-
Interest	-	-	-	-		-	-	-	-	-
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property - 8/23/17 - 2.53%					callable starting 4/1/2027					
Principal	725,000	760,000	785,000	820,000	830,000	870,000	2,790,000	900,000	940,000	950,000
Interest	193,350	178,500	163,050	144,950	122,250	96,750	127,050	70,200	42,600	14,250
Loan 60 - 2019 Note - Pebble Beach Property - 9/12/2019 - 3.75%										
Principal	402,149	597,831	-	-	-		-			
Interest	28,106	22,284	-	-	-		-			
Loan 64 - 2021 Note - Wiltse Property - 2/9/2021 - 1.28%										
Principal	87,000	270,000	-	-	-					
Interest	4,013	2,886	-	-	-					
Loan 65 - 2024 State Trust Fund Loan - Broadband - 2023 - 6.25%										
Principal	-	-	120,000	105,000	115,000	120,000	3,095,000	125,000	130,000	140,000
Interest	-	-	168,947	184,741	178,861	172,723	1,573,404	166,384	159,785	152,730
Loan 66 - 2024 NAN - Wiltse Infrastructure & PW Building - 4/1/2024 - 5.00%										
Principal	-	-	-				-			
Interest	-	187,500	-				-			
Loan 67 - 2024 GO Refunding Bonds - Wiltse Infrastructure & PW Building - 10/1/2024 - 4.75%										
Principal	-	-	275,000	115,000	120,000	130,000	3,360,000	135,000	145,000	150,000
Interest	-	-	176,869	189,627	183,018	175,986	1,503,280	168,533	160,658	152,361
Loan 68 - 2024 Taxable GO Refunding Bonds - Broadband - 12/1/2024 - 5.75%										
Principal	-	-								
Interest	-	-								
Loan 69-2025 GO Bond Admin Building Projected 4.5%										
				Principal and Interest payments will be added to schedule after finalization with first payments to occur in 2026.						
Subtotal Principal Due	*1,391,255*	*1,681,233*	1,180,000	*1,040,000*	*1,065,000*	*1,120,000*	9,245,000	*1,160,000*	*1,215,000*	*1,240,000*
Subtotal Interest Due	*230,662*	*393,036*	508,866	*519,318*	*484,129*	*445,459*	3,203,734	*405,117*	*363,043*	*319,341*
TOTAL GENERAL FUND DEBT SERVICE	1,621,917	2,074,269	1,688,866	1,559,318	1,549,129	1,565,459	12,448,734	1,565,117	1,578,043	1,559,341

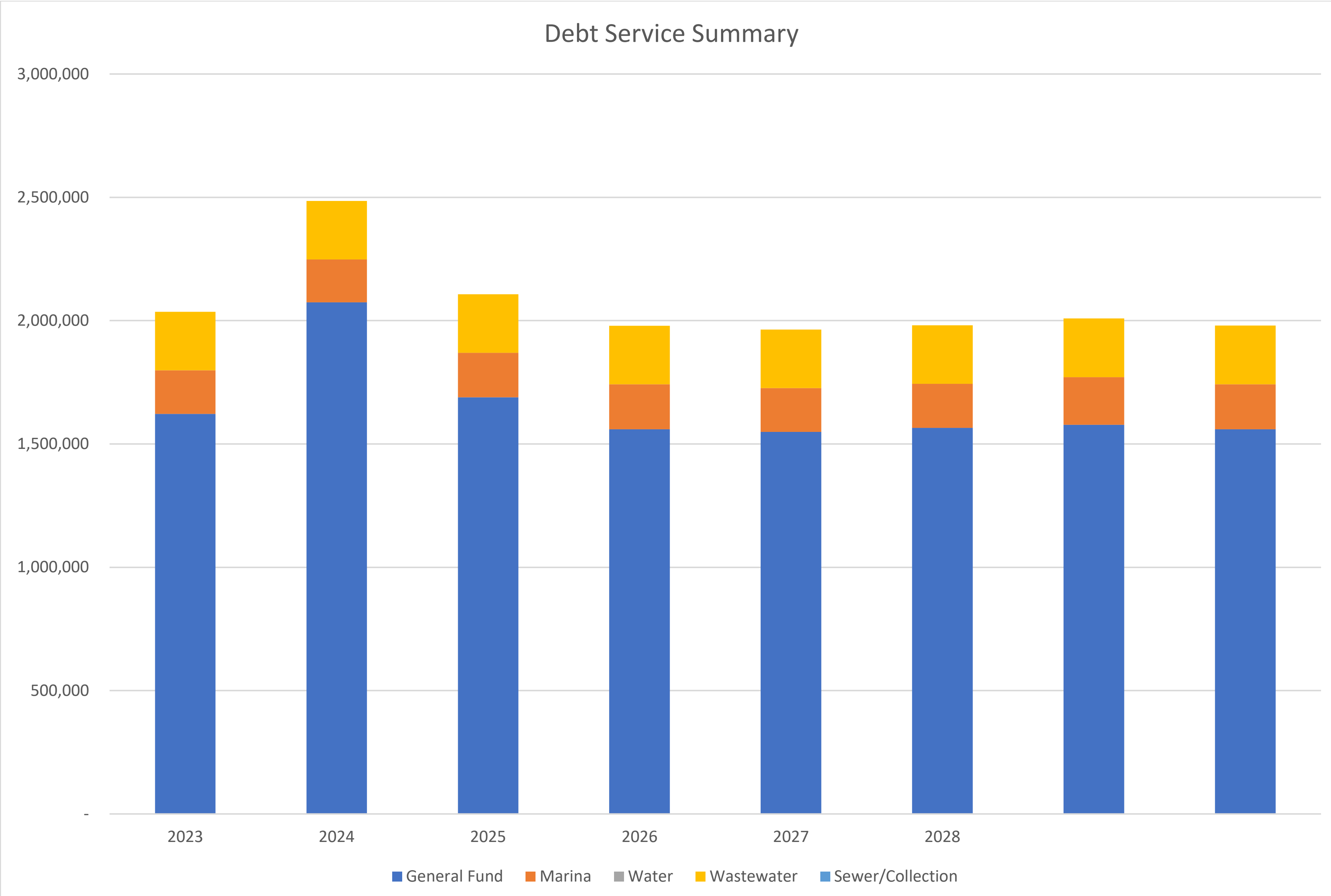
	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055							Remaining Payments	Balance Due
Loan 50 Principal																															-	-
Loan 50 Interest																															-	
Loan 51 Principal																															-	-
Loan 51 Interest																															-	
Loan 53 Principal																															-	-
Loan 53 Interest																															-	
Loan 54 Principal																															-	-
Loan 54 Interest																															-	
Loan 55 Principal																															-	-
Loan 55 Interest																															-	
Loan 56 Principal 32 Library																															-	-
Interest 32 Library																															-	
Principal 34 Sports Complex																															-	
Interest 34 Sports Complex																															-	
Principal 36 Fire Station A																															-	
Interest 36 Fire Station A																															-	
Principal 39 Fire Station B																															-	
Interest 39 Fire Station B																															-	
Principal 47 Bay Shore Stormsewer																															-	
Interest 47 Bay Shore Stormsewer																															-	
Loan 57 Principal																															-	-
Loan 57 Interest																															-	
Loan 58 Principal																															6,095,000	6,749,050
Loan 58 Interest																															654,050	
Loan 60 Principal																															-	-
Loan 60 Interest																															-	
Loan 64 Principal																															-	-
Loan 64 Interest																															-	
Loan 65 Principal	145,000	155,000	165,000	170,000	180,000	190,000	205,000	215,000	225,000	240,000	255,000	270,000	285,000																		3,555,000	5,833,676
Loan 65 Interest	145,213	137,224	128,623	119,535	109,953	99,778	88,915	77,365	65,265	52,358	38,498	23,730	8,051																		2,278,676	
Loan 66 Principal																															-	-
Loan 66 Interest																															-	
Loan 67 Principal	160,000	170,000	180,000	190,000	200,000	215,000	225,000	235,000	245,000	260,000	270,000	285,000	295,000																		4,000,000	6,228,780
Loan 67 Interest	143,643	134,361	124,518	114,111	103,143	91,471	79,518	68,177	57,077	45,399	33,143	20,308	6,859																		2,228,780	
Loan 68 Principal																															-	-
Loan 68 Interest																															-	
Loan 69-2025 GO Bond Admin Building Projected 4.5%																															-	
Subtotal Principal Due	*305,000*	*325,000*	*345,000*	*360,000*	*380,000*	*405,000*	*430,000*	*450,000*	*470,000*	*500,000*	*525,000*	*555,000*	*580,000*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,331,233	
Subtotal Interest Due	*288,856*	*271,585*	*253,141*	*233,646*	*213,096*	*191,249*	*168,433*	*145,542*	*122,342*	*97,757*	*71,641*	*44,038*	*14,910*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,554,542	
TOTAL GENERAL FUND DEBT SERVICE	593,856	596,585	598,141	593,646	593,096	596,249	598,433	595,542	592,342	597,757	596,641	599,038	594,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,885,775	18,811,506

Enterprise Fund Debt
Principal and Interest Payment Schedules

	2023	2024	2025	2026	2027	2028	2029+	2029	2030	2031
DESCRIPTION - MARINA FUND										
Loan 58 - 2017 Bonds Waterfront/Sports Complex & Johnson Property										
Principal	140,000	140,000	150,000	155,000	155,000	160,000	530,000	165,000	185,000	180,000
Interest	36,425	33,625	30,725	27,288	23,025	18,300	24,300	13,425	8,175	2,700
Loan 67 - 2025 GO Refunding Bonds Projected - Marina Bldg 4.5%										
Principal	-	-		Principal and Interest payments will be added to schedule after finalization with first payments to occur in 2026.						
Interest	-	-								
Subtotal Principal Due	*140,000*	*140,000*	150,000	*155,000*	*155,000*	*160,000*	*530,000*	*165,000*	*185,000*	*180,000*
Subtotal Interest Due	*36,425*	*33,625*	30,725	*27,288*	*23,025*	*18,300*	*24,300*	*13,425*	*8,175*	*2,700*
TOTAL MARINA FUND DEBT SERVICE	176,425	173,625	180,725	182,288	178,025	178,300	554,300	178,425	193,175	182,700
DESCRIPTION - WATER FUND										
Subtotal Principal Due	-	-	-	-	-		-	-	-	-
Subtotal Interest Due	-	-	-	-	-		-	-	-	-
TOTAL WATER FUND DEBT SERVICE	-	-	-	-	-			-	-	-
DESCRIPTION - WASTEWATER FUND										
Loan 62 - 2021 WWTP Upgrade USDA Financing - 40 years @ 1.75% - paying over 20 years - first payment 5/1/2021										
Principal	150,897	153,406	156,270	159,029	161,837	164,569	2,425,038	167,600	170,559	173,570
Interest	57,662	55,154	52,289	49,530	46,723	43,991	286,233	40,960	38,001	34,989
Loan 63 - 2021 WWTP Capacity Settlement 10/7/21 @ 1.95%										
Principal	25,000	25,000	25,000	26,000	26,000	27,000	85,000	28,000	28,000	29,000
Interest	4,417	3,929	3,442	2,945	2,438	1,921	2,506	1,385	839	283
Subtotal Principal Due	*175,897*	*178,406*	181,270	*185,029*	*187,837*	*191,569*	*2,510,038*	*195,600*	*198,559*	*202,570*
Subtotal Interest Due	*62,079*	*59,083*	55,731	*52,475*	*49,161*	*45,912*	*288,739*	*42,345*	*38,840*	*35,272*
TOTAL WASTEWATER FUND DEBT SERVICE	237,976	237,489	237,001	237,504	236,998	237,481	2,798,777	237,945	237,399	237,842
DESCRIPTION - SEWER COLLECTION FUND										
Subtotal Principal Due	-	-	-	-	-		-	-	-	-
Subtotal Interest Due	-	-	-	-	-		-	-	-	-
TOTAL SEWER FUND DEBT SERVICE	-	-	-	-	-		-	-	-	-
Subtotal Principal Due	*1,707,152*	*1,999,639*	1,511,270	*1,380,029*	*1,407,837*	*1,471,569*	*12,285,038*	*1,520,600*	*1,598,559*	*1,622,570*
Subtotal Interest Due	*329,166*	*485,744*	595,322	*599,080*	*556,315*	*509,670*	*3,516,773*	*460,886*	*410,058*	*357,313*
TOTAL DEBT SERVICE PAYMENTS	**2,036,318**	**2,485,383**	2,106,592	**1,979,109**	**1,964,152**	**1,981,239**	**15,801,811**	**1,981,486**	**2,008,617**	**1,979,883**
DESCRIPTION - INTERFUND LOANS										
Loan 52 - TIF #1 to Marina										
Principal	57,099	58,241	59,406	60,594	61,806	63,042	-	-	-	-
Interest	7,204	6,062	4,897	3,709	2,497	1,261	-	-	-	-
Total of Loan 52	*64,303*	*64,303*	64,303	*64,303*	*64,303*	*64,303*	-	-	-	-
Loan 59 - Marina to Marina Fest Fund										
Principal	-	-	-	-	-		-	-	-	-
Interest	-	-	-	-	-		-	-	-	-
Total of Loan 59	-	-	-	-	-			-	-	-

	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	Remaining Payments	Balance Due
DESCRIPTION - MARINA FUND																																
Loan 58 Principal																															1,290,000	1,447,263
Loan 58 Interest																															157,263	
Loan 67 Principal																															-	-
Loan 67 Interest				-	-	-	-	-	-	-	-	-	-	-																	-	
Subtotal Principal Due																															*1,290,000*	
Subtotal Interest Due																															*157,263*	
TOTAL MARINA FUND DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1,447,263	1,447,263
DESCRIPTION - WATER FUND																																
Subtotal Principal Due																															-	
Subtotal Interest Due																															-	
TOTAL WATER FUND DEBT SERVICE																															-	-
DESCRIPTION - WASTEWATER FUND																																
Loan 62 Principal	176,542	179,752	182,925	186,155	189,384	192,786	196,189	199,653	203,158	206,765																					3,220,149	3,754,069
Loan 62 Interest	32,017	28,808	25,634	22,404	19,175	15,774	12,370	8,906	5,401	1,794																					533,920	
Loan 63 Principal	-	-	-	-	-	-	-	-	-	-	-																				214,000	231,180
Loan 63 Interest	-	-	-	-	-	-	-	-	-	-	-																				17,180	
Subtotal Principal Due	*176,542*	*179,752*	*182,925*	*186,155*	*189,384*	*192,786*	*196,189*	*199,653*	*203,158*	*206,765*																					*3,434,149*	
Subtotal Interest Due	*32,017*	*28,808*	*25,634*	*22,404*	*19,175*	*15,774*	*12,370*	*8,906*	*5,401*	*1,794*																					*551,100*	
TOTAL WASTEWATER FUND DEBT SERVICE	208,559	208,560	208,559	208,559	208,559	208,560	208,559	208,559	208,559	208,559																					3,985,249	3,985,249
DESCRIPTION - SEWER COLLECTION FUND																																
Subtotal Principal Due																															-	
Subtotal Interest Due																															-	
TOTAL SEWER FUND DEBT SERVICE																															-	-
Subtotal Principal Due																															*20,055,382*	
Subtotal Interest Due																															*6,262,904*	
TOTAL DEBT SERVICE PAYMENTS																															**26,318,286**	**24,244,017**
DESCRIPTION - INTERFUND LOANS																																
Loan 52 Principal																															303,089	321,514
Loan 52 Interest																															18,425	
Total of Loan 52																															*321,514*	
Loan 59 Principal																															-	-
Loan 59 Interest																															-	
Total of Loan 59																															-	

Village of Sister Bay
2023 Annual Budget



Village of Sister Bay
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400	Capital Improvement Fund	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Beginning Fund Balance		**1,177,719**	**1,015,816**	**1,214,791**	**1,598,959**	**2,122,886**	**9,197,410**	**9,197,410**
Revenues								
		-	-	-	-	-	-	-
400-43000-000-000	INTERGOVERNMENTAL REVENUE							
400-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	
400-43690-000-000	STATE GRANTS	-	-	-	-	24,575	130,220	906,000
400-43700-000-000	OTHER LOCAL GRANTS	-	-	-	68,768	-		-
		-	-	-	68,768	24,575	130,220	906,000
400-46000-000-000	PUBLIC CHARGES & FEES							
400-46720-000-000	COMMUNITY DEVELOPMENT FEE	-	-	-	3,625	33,500	-	-
		-	-	-	3,625	33,500	-	-
400-48000-000-000	MISCELLANEOUS REVENUE							
400-48110-000-000	INTEREST ON INVESTMENTS	2,523	590	9,785	67,082	42,970	9,693	
400-48111-000-000	INTEREST ON Spec INVESTMENTS					16,843		
400-48112-000-000	INTEREST ON BROADBAN					7,269		
400-48300-000-000	SALE OF PROPERTY OR EQUIPMENT	-	-	-	1,926	-	-	10,000
400-48500-000-000	DONATIONS	-	-	-	6,277	50,000	50,000	
400-48995-000-000	MISC OTHER REVENUE	-	-	-	71,959	51,814	60,000	493,000
		2,523	590	9,785	147,244	168,896	119,693	503,000
400-49000-00-0000	OTHER SOURCES							
400-49100-000-000	DEBT PROCEEDS	-	441,000	-	-	7,300,000	7,500,000	16,100,000
400-49110-000-000	CAPITAL LEASE PROCEEDS		441,000					
400-49210-000-000	TRANSFERS FROM GENERAL FUND	175,000	418,143	420,000	467,000	912,477	912,477	1,114,000
400-49230-000-000	TRANSFER FROM TDEBT SERVICE							
400-49250-000-000	TRANSFERS FROM TID	-	-	-	-	200,000	200,000	
400-49269-000-000	TRANSFERFROM MARINA FUND							550,000
		175,000	1,300,143	420,000	467,000	8,412,477	8,612,477	17,764,000
Total Capital Revenues		177,523	1,300,733	429,785	686,637	8,639,448	8,862,390	19,173,000
Expenditures								
400-51500-000-000	FIXED CHARGES							
400-51510-200-000	CONTRACTED SERVICES	-	-	488	-	-	-	-

400	Capital Improvement Fund	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
400-51510-550-000	FEES AND CHARGES	-	16,368	1,879	4,591	1,414	4,500	
		-	16,368	2,366	4,591	1,414	4,500	-
400-57000-000-000	CAPITAL OUTLAYS							
400-57100-820-000	LAND PURCHASES	-	425,000	-	1,200	999,916	-	-
400-57140-810-000	LIBRARY							-
400-57140-820-000	BUILDINGS/FACILITIES RESERVE	-	-	-	37,988	134,308	4,138,005	8,550,000
400-57190-800-000	EQUIPMENT RESERVE	13,037	50,939	43,251	-	13,926	29,500	155,000
400-57190-810-000	VEHICLES RESERVE	-	74,547	-	-	193,991	207,201	110,000
400-57190-850-000	INFO TECH/SOFTWARE RESERVE	-	-	-	13,615	-	-	
400-57190-851-000	BROADBAND	-	-	-	-	-	3,300,000	3,300,000
400-57190-860-205	RESERVE FOR ICE RINK	-	-	-	-	-	-	500,000
400-57220-000-000	SBLG FIRE DEPT CAP RESERVE	297,198	-	-	-	119,516	18,000	-
400-57331-890-000	STREETS, ST SEWER & SIDEWALKS	29,191	17,000	-	-	4,440	-	4,943,000
400-57331-891-000	HOUSING INFRASTRUCTURE	-	-	-	-		3,500,000	
400-57610-810-000	LIBRARY RESERVE	-	-	-	60,595	-	7,250	
400-57620-830-000	PARKS RESERVE	-	76,900	-	44,721	97,414	458,000	1,111,000
400-57630-830-000	COMMUNITY DEVELOPMENT RESERVE	-	-	-	-	-	-	-
		339,426	644,386	43,251	158,119	1,563,511	11,657,956	18,669,000
400-59000-000-000	OTHER USES							
400-59300-000-000	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-
400-59500-000-000	TRANSFER TO TID	-	-	-	-	-	-	-
400-59690-000-000	TRANSFER TO MARINA FUND	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Captital Expenditures		339,426	660,755	45,618	162,710	1,564,925	11,662,456	18,669,000
	Ending Fund Balance	**1,015,816**	**1,655,794**	**1,598,959**	**2,122,886**	**9,197,410**	**6,397,343**	**9,701,410**
	Proof to Audit	*1,015,816*	*1,214,791*	*1,657,432*				

Village of Sister Bay
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410 Account	Capital Projects Funded by PRAT Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**390,214**	**601,002**	**793,297**	**981,179**	**1,053,302**	**1,053,302**	**308,244**
Revenues								
410-41000-000-000	TAXES							
410-41223-000-000	PREMIER RESORT AREA TAXES	205,935	308,060	330,688	341,085	312,552	380,291	312,552
		205,935	308,060	330,688	341,085	312,552	380,291	312,552
410-43000-000-000	INTERGOVERNMENTAL REVENUE							
410-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-
410-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
410-48000-000-000	MISCELLANEOUS REVENUES							
410-48110-000-000	INTEREST ON INVESTMENTS	4,854	493	8,843	25,952	25,952	27,151	27,151
410-48995-000-000	MISCELLANEOUS REVENUES	-	-	-	-	-	-	-
		4,854	493	8,843	25,952	25,952	27,151	27,151
Total PRAT Related Revenues		210,789	308,553	339,531	367,037	338,504	407,442	339,703
Expenditures								
410-51510-000-000	OTHER							
410-51510-550-000	BANK FEES & FINANCE CHARGES	-	668	1,949	1,406	2,500	2,500	2,500
		-	668	1,949	1,406	2,500	2,500	2,500
410-57000-00-0000	CAPITAL OUTLAYS							
410-57190-810-000	FIREFIGHTING & EMERGENCY EQUIPMEN	-	-	-	-	-	-	-
410-57190-811-000	SAFETY & PUBLIC WORKS EQUIPMENT	-	-	-	-	-	-	-
410-57190-820-000	COMMUNITY FACILITIES	-	-	-	-	-	-	-
410-57190-830-000	PARKS & BEACHES	-	-	-	-	-	-	-
410-57190-835-000	RECREATIONAL FACILITIES	-	-	-	-	-	-	-

Village of Sister Bay
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410	Capital Projects Funded by PRAT	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
410-57190-838-000	PUBLIC TRAIL INFRASTRACTURE							
410-57190-840-000	LAUNCHING FACILITIES	-	-	-	-	-	-	-
410-57190-860-000	WATER & SEWER PROJECTS	-	-	-	-	-	-	-
410-57190-880-000	PUBLIC PARKING	-	-	-	-	-	-	-
410-57190-890-000	STREETS, STORM SEWER, SIDEWALKS	-	115,591	149,698	293,509	788,060	1,150,000	355,500
		-	115,591	149,698	293,509	788,060	1,150,000	355,500
410-58900-00-0000	MISCELLANEOUS							
410-58980-00-0000	DEBT ISSUANCE COSTS				-	-	-	-
		-	-	-	-	-	-	-
410-59000-000-000	MISCELLANEOUS							
410-59300-000-000	TRANSFER TO DEBT SERVICE				-	-	-	-
410-59500-000-000	TRANSFER TO TID FUNDS				-	-	-	-
		-	-	-	-	-	-	-
Total PRAT Qualified Expenditures		-	116,259	151,648	294,914	790,560	1,152,500	358,000
	Ending Fund Balance	**601,002**	**793,297**	**981,179**	**1,053,302**	**601,246**	**308,244**	**289,947**
	Proof to Audit		*793,297*	*981,179*				

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420 Account	Pebble Beach Fund Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**127,574**	**164,341**	**127,741**	**92,176**	**58,541**	**58,541**	**213**
Revenues								
420-41100-000-000	TAX REVENUE							
420-41110-000-000	PROPERTY TAXES	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
420-43000-000-000	INTERGOVERNMENTAL REVENUE							
420-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-
420-43690-000-000	STATE GRANTS	-	-	-	392,600	-	-	-
		-	-	-	392,600	-	-	-
420-48000-000-000	MISCELLANEOUS REVENUES							
420-48110-000-000	INTEREST ON INVESTMENTS	69	92	1,966	4,021	1,018	1,200	-
420-48500-000-000	DONATIONS	78,675	5,606	-	-	-	-	-
420-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-
		78,744	5,698	1,966	4,021	1,018	1,200	-
420-49000-000-000	OTHER FINANCING SOURCES							
420-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-
420-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Pebble Beach Related Revenues		78,744	5,698	1,966	396,621	1,018	1,200	-
Expenditures								
420-51500-000-000	OTHER							
420-51510-550-000	BANK FEES & FINANCE CHARGES	4,001	-	30	156	-	-	-
		4,001	-	30	156	-	-	-

Village of Sister Bay
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420	Pebble Beach Fund	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
420-57190-000-000	CAPITAL OUTLAYS							
420-57190-810-000	PROPERTY	382	180	-	-	-	-	-
420-57190-820-000	TRAIL COSTS	-	-	-	-	-	-	-
420-57190-830-000	BEACH ZONE	-	-	-	-	-	-	-
420-57190-840-000	RESTROOMS	-	-	-	-	-	-	-
420-57190-850-000	UNIVERSAL ACCESS ZONE	-	-	-	-	-	-	-
420-57190-860-000	BENCHES AND PICNIC TABLES	-	-	-	-	-	-	-
420-57190-870-000	SIGNAGE	43	-	-	-	-	-	-
420-57190-880-000	DRIVEWAY AND PARKING	-	4,650	-	-	-	-	-
		425	4,830	-	-	-	-	-
420-59000-000-000	OTHER USES							
420-59300-000-000	TRANSFER TO DEBT FUND	37,551	37,468	37,500	430,100	59,528	59,528	-
		37,551	37,468	37,500	430,100	59,528	59,528	-
Total Pebble Beach Expenditures		41,977	42,298	37,530	430,256	59,528	59,528	-
	Ending Fund Balance	**164,341**	**127,741**	**92,176**	**58,541**	**31**	**213**	**213**
	Proof to Audit		*127,741*	*92,177*				

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500 Account	TIF #1 Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**58,666**	**283,622**	**530,454**	**529,978**	**827,740**	**827,740**	**1,141,303**
Revenues								
500-41100-00-0000	TAXES							
500-41120-000-000	PROPERTY TAX INCREMENTS	230,392	241,314	808,089	886,200	753,600	753,600	924,300
		230,392	241,314	808,089	886,200	753,600	753,600	924,300
500-43000-00-0000	INTERGOVERNMENTAL REVENUES							
500-43411-000-000	PERSONAL PROPERTY AID	4,031	8,025	1,435	1,435	1,440	1,435	1,435
500-43430-000-000	COMPUTER AIDS - TID	1,088	1,088	1,088	1,088	1,088	1,088	1,088
500-43690-000-000	GRANTS	-	-	297,865	-	-	-	-
		5,119	9,114	300,388	2,524	2,528	2,523	2,523
500-48000-00-0000	MISCELLANEOUS REVENUES							
500-48110-000-000	INTEREST ON INVESTMENTS	1,937	467	5,915	39,650	28,122	28,122	28,122
500-48111-000-000	INTEREST ON INTERNAL LOAN #52	10,497	9,421	8,323	7,204	6,062	6,062	6,062
500-48112-000-000	INTEREST ON LAND CONTRACT	7,151	6,953	6,748	6,538	6,400	6,321	6,321
500-48300-000-000	SALE OF PROPERTY & EQUIPMENT	6,563	6,762	136,966	27,177	7,000	7,393	7,393
500-48500-000-000	DONATIONS	-	-	-	-	-	-	-
500-48995-000-000	MISC OTHER REVENUE	-	-	288,034	94,176	-	-	-
		26,148	23,603	445,987	174,744	47,584	47,898	47,898
500-49000-00-0000	OTHER SOURCES							
500-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-
500-49210-000-000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-
500-49230-000-000	TRANSFER FROM DEBT SERVICE	-	-	-	-	-	-	-
500-49240-000-000	TRANSFER FROM CAPITAL PROJECTS	-	-	-	-	-	-	-
500-49261-000-000	TRANSFER FROM WATER FUND	-	-	-	-	-	-	-
500-49263-000-000	TRANSFER FROM COLLECTION FUND	-	-	-	-	-	-	-
500-49269-000-000	TRANSFER FROM MARINA FUND	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total TID Revenues		261,660	274,030	1,554,465	1,063,467	803,712	804,021	974,721
Expenditures								

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500-56700-000-000	ECONOMIC DEVELOPMENT							
500-56700-190-000	VILLAGE ADMINISTRATION	24,763	11,993	37,171	51,634	-	-	6,913
500-56700-209-000	LEGAL	3,173	2,655	4,477	450	-	-	-
500-56700-210-000	AUDITING & CONSULTING	2,300	8,184	1,496	6,918	-	-	-
500-56700-212-000	ENGINEERING	6,318	4,065	1,295	-	-	-	-
500-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150
500-56700-322-000	POSTAGE	-	-	-	-	-	-	-
500-56700-325-000	LEGAL NOTICES & ADS	-	152	332	-	-	-	-
500-56700-550-000	FEES & FINANCE CHARGES	-	-	4,611	2,873	-	-	-
500-56700-890-000	WATERFRONT DEVELOPMENT	-	-	-	-	-	-	-
500-56700-891-000	DBSD DOWNTOWN LIGHTING	-	-	-	-	-	-	-
500-56700-892-000	STONY RIDGE PROJECT	-	-	-	-	-	-	-
500-56700-893-000	CHERRYWOOD/NORTHWOODS DEV.			1,375,410	683,648	-	-	-
500-56700-895-000	DOWNTOWN REDEVELOPMENT	-	-	-	33	-	-	-
		36,704	27,198	1,424,942	745,705	150	150	7,063
500-58000-000-000	FISCAL CHARGES							
500-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
500-59000-000-000	OTHER USES OF FUNDS							
500-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	290,000	290,000	145,000
500-59201-000-000	TRF TO MARINA FUND	-	-	-	-	-	-	-
500-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	130,000	20,000	-	-	-
500-59400-000-000	TRANSFER TO CAPITAL	-	-	-	-	200,000	200,000	465,000
500-59610-000-000	TRANSFER TO WATER FUND	-	-	-	-	-	-	-
500-59630-000-000	TRANSFER TO COLLECTION FUND	-	-	-	-	-	-	-
		-	-	130,000	20,000	490,000	490,000	610,000
Total TID Expenditures		36,704	27,198	1,554,942	765,705	490,150	490,150	617,063
	Ending Fund Balance	**283,622**	**530,454**	**529,977**	**827,740**	**1,141,303**	**1,141,612**	**1,498,961**
	Proof to Audit	*283,622*	*530,454*	*529,978*				

Village of Sister Bay
2024 Annual Budget

510 Account	TIF #2 Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Beginning Fund Balance		**(78,589)**	**(100,370)**	**(114,325)**	**(58,416)**	**(4,452)**	**(4,452)**	**37,015**
Revenues								
510-41000-000-000	TAXES							
510-41120-000-000	PROPERTY TAX INCREMENTS	4,928	216	62,636	63,104	55,414	55,414	67,413
		4,928	216	62,636	63,104	55,414	55,414	67,413
510-43000-000-000	INTERGOVERNMENTAL REVENUES							
510-43411-000-000	PERSONAL PROPERTY AID	86	40	111	111	106	111	111
510-43430-000-000	COMPUTER AIDS - TID	-	-	-	-	-	-	-
510-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-
		86	40	111	111	106	111	111
510-48000-000-000	MISCELLANEOUS REVENUES							
510-48110-000-000	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-
510-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-	-	-
510-48500-000-000	DONATIONS	-	-	-	-	-	-	-
510-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
510-49000-000-000	OTHER SOURCES & TRANSFERS							
510-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total TID Revenues		5,014	256	62,748	63,215	55,520	55,525	67,524
Expenditures								
510-51500-000-000	FIXED CHARGES							
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-

Village of Sister Bay
2024 Annual Budget

510 Account	TIF #2 Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
		-	-	-	-	-	-	-
510-56700-000-000	GENERAL EXPENDITURES							
510-56700-190-000	VILLAGE ADMINISTRATION	14,036	13,174	5,994	8,132	5,000	11,137	4,509
510-56700-209-000	LEGAL	1,080	45	-	-	-	250	250
510-56700-210-000	AUDITING & CONSULTING	-	842	695	968	8,903	10,000	10,000
510-56700-212-000	ENGINEERING	11,366	-	-	-	-	5,000	5,000
510-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150
510-56700-325-000	LEGAL NOTICES & ADS	162	-	-	-	-	-	-
510-56700-820-000	AREA H LIFT STATION	-	-	-	-	-	-	-
510-56700-821-000	SOUTH 57 GRAVITY SANITARY MAIN	-	-	-	-	-	-	-
510-56700-822-000	SOUTH 57 WATER MAIN	-	-	-	-	-	-	-
510-56700-823-000	FIELDCREST WATER MAIN	-	-	-	-	-	-	-
510-56700-824-000	FIELDCREST SANITARY MAIN	-	-	-	-	-	-	-
510-56700-825-000	ENGINEERING OPTION 2	-	-	-	-	-	-	-
510-56700-826-000	CONTINGENCY OPTION 2	-	-	-	-	-	-	-
510-56700-827-000	ROADWAY IMPROVEMENTS	-	-	-	-	-	-	-
		26,795	14,211	6,839	9,251	14,053	26,537	19,909
510-58200-000-000	INTEREST & FISCAL CHARGES							
510-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
510-59000-000-000	OTHER USES							
510-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-
510-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total TID Expenditures		26,795	14,211	6,839	9,251	14,053	26,537	19,909

Village of Sister Bay
2024 Annual Budget

510	TIF #2		12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description		Actual	Actual	Actual	Actual	Projected	Budget	Budget
		Ending Fund Balance	**(100,370)**	**(114,325)**	**(58,416)**	**(4,452)**	**37,015**	**24,536**	**84,630**
		Proof to Audit (p.10)	*(100,370)*	*(114,325)*	*(58,416)*				

Village of Sister Bay
2024 Annual Budget

610 Account	Enterprise Fund - Water Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Revenues								
610-43000-000-000	GRANTS							
		1,342	-	-	-	-	-	-
610-46000-000-000	CUSTOMER CHARGES							
610-46110-000-000	ASSESSMENT LETTER FEES	4,530	4,905	3,345	2,985	3,000	3,000	3,000
610-46451-100-000	METERED WATER SALES - VILLAGE	14,798	16,904	21,831	18,715	22,652	22,652	23,000
610-46451-200-000	METERED WATER SALES-COMMERCIA	115,666	123,197	127,043	121,083	124,653	124,653	125,000
610-46451-400-000	METERED WATER SALES-RESIDENT'L	194,099	201,501	207,982	207,026	211,383	211,383	211,500
610-46451-500-000	METERED WATER SALES-MULTIFAM	20,576	21,388	21,364	25,573	22,436	22,436	25,500
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	-	-	-	-	-	50	50
610-46452-000-000	WATER SYSTEM MAINTENANCE	10,726	67	975	3,596	1,000	1,500	1,700
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	-	-	-	-	-	50	50
610-46454-000-000	CONNECTION FEES - WATER	3,831	2,624	4,121	2,413	2,413	3,400	2,500
610-46455-000-000	PUBLIC FIRE PROTECTION	48,818	49,900	50,954	52,248	51,788	51,788	52,250
610-46455-100-000	PUBLIC F/P - VILLAGE ACCTS	2,018	2,736	2,954	2,954	3,000	3,313	2,300
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	52,375	52,375	52,375	52,375	52,375	52,375	52,375
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	10,232	11,412	11,048	14,659	14,573	14,573	14,700
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	-	-	-	-	-	50	50
610-46456-200-000	UNMETERED WATER SALES-COMM/PU	210	756	488	440	1,003	400	400
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	210	395	450	630	480	400	400
610-46457-100-000	HYDRANT USE - VILLAGE	-	-	-	-	-	100	100
610-46470-000-000	LATE PAYMENT PENALTIES	462	910	678	599	300	700	600
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	4,800	4,800	4,800	4,800	5,760	5,760	5,760
		483,352	493,868	510,409	510,096	516,816	518,583	521,235
610-47000-000-000	INTERGOVERNMENTAL CHARGES							
610-47341-810-000	ADMIN CHARGES - LGUD (W)	7,177	7,570	8,068	8,478	8,867	8,867	8,500
610-47341-820-000	WATER SYSTEM MAINT - LGUD	3,411	1,937	1,695	2,226	2,000	2,000	2,300

Village of Sister Bay
2024 Annual Budget

610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
610-47341-830-000	SALE OF WATER - LGUD	17,946	20,901	19,255	19,791	20,098	20,098	20,150
610-47341-850-000	UNMETERED WATER SALES - LGUD	212	474	188	173	250	250	250
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	5,564	5,564	5,564	5,564	5,564	5,564	5,564
610-47341-870-000	WATER TESTING FEES				1,320	990	210	1,500
		34,310	36,444	34,770	37,552	37,769	36,989	38,264
610-48000-000-000	MISCELLANEOUS REVENUES							
610-48110-000-000	INTEREST/DIVIDENDS - WATER	2,537	725	10,113	47,304	37,269	37,269	39,132
610-48300-000-000	SALE OF PROPERTY - WATER	1,670	-	-	-	-	-	-
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MA	22,825	18,746	17,127	14,940	14,000	14,000	14,000
610-48420-730-000	IMPACT FEES - WATER SYSTEM	61,522	47,784	60,406	45,153	37,000	37,000	-
610-48425-000-000	SURCHARGE: W SYSTEM SERVICE	310	230	188	240	225	225	225
610-48428-000-000	RECONNECT FEES & MISC. - WATER	2,520	1,980	1,860	1,920	1,650	2,000	2,000
610-48429-000-000	WELL PERMITS	2,100	1,500	350	2,300	1,102	350	1,102
610-48490-000-000	OTHER WATER SYSTEM REVENUE	4,596	4,623	5,125	4,761	5,575	5,575	5,575
610-48491-000-000	REFUNDS/REBATES - W	-	-	1,168	-	-	-	-
610-48495-000-000	MISC NON-OPERATING REVENUE	1,717	160	699	300	667	1,000	1,000
		99,797	75,747	97,036	116,918	97,488	97,419	63,034
610-49000-000-000	OTHER FINANCING SOURCES							
610-49300-000-000	CAPITAL CONTRIBUTIONS WATER	-	183,729	534,613	210,627	-	-	-
610-49495-000-000	MISC CHARGES FOR SERVICES	-	485	-	-	-	-	-
		-	184,214	534,613	210,627	-	-	-
Total Water Revenues		618,802	790,273	1,176,828	875,193	652,072	652,991	622,533
Expenditures								
610-61500-100-000	EMPLOYEE COSTS							32%
610-61500-111-000	FULL-TIME EMPLOYEE WAGES					-	73,493	106,872
610-61500-111-620	WAGES - PUMPING	7,411	7,310	27,458	19,366	9,971	11,646	
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	162	268	-	71	1,053	-	-

Village of Sister Bay
2024 Annual Budget

610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
610-61500-111-626	WAGES - GROUNDS MAINT	362	206	501	736	146	1,126	469
610-61500-111-630	WAGES - TREATMENT PLANT	406	2,087	5,317	10,191	4,527	-	-
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	905	888	2,587	87	-	-	-
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	807	1,961	9,162	6,654	1,965	-	-
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	118	137	30	1,036	-	-	-
610-61500-111-651	WAGES - MAINS	975	441	1,989	5,191	197	-	-
610-61500-111-652	WAGES - SERVICES	2,442	3,121	2,010	2,441	819	-	-
610-61500-111-653	WAGES - METERS	6,892	10,917	14,553	16,439	8,815	-	-
610-61500-111-654	WAGES - HYDRANTS	1,696	1,912	2,911	2,987	4,643	-	-
610-61500-111-655	WAGES - MISC OTHER	212	277	-	138	-	-	-
610-61500-111-901	WAGES - METER READING	1,159	603	1,324	440	455	-	-
610-61500-111-906	WAGES - CUSTOMER SERVICE	213	240	26	330	34	-	-
610-61500-111-920	WAGES - ADMIN, WATER	1,998	27,109	11,918	3,418	435	1,941	-
610-61500-111-930	WAGES - TRAINING, WATER	(2,086)	3,706	2,249	1,767	2,903	-	-
610-61500-112-000	OVERTIME	-	-	-	-	-	8,430	4,787
610-61500-112-620	OVERTIME - PUMPING	4,160	4,267	3,506	3,448	1,193	-	-
610-61500-112-625	OVERTIME - MAINT/PUMPING PLANT	113	-	36	39	-	-	-
610-61500-112-630	OVERTIME - TREATMENT PLANT	16	32	273	92	-	-	-
610-61500-112-635	OVERTIME - MAINT/TREATMENT PLA	253	-	-	-	-	-	-
610-61500-112-640	OVERTIME - DISTRIBUTION SYSTEM	32	34	262	326	-	-	-
610-61500-112-650	OVERTIME - RESERVOIRS/STANDPIP	-	114	87	-	-	-	-
610-61500-112-651	OVERTIME - MAINS	144	-	-	48	-	-	-
610-61500-112-652	OVERTIME - SERVICES	72	123	45	-	51	-	-
610-61500-112-653	OVERTIME - METERS	95	82	-	217	-	-	-
610-61500-112-654	OVERTIME - HYDRANTS	95	-	-	-	-	-	-
610-61500-112-655	OVERTIME - MISC OTHER	-	-	-	-	-	-	
610-61500-112-901	OVERTIME - METER READING	189	41	-	98	-	-	-
610-61500-112-906	OVERTIME - CUSTOMER SERVICE	-	64	87	-	-	-	-
610-61500-112-920	OVERTIME - ADMIN WATER	(241)	168	179		-	-	-

Village of Sister Bay
2024 Annual Budget

610 Account	Enterprise Fund - Water Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
610-61500-112-930	OVERTIME - ON CALL WATER	1,841	2,827	3,325	3,617	4,015	4,015	4,015
610-61500-113-620	COMP TIME USED	-	308	745	2,893	1,112	-	-
610-61500-114-930	PAID LEAVE	7,441	10,650	12,397	15,013	4,718	3,218	3,218
610-61500-121-000	PART-TIME WAGES	-	-	-	-	5,400	5,400	5,400
610-61500-121-620	PART-TIME - PUMPING	-	-	-	-	609	-	
610-61500-121-625	PART-TIME - MAINT/PUMPING PLANT	-	-	-	-	-	-	
610-61500-121-630	PART-TIME - TREATMENT PLANT	-	-	-	-	-	-	
610-61500-121-635	PART-TIME - MAINT/TREATMENT PLA	-	-	-	-	-	-	
610-61500-121-640	PART-TIME - DISTRIBUTION SYSTEM	-	-	-	-	-	-	
610-61500-121-650	PART-TIME - RESERVOIRS/STANDPIP	-	-	-	-	-	-	
610-61500-121-651	PART-TIME - MAINS	-	-	-	-	-	-	
610-61500-121-652	PART-TIME - SERVICES	-	-	-	-	-	-	
610-61500-121-653	PART-TIME - METERS	-	-	-	-	-	-	
610-61500-121-654	PART-TIME - HYDRANTS	-	-	-	-	-	-	
610-61500-121-655	PART-TIME - MISC OTHER	-	-	-	-	-	-	
610-61500-121-901	PART-TIME - METER READING	-	-	-	-	-	-	
610-61500-121-902	WAGES - CLERK - WATER	10,812	10,696	11,702	13,594	16,334	16,334	
610-61500-121-920	WAGES - ADMIN ALLOCATION	23,315	27,185	25,229	25,919	27,102	27,102	17,066
610-61500-122-902	OVERTIME - CLERK - WATER	154	88	140	13	48	413	
610-61500-131-926	RETIREMENT	7,745	(5,309)	(5,427)	18,428	8,500	10,333	9,095
610-61500-132-408	SOCIAL SECURITY	5,709	8,132	9,919	9,623	8,500	11,868	10,015
610-61500-133-926	INSURANCE, MEDICAL	20,036	32,063	29,217	26,713	29,054	31,770	33,671
610-61500-134-926	INSURANCE, DENTAL	1,281	2,040	1,885	1,956	1,900	1,902	2,155
610-61500-135-926	INSURANCE, GROUP LIFE	202	2,076	3,137	1,411	366	366	143
610-61500-136-926	INSURANCE, DISABILITY	380	574	766	1,112	480	936	482
610-61500-137-925	HSA BENEFITS	4,420	6,205	4,538	5,600	6,000	8,054	7,840
610-61500-138-925	EAP BENEFITS	135	202	207	213	240	240	240
610-61500-139-925	BENEFIT FEES	81	-	-	-	-	-	
610-61500-140-925	VISION BENEFITS	-	-	-	61	260	283	314

Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
610-61500-141-903	UNIFORMS & CLOTHING	316	452	616	540	900	900	900
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	3,359	1,080	63	-	74	750	750
610-61500-143-930	RECOGNITION	500	800	564	963	1,065	1,065	1,065
610-61500-144-630	MILEAGE - TREATMENT	-	237	268	164	300	470	300
610-61500-144-640	MILEAGE - T&D OP				236	86		
610-61500-144-921	MILEAGE - OFFICE EXP	-	-	-	-	-	275	275
610-61500-144-930	MILEAGE - ADMIN MISC	10	-	-	202	-	300	300
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	300	132	472	500	-	500	500
610-61500-190-926	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-
		116,637	166,544	186,271	204,331	154,268	223,130	209,872
610-61500-200-000	SERVICES							
610-61500-200-602	OTHER SERVICES-PUMPING	8,415	-	-	-	-	1,000	500
610-61500-200-630	TESTING	62	707	666	8,096	1,000	2,000	2,000
610-61500-200-923	MISC. OTHER SERVICES	1,154	5,981	5,869	5,496	5,000	6,000	5,940
610-61500-201-622	ELECTRIC POWER	19,448	19,399	23,011	26,047	20,000	30,236	30,000
610-61500-202-622	FUEL FOR PUMPING	637	1,142	-	1,417	-	2,500	1,500
610-61500-203-921	TELEPHONES	1,883	2,045	877	1,071	1,200	1,500	1,300
610-61500-204-921	CELLPHONES	666	968	1,256	1,640	1,600	1,500	1,700
610-61500-205-921	INTERNET	324	378	324	696	700	1,900	750
610-61500-206-921	TELEMETRY/SCADA	81	81	-	-	-	-	-
610-61500-209-923	LEGAL SERVICES - WATER	640	18	113	225	-	2,500	1,000
610-61500-210-923	AUDIT & CONSULTING	2,873	2,989	3,046	3,507	2,294	3,000	3,700
610-61500-212-923	ENGINEERING	10,607	2,127	86	-	2,211	5,000	5,000
610-61500-213-923	OUTSIDE SERVICES EMPLOYED	641	658	721	961	406	1,300	1,000
		47,430	36,492	35,969	49,156	34,410	58,436	54,390
610-61500-300-000	SUPPLIES & MAINTENANCE							
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	2	71	8	22	5	25	25

Village of Sister Bay
2024 Annual Budget

610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
610-61500-301-623	EQUIP GAS/OIL - PUMPING	367	-	-	8	-	200	200
610-61500-301-641	EQUIP GAS/OIL - T&D	-	748	-	-	-	200	200
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	970	1,269	2,001	2,130	1,600	1,950	2,200
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	28	308	866	1,716	1,000	2,500	7,500
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	4,532	8,807	6,427	5,440	6,000	6,000	6,000
610-61500-312-921	INFORMATION TECHNOLOGY	771	293	560	387	3,501	4,500	2,500
610-61500-321-921	OFFICE SUPPLIES & EXP.	591	391	824	848	600	1,200	1,200
610-61500-322-921	POSTAGE & SHIPPING	919	1,011	1,088	1,033	1,000	1,200	1,200
610-61500-324-921	PRINTING & COPYING	1,238	1,064	1,374	1,368	1,400	1,600	1,600
610-61500-325-921	LEGAL NOTICES & ADS	370	551	357	366	445	500	500
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	47	64	36	41	18	75	75
610-61500-331-930	MEMBERSHIP DUES	1,046	1,042	1,066	1,088	1,104	1,200	1,200
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	-	-	-	240	250	500	500
610-61500-332-630	TRAINING - TREATMENT	-	1,061	893	968	800	800	1,000
610-61500-332-640	TRAINING - T&D	757	119	445	-	47	-	-
610-61500-332-921	TRAINING - OFFICE EXP	825	375	545	-	-	1,050	1,050
610-61500-332-930	TRAINING - ADMIN MISC	255	35	20	1,876	42	6,000	1,000
610-61500-351-623	MED/SAFETY - PUMPING	-	61	-	-	-	250	250
610-61500-351-632	MED/SAFETY - TREATMENT	91	260	528	238	100	1,000	500
610-61500-351-930	MED/SAFETY - MISC GENERAL	156	157	449	575	500	1,500	500
610-61500-352-000	TOOLS/MINOR EQUIP					36		
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	-	1	618	2,279	11,140	10,900	2,500
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	33	40	45	69	23	250	250
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	-	-	-	69	-	250	250
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	205	82	442	931	1,530	2,200	2,200
610-61500-353-641	MISC. OTHER SUP. - T&D	-	-	-	15	-	200	200
610-61500-353-650	MISC. OTHER SUP. - RESERVOIRS	-	-	155	-	-	300	200
610-61500-353-652	MISC. OTHER SUP. - SERVICES	1,017	2	-	583	-	1,000	1,000
610-61500-353-653	MISC. OTHER SUP. - METERS	202	183	-	179	27	500	45,500

Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	-	34	-	-	-	500	500
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	-	126	-	-	-	500	500
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	23	4	-	-	-	500	500
610-61500-354-921	MAPS	-	-	-	-	-	150	150
610-61500-358-623	MISC OP. SUPPLIES - WELLS	190	23	-	13	52	200	200
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	338	245	10	168	51	175	175
610-61500-358-641	MISC SYS OP SUP - T&D	79	6	422	(269)	7	3,750	1,000
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	2,669	-	9,950	4,561	-	5,000	5,000
610-61500-361-651	DISTRIBUTION MAINT - MAINS	(964)	(73)	(10,948)	13,169	154	3,000	3,000
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	3,533	946	140	12,377	-	1,000	1,000
610-61500-361-653	DISTRIBUTION MAINT - METERS	-	1,322	13	2,430	-	2,750	2,750
610-61500-361-654	HYDRANT MAINTENANCE	3,296	482	-	942	1,940	40,100	500
610-61500-361-655	DISTRIBUTION MAINT - OTHER	-	-	19	113	149	150	15,500
610-61500-362-600	LAWN MAINTENANCE - WELLS	13	14	-	32	-	100	100
610-61500-363-933	VEHICLE MAINTENANCE	586	505	64	98	555	750	750
610-61500-366-000	WATER PLANT (WELLS & STORAGE)	136	425	-	2	-	-	30,000
610-61500-366-623	WATER PLANT - PUMPING OP.	4,766	16,353	3,246	3,727	3,023	3,500	3,800
610-61500-366-625	WATER PLANT - PUMPING MAINT	73	-	640	1,536	1,989	4,500	2,000
610-61500-366-635	WATER PLANT - TREATMENT MAINT	46	6	-	1,097	42	-	1,500
610-61500-366-935	WATER PLANT - FACILITY MAINT	-	-	297		382	-	-
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	16	210	19	1,942	-	250	250
610-61500-369-625	EQUIP MAINT - PUMPING	2,289	-	20	1,551	13	250	250
610-61500-369-641	EQUIP MAINT - T&D	-	-	-	-	-	250	-
		31,513	38,622	22,638	65,958	39,524	115,225	150,725
610-61500-400-000	MATERIALS							
610-61500-401-921	CUSTODIAL SUPPLIES	-	-	72	70	172	195	195
610-61500-402-631	CHEMICALS	4,252	2,717	3,671	3,002	3,400	4,000	4,000
610-61500-403-630	WATER TESTING SUPPLIES	-	-	-	-	1,256	7,000	5,000

Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
610-61500-403-653	METER PARTS & SUPPLIES	-	309	-	467	35	100	500
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	-	51	148	698	-	2,500	1,000
610-61500-408-654	HYDRANT PARTS & SUPPLIES	7	80	34	3,042	9	500	2,000
		4,259	3,157	3,925	7,279	4,872	14,295	12,695
610-61500-500-000	FIXED CHARGES							
610-61500-510-924	PROPERTY INSURANCE	1,722	1,816	1,994	2,783	3,471	3,500	3,780
610-61500-510-925	LIABILITY INSURANCE	825	1,258	1,435	1,442	1,007	1,575	1,607
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	761	795	629	865	690	950	988
610-61500-512-925	INSURANCE, WORK COMP	1,779	2,644	2,455	2,265	3,200	3,812	3,551
610-61500-523-930	UNEMPLOYMENT	1,257	610	-	-	-	-	-
610-61500-550-921	BANK FEES & FINANCE CHARGES	1,496	1,233	2,450	1,520	1,500	1,500	1,500
610-61500-551-408	TAXES - WATER	(12,905)	(15,246)	(11,386)	(11,272)	(15,000)	(15,000)	(15,000)
610-61500-551-904	BAD DEBT EXP - WATER	-	-	-	-	-		-
610-61500-551-928	MISC OTHER EXP - REGULATORY	531	605	511	509	509	750	750
610-61500-551-930	IMPACT FEE REFUNDS	20,086	2,359	-	5,391	-	36,000	-
		15,552	(3,926)	(1,912)	3,503	(4,622)	33,087	(2,825)
610-61500-600-000	DEBT SERVICE COSTS							
610-61500-602-427	INTEREST ON LONG-TERM DEBT - W	140	-	-	-	-	-	-
		140	-	-	-	-	-	-
610-61500-900-000	OTHER COSTS							
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	150,380	160,375	173,198	182,558	195,545	195,545	200,814
610-61500-900-408	PAYMENT IN LIEU OF TAXES	60,756	67,582	59,795	55,519	59,315	59,315	59,500
610-61500-900-921	TAXES - WATER	-	-	-	6,059	-	-	-
		211,136	227,957	232,993	244,136	254,860	254,860	260,314
610-64000-000-000	LGUD RELATED COSTS							

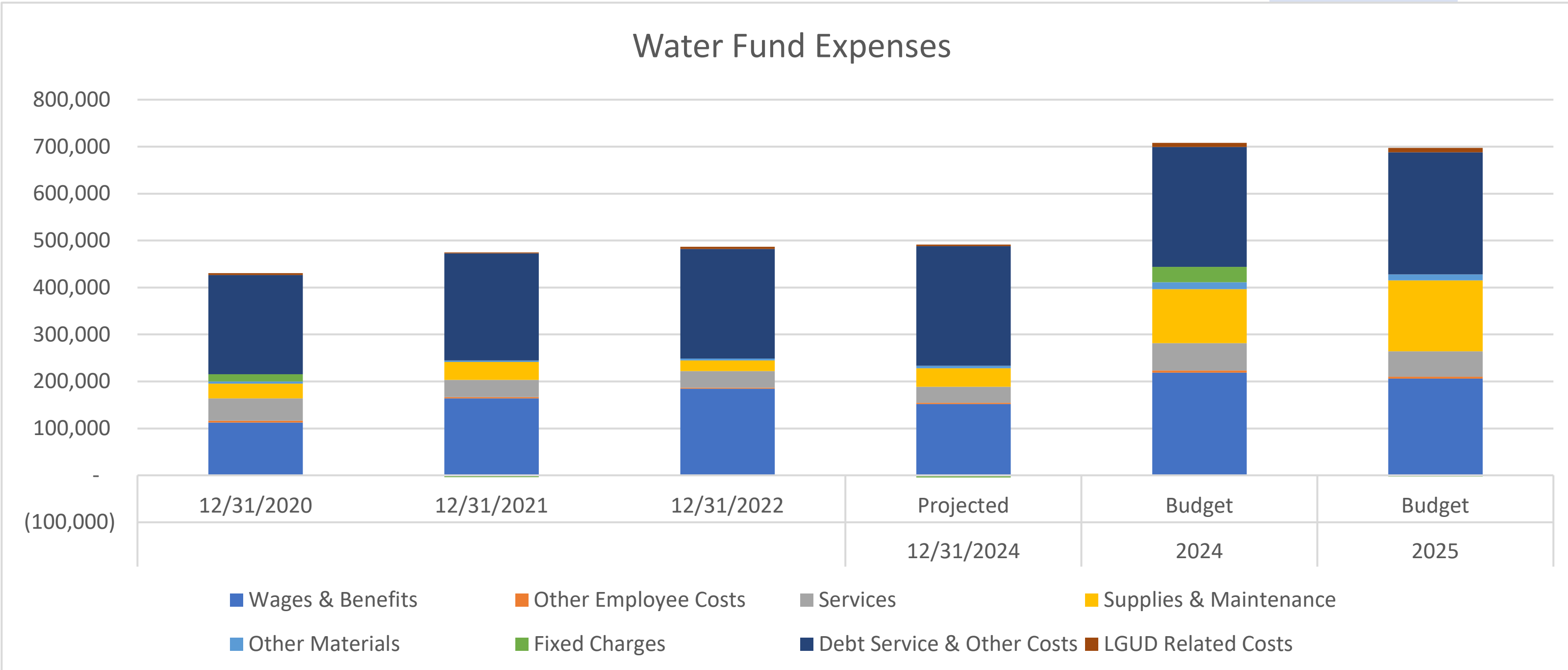
Village of Sister Bay
2024 Annual Budget

610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
610-64000-111-000	WAGES - LGSD WATER	3,297	2,046	4,786	4,060	3,000	7,782	7,782
610-64000-112-000	OVERTIME - LGSD WATER	204	72	23	-	41	628	628
610-64000-131-000	RETIERMENT				330			
610-64000-132-000	SOC SEC				363			
610-64000-133-000	HEALTH				738			
610-64000-134-000	DENTAL				56			
610-64000-135-000	LIFE				12			
610-64000-136-000	DISABILITY				31			
610-64000-137-000	HAS				222			
610-64000-140-000	VISION				7			
610-64000-200-930	LGUD OTHER REIMB	411	(2)	99	1,347	45	750	750
610-64000-201-622	LGUD ELECTRIC - REIMB.	-	-	-	-	442	-	-
610-64000-324-921	PRINTING & COPYING LGUD	133	95	66	90	28	125	125
		4,044	2,211	4,974	7,256	3,557	9,285	9,285
Total Water Expenditures		430,711	471,056	484,858	581,618	486,868	708,318	694,456
	Income/(Loss) before transfers	**248,846**	**203,070**	**217,151**	**349,094**	**224,519**	**3,989**	**(12,423)**

Expense Summary		**12/31/2020**	**12/31/2021**	**12/31/2022**	**12/31/2023**	**12/31/2024 Projected**	**2024 Budget**	**2025 Budget**
	Wages & Benefits	112,152	163,844	184,289	201,726	151,843	218,870	205,782
	Other Employee Costs	4,485	2,700	1,982	2,605	2,425	4,260	4,090
	Services	47,430	36,492	35,969	49,156	34,410	58,436	54,390
	Supplies & Maintenance	31,513	38,622	22,638	65,958	39,524	115,225	150,725
	Other Materials	4,259	3,157	3,925	7,279	4,872	14,295	12,695
	Fixed Charges	15,552	(3,926)	(1,912)	3,503	(4,622)	33,087	(2,825)
	Debt Service & Other Costs	211,136	227,957	232,993	244,136	254,860	254,860	260,314
	LGUD Related Costs	4,044	2,211	4,974	7,256	3,557	9,285	9,285
		430,572	471,056	484,858	581,618	486,868	708,318	694,456

Village of Sister Bay
2024 Annual Budget

610	Enterprise Fund - Water	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget



Village of Sister Bay
2024 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
Revenues								
620-43000-000-000	GRANTS							
620-43200-000-000	FEDERAL GRANTS	-	1,481,244	143,053	-	-	-	-
620-43500-000-000	STATE/DNR GRANTS	3,144	-	-	-	-	-	-
		3,144	1,481,244	143,053	-	-	-	-
620-46000-000-000	CUSTOMER CHARGES							
620-46110-000-000	ASSESSMENT LETTER FEES	-			-	-	-	-
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	8,783	14,838	17,571	18,221	16,634	19,086	18,585
620-46411-200-000	SEWER SERVICE - COMMERCIAL	160,938	216,828	259,920	284,315	281,375	281,375	287,640
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	304,171	420,831	542,545	611,694	605,686	605,686	623,928
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	36,314	49,899	62,362	83,853	84,758	78,829	85,530
620-46412-000-000	WWTP MAINTENANCE				220			
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	4,453	5,095	8,597	9,069	9,250	10,000	9,250
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	118,836	154,979	169,772	186,886	192,342	192,342	190,624
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	2,150	4,276	2,763	11,977	428	4,923	-
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	-	269	318	-	13	175	150
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	-	-	-	-	-	150	150
620-46470-000-000	LATE PAYMENT FEES	475	1,109	3,312	4,681	5,000	5,000	4,775
620-46472-000-000	RENT FROM WW DEPT PROPERTY	1,283	1,365	1,420	1,250	1,420	1,420	1,420
		637,403	869,489	1,068,581	1,212,166	1,196,906	1,198,986	1,222,052
620-47000-000-000	INTERGOVERNMENTAL CHARGES							
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	5,557	6,150	6,448	6,857	3,000	7,337	9,000
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	56,886	93,861	107,587	112,185	114,429	119,797	114,429
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	19,935	22,384	20,309	21,154	21,154	22,974	21,577
620-47341-850-000	UNMETERED WASTEWATER - LGUD	147	365	145	76	100	250	150
		82,525	122,760	134,490	140,272	138,683	150,358	145,156
620-48000-000-000	MISCELLANEOUS REVENUE							

Village of Sister Bay
2024 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
620-48110-000-000	INTEREST/DIVIDENDS - WW	11,465	7,991	18,849	59,606	43,364	43,364	45,532
620-48300-000-000	SALE OF WW PROPERTY	4,635	-	-	-	-	-	-
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	43,332	36,588	35,510	29,372	28,000	28,000	-
620-48422-000-000	INSURANCE RECOVERY - WW	-	1,511	1,379	-	-	-	-
620-48490-000-000	OTHER WWTP REVENUE	-		25	-	-	-	-
620-48491-000-000	REFUNDS/REBATES - WW	-		2,811		-	-	-
620-48495-000-000	MISC OTHER REVENUE	10	0	1,516	368	895	200	200
		59,442	46,090	60,090	89,346	72,259	71,564	45,732
620-49000-000-000	OTHER FINANCING SOURCES							
620-49300-000-000	CAPITAL CONTRIBUTIONS	-		116,624	-	-	-	-
		-	-	116,624	-	-	-	-
Total Wastewater Revenues		782,515	2,519,583	1,522,838	1,441,784	1,407,848	1,420,907	1,412,940
<u>Expenditures</u>								
620-62500-100-000	EMPLOYEE COSTS							59%
620-62500-111-060	WAGES - MAIN LIFT STATION	3,163	4,057	11,209	8,085	4,166	15,835	
620-62500-111-062	WAGES - JOINT WWTP	87,395	113,756	115,929	156,318	182,956	182,956	199,894
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	625	769	980	1,210	259	1,926	253
620-62500-111-930	TRAINING, WASTEWATER	1,823	2,005	1,367	996	69	3,195	
620-62500-112-060	OVERTIME - MAIN LIFT STATION	376	500	476	289	307	483	
620-62500-112-062	OVERTIME - JOINT WWTP	7,754	9,078	8,046	7,582	6,000	19,662	8,031
620-62500-113-000	COMP TIME USED	-	760	1,601	6,084	2,224	-	
620-62500-114-000	PAID LEAVE - JOINT WWTP	23,002	21,676	20,919	28,401	24,218	-	
620-62500-121-062	PT WAGES - JOINT WWTP	271	-	-	-	-	10,800	
620-62500-121-902	WAGES, CLERK - WW	23,737	25,750	26,332	28,564	29,000	32,667	
620-62500-121-920	WAGES, ADMIN - WW	47,362	47,189	36,585	39,504	12,000	43,715	24,491
620-62500-122-902	OVERTIME - CLERK - WWTP	371	200	316	25	95	540	
620-62500-131-000	RETIREMENT	18,315	(9,965)	(8,172)	33,681	20,803	20,803	16,261

Village of Sister Bay
2024 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
620-62500-132-000	SOCIAL SECURITY	14,421	15,638	16,212	20,700	20,000	23,890	17,906
620-62500-133-000	INSURANCE, MEDICAL	49,959	58,010	47,945	53,519	64,822	64,822	60,950
620-62500-134-000	INSURANCE, DENTAL	3,287	3,929	3,336	3,808	3,884	3,884	3,907
620-62500-135-000	INSURANCE, GROUP LIFE	458	4,348	5,375	2,433	676	676	228
620-62500-136-000	INSURANCE, DISABILITY	1,012	1,143	1,322	2,041	1,200	1,889	856
620-62500-137-000	HSA BENEFITS	13,972	12,765	9,794	14,220	16,194	16,194	14,514
620-62500-138-000	EAP BENEFITS	325	488	498	512	500	500	500
620-62500-139-000	BENEFIT FEES	197	-	-	-	-	-	
620-62500-140-000	VISION	-	-	-	144	575	575	571
620-62500-141-000	UNIFORMS & CLOTHING	761	1,088	1,386	1,137	1,950	1,950	1,950
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	8,087	2,600	142	-	148	1,000	1,000
620-62500-143-000	RECOGNITION	1,300	1,200	1,409	2,200	2,200	2,200	2,200
620-62500-144-000	MILEAGE	23	784	485	1,256	700	1,700	1,000
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	300	309	360	360	375	375	375
620-62500-190-000	OTHER PERSONNEL EXPENSE	-			-	-	-	-
		308,296	318,072	303,851	413,069	395,321	452,237	354,887
620-62500-200-000	SERVICES							
620-62500-200-000	OTHER CONTRACTED SERVICES	1,185	1,597	2,696	3,352	2,500	2,500	2,940
620-62500-201-000	ELECTRIC/GAS	55,136	60,308	63,147	68,133	68,133	70,025	70,025
620-62500-202-000	FUEL	6,113	10,183	10,579	13,521	9,000	14,000	14,000
620-62500-203-000	TELEPHONES	1,883	2,045	2,202	2,692	2,664	2,664	2,750
620-62500-204-000	CELLPHONES	1,602	2,326	2,827	3,284	3,000	3,000	3,500
620-62500-205-000	INTERNET	780	910	780	1,464	1,500	1,500	1,500
620-62500-206-000	TELEMETRY	81	81	509	-	-	-	-
620-62500-208-000	RUBBISH DISPOSAL	2,234	2,617	1,397	9,543	1,000	7,000	7,000
620-62500-209-000	LEGAL SERVICES	1,703	2,170	2,236	293	-	2,500	2,500
620-62500-210-000	AUDIT & CONSULTING	6,916	11,196	12,103	7,462	7,850	7,850	7,850
620-62500-212-000	ENGINEERING	11,601	5,121	-	-	-	5,000	30,000
620-62500-213-000	LAUNDRY SERVICE	1,160	1,148	1,271	1,175	1,250	1,250	1,250
620-62500-214-000	SLUDGE HAULING & PROCESSING	25,278	20,871	51,439	45,834	54,620	75,000	180,000

Village of Sister Bay
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620 Account	Enterprise Fund - Wastewater Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
		115,671	120,572	151,184	156,753	151,517	192,289	323,315
620-62500-300-000	SUPPLIES & MAINTENANCE							
620-62500-301-000	GAS/OIL/FLUIDS	3,605	6,268	4,804	4,641	4,000	5,500	5,500
620-62500-303-000	EQUIPMENT RENTAL	-	-	615	-	-	1,000	-
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	10,980	11,052	5,556	9,381	5,000	8,750	8,750
620-62500-312-000	INFORMATION TECHNOLOGY	1,857	672	2,569	1,419	774	2,500	2,000
620-62500-321-000	OFFICE SUPPLIES & EXP.	1,498	1,517	2,272	2,672	2,500	2,500	1,500
620-62500-322-000	POSTAGE & SHIPPING	1,594	1,783	1,798	1,858	1,092	2,100	2,100
620-62500-324-000	PRINTING & COPYING	2,066	1,614	2,390	2,172	2,000	2,500	2,500
620-62500-325-000	LEGAL NOTICES & ADS	227	138	141	-	69	150	150
620-62500-326-000	OFFICE EQUIPMENT	103	141	68	78	33	150	150
620-62500-331-000	DUES & PUBLICATIONS	2,666	994	1,644	1,657	1,742	1,750	1,800
620-62500-332-000	TRAINING - WASTEWATER	4,450	2,759	1,619	2,653	1,000	5,200	3,000
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	1,142	932	753	1,318	1,450	1,450	1,500
620-62500-352-000	TOOLS/MINOR EQUIPMENT	733	537	3,081	1,098	1,120	4,700	5,000
620-62500-353-000	MISC. OTHER SUPPLIES	1,819	296	74	236	20	500	500
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	1,234	680	168	148	485	8,400	1,000
620-62500-362-000	WWTP GROUNDS MAINTENANCE	161	396	408	170	87	500	500
620-62500-363-000	VEHICLE MAINTENANCE	1,392	1,706	201	217	1,109	1,500	1,500
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	569	4,446	7,814	563	1,174	4,500	2,000
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	2,388	9,316	2,447	1,330	1,513	5,000	2,000
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	1,867	2,418	9,324	18,593	7,500	7,500	10,000
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	29,190	15,244	6,715	32,283	25,000	25,000	35,000
620-62500-369-000	EQUIPMENT MAINTENANCE	41	874	277	1,256	1,500	1,500	1,500
		69,582	63,776	54,739	83,743	59,168	92,650	87,950
620-62500-400-000	MATERIALS							
620-62500-401-000	CUSTODIAL SUPPLIES	354	326	275	451	503	500	500
620-62500-402-000	CHEMICALS	19,253	26,515	42,139	45,942	50,000	50,000	50,000
620-62500-403-000	LAB SUPPLIES - WWTP	4,892	3,447	5,037	15,835	11,000	19,600	17,000

Village of Sister Bay
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620	Enterprise Fund - Wastewater	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
620-62500-408-000	MAIN LIFT DEGREASER	7,612	1,990	39	507	5,000	5,500	3,500
		32,110	32,278	47,491	62,735	66,503	75,600	71,000
620-62500-500-000	FIXED CHARGES							
620-62500-510-000	PROPERTY/LIABILITY INS.	10,899	11,512	12,888	15,621	16,018	17,500	18,900
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	3,019	2,980	1,888	2,296	2,700	2,700	2,808
620-62500-512-000	INSURANCE, WORK COMP	9,207	8,704	8,175	7,234	6,124	8,323	7,458
620-62500-523-000	UNEMPLOYMENT	3,025	1,470	-	-	-	-	-
620-62500-550-000	BANK FEES & FINANCE CHARGES	2,378	27,007	2,672	3,557	3,000	3,000	3,700
620-62500-551-000	MISCELLANEOUS OTHER EXP	2,737	-	-	51	-	-	-
		31,265	51,672	25,623	28,759	27,842	31,523	32,866
620-62500-600-000	DEBT SERVICE COSTS							
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	27,222	59,416	63,884	62,731	30,263	59,083	55,731
		27,222	59,416	63,884	62,731	30,263	59,083	55,731
620-62500-900-000	OTHER OUTLAYS & EXPENDITURES							
620-62500-899-000	DEPRECIATION EXP - WWTP	294,436	358,262	425,209	430,403	494,941	494,941	516,484
620-62500-900-000	OTHER NON-OPERATING EXP - WW	297	898,202	28,919	-	-	-	30,000
		294,733	1,256,464	454,128	430,403	494,941	494,941	546,484
620-64000-000-000	LGUD RELATED COSTS							
620-64000-200-000	OTHER SERVICES & COSTS	46	3,359	77	57	22	750	500
620-64000-324-000	PRINTING & COPYING LGUD	133	95	58	90	28	150	150
		178	3,454	135	147	50	900	650
Total Wastewater Expenditures		879,059	1,905,704	1,101,035	1,238,340	1,225,605	1,399,223	1,472,883
	Income before Transfers	**(96,544)**	**613,879**	**421,803**	**203,445**	**182,243**	**21,684**	**(59,943)**
						12/31/2024	**2024**	**2025**

Village of Sister Bay
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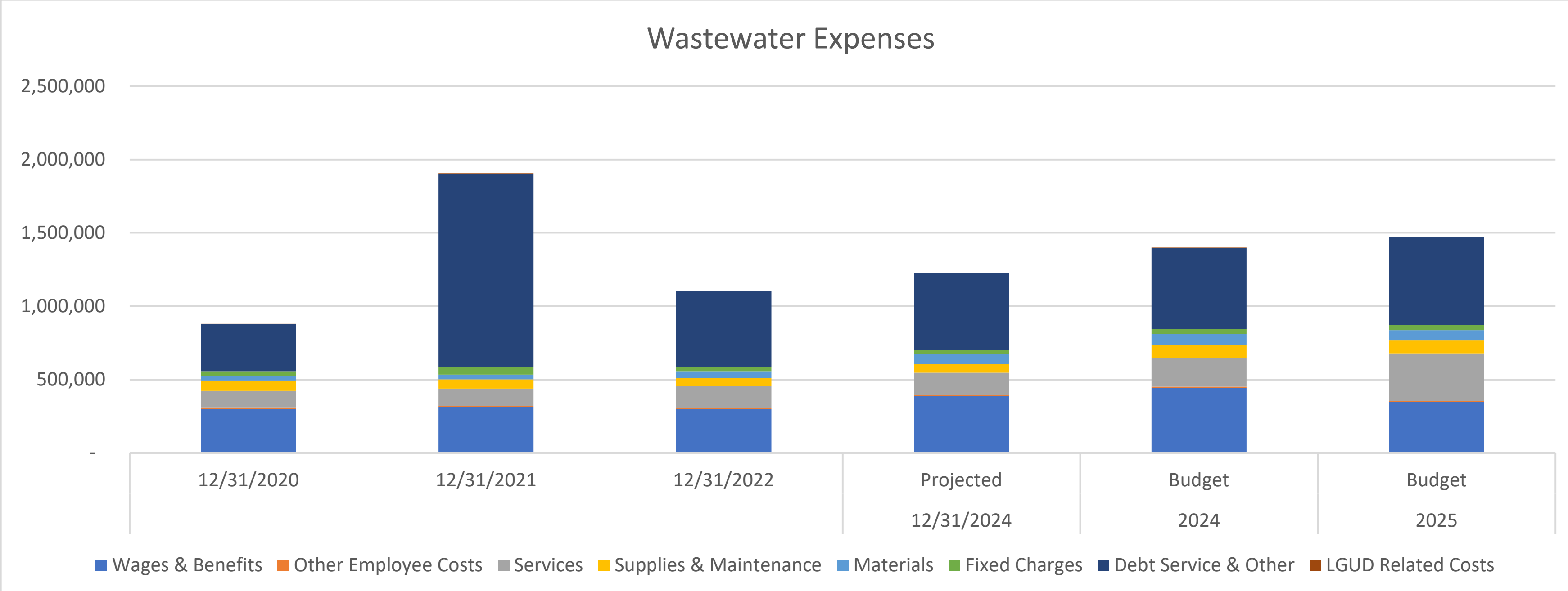
620	Enterprise Fund - Wastewater	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
Expense Summary		**12/31/2020**	**12/31/2021**	**12/31/2022**	**12/31/2023**	**Projected**	**Budget**	**Budget**
	Wages & Benefits	297,825	312,092	300,069	408,116	389,948	445,012	348,362
	Other Employee Costs	10,471	5,980	3,782	4,953	5,373	7,225	6,525
	Services	115,671	120,572	151,184	156,753	151,517	192,289	323,315
	Supplies & Maintenance	69,582	63,776	54,739	83,743	59,168	92,650	87,950
	Materials	32,110	32,278	47,491	62,735	66,503	75,600	71,000
	Fixed Charges	31,265	51,672	25,623	28,759	27,842	31,523	32,866
	Debt Service & Other	321,956	1,315,880	518,012	493,134	525,204	554,024	602,215
	LGUD Related Costs	178	3,454	135	147	50	900	650
		879,059	1,905,704	1,101,035	1,238,340	1,225,605	1,399,223	1,472,883



Village of Sister Bay
2024 Annual Budget

630 Account	Enterprise Fund - Collection Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Revenues								
630-43000-000-000	GRANTS							
630-43500-000-000	STATE/DNR GRANTS	-			-	-	-	-
		387	-	-	-	-	-	-
630-46000-000-000	CUSTOMER CHARGES							
630-46110-000-000	ASSESSMENT LETTER FEES	4,530	4,905	3,345	2,985	3,000	3,000	2,800
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	3,752	5,562	4,883	4,387	3,788	3,953	4,000
630-46411-200-000	SEWER SERVICE - COMMERCIAL	58,539	76,516	75,485	70,594	63,106	67,728	67,500
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	127,687	156,712	151,641	138,967	135,632	136,126	135,800
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	17,358	19,993	18,806	19,570	16,687	16,687	17,000
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	264	100	-	147	147	250	250
630-46412-000-000	COLLECTION SYSTEM MAINTENANCE	2,309	-	-	-	-	-	-
630-46414-000-000	LATERAL INSPECTION - SEWER	3,831	2,386	4,121	2,413	1,756	4,100	2,500
630-46470-000-000	LATE PAYMENT FEES	192	340	835	289	200	500	500
		218,462	266,513	259,115	239,352	224,316	232,344	230,350
630-47000-000-000	INTERGOVERNMENTAL CHARGES							
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	1,658	1,937	1,695	1,140	1,750	1,750	30,000
		1,658	1,937	1,695	1,140	1,750	1,750	30,000
630-48000-000-000	MISCELLANEOUS REVENUES							
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	860	330	4,649	22,382	15,261	15,261	16,528
630-48300-000-000	SALE OF PROPERTY - COLLECTION	515	-	-	-	6,425	-	-
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAIN	34,238	28,119	25,691	22,410	20,000	20,000	18,000
630-48420-740-000	SEWER CONNECTION FEES/REU	7,662	5,247	8,241	4,825	4,000	6,500	4,850
630-48422-000-000	INSURANCE RECOVERY - C	-	187	-	-	-	-	-
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	176	364	179	1,015	2	500	500
630-48490-000-000	OTHER COLLECTION SYSTEM REVENU	-	2,277	-	-	-	-	-

Village of Sister Bay
2024 Annual Budget

630	Enterprise Fund - Collection	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
630-48491-000-000	REFUNDS/REBATES - C	-		346		-	-	-
630-48495-000-000	MISC OTHER REVENUE	-	0	217	60	149	-	-
		43,452	36,524	39,322	50,692	45,837	42,261	39,878
630-49000-000-000	OTHER FINANCING SOURCES							
630-49300-000-000	CAPITAL CONTRIBUTIONS	-	348,939	240,627	107,678	-	-	
		-	348,939	240,627	107,678	-	-	-
Total Collection Revenues		263,958	653,913	540,758	398,862	271,903	276,355	300,228
<u>Expenditures</u>								
630-63500-100-000	EMPLOYEE RELATED COSTS							9%
630-63500-111-000	FULL-TIME EMPLOYEE WAGES	14,202	16,656	20,481	12,015	16,352	24,936	29,926
630-63500-111-626	WAGES - COLLECTION GROUNDS	229	352	407	671	506	894	500
630-63500-112-000	OVERTIME - SB COLLECTION	954	580	828	385	543	2,399	
630-63500-113-000	COMP TIME USED	-	-	251	997	371	-	
630-63500-114-000	PAID LEAVE - COLLECTION	1,194	5,010	5,536	7,322	1,561	-	
630-63500-121-000	PART-TIME WAGES	-	-	-	-	203	1,800	143
630-63500-121-902	WAGES, CLERK - COLLECTION	2,906	3,169	3,761	4,692	4,500	5,445	
630-63500-121-920	WAGES, ADMIN - COLLECTION	5,829	7,906	14,637	17,349	3,138	23,926	17,334
630-63500-122-902	WAGES, OT CLERK - COLLECTION	46	24	45	5	16	221	
630-63500-131-000	RETIREMENT	2,218	(1,317)	(2,249)	6,510	3,000	4,284	3,440
630-63500-132-000	SOCIAL SECURITY	2,175	2,430	3,318	2,892	3,000	4,886	3,790
630-63500-133-000	INSURANCE, MEDICAL	7,641	9,066	10,707	7,729	10,000	12,387	11,131
630-63500-134-000	INSURANCE, DENTAL	595	651	737	570	650	761	704
630-63500-135-000	INSURANCE, GROUP LIFE	53	582	1,114	514	65	169	73
630-63500-136-000	INSURANCE, DISABILITY	156	175	282	277	200	396	200
630-63500-137-000	HSA BENEFITS	2,391	1,527	1,855	1,588	1,800	3,175	2,839
630-63500-138-000	EAP BENEFITS	40	60	61	63	41	72	72
630-63500-139-000	BENEFIT FEES	22	-	-	-	-	-	

Village of Sister Bay
2024 Annual Budget

630	Enterprise Fund - Collection	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
630-63500-140-000	VISION	-	-	-	20	49	114	101
630-63500-141-000	UNIFORMS & CLOTHING	94	134	198	186	64	250	250
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	995	320	20	-	168	250	250
630-63500-143-000	RECOGNITION	500	-	178	300	-	300	300
630-63500-144-000	MILEAGE	3	17	-	14	-	95	50
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	100	5	9	60	-	75	75
630-63500-190-000	BENEFIT FEES AND PENALTIES	-	-	-	-	-	-	-
		42,344	47,346	62,175	64,159	46,227	86,835	71,178
630-63500-200-000	SERVICES							
630-63500-200-000	MISC. OTHER SERVICES	720	12	20	51	-	250	690
630-63500-201-000	ELECTRIC POWER	5,487	5,666	6,600	6,621	6,500	7,250	7,250
630-63500-202-000	SEWER/FUEL	-	954	1,269	639	100	1,500	1,500
630-63500-204-000	CELLPHONES	197	287	403	547	500	500	500
630-63500-205-000	INTERNET	96	112	96	240	112	250	250
630-63500-206-000	TELEMETRY	1,083	345	1,018	-	-	1,100	-
630-63500-209-000	LEGAL SERVICES	311	5	-	-	-	500	250
630-63500-210-000	AUDIT & CONSULTING	851	886	979	1,229	1,300	1,200	1,400
630-63500-212-000	ENGINEERING	5,837	630	-	-	-	750	750
630-63500-213-000	LAUNDRY	16	14	16	18	18	25	25
		14,599	8,912	10,401	9,345	8,530	13,325	12,615
630-63500-300-000	SUPPLIES & MAINTENANCE							
630-63500-301-000	GAS/OIL/FLUIDS	370	619	724	731	662	750	750
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	1,351	5,898	5,643	4,254	1,600	7,275	7,275
630-63500-312-000	INFORMATION TECHNOLOGY	229	84	181	136	4,500	4,500	3,000
630-63500-321-000	OFFICE SUPPLIES & EXP.	175	139	345	192	120	500	500
630-63500-322-000	POSTAGE & SHIPPING	183	210	269	333	400	400	400
630-63500-324-000	PRINTING & COPYING	254	230	340	356	400	400	400
630-63500-325-000	LEGAL NOTICES & ADS	24	-	-	-	-	50	50

Village of Sister Bay
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630 Account	Enterprise Fund - Collection Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
630-63500-326-000	OFFICE EQUIPMENT	11	14	8	11	5	25	25
630-63500-331-000	MEMBERSHIP DUES	5	5	6	7	7	25	25
630-63500-332-000	TRAINING	440	157	21	103	14	550	250
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	73	127	1,123	333	104	1,200	500
630-63500-352-000	TOOLS/MINOR EQUIPMENT	29	46	156	394	176	500	1,000
630-63500-353-000	MISC. OTHER SUPPLIES	371	569	(5,906)	6,371	-	500	500
630-63500-354-000	MAPS	-	-	-	-	-	100	100
630-63500-356-000	PARTS & SUPPLIES	1	-	16	101	-	250	250
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	4,680	5,749	4,626	5,096	-	5,000	5,000
630-63500-362-000	LAWN MAINTENANCE	-	4	-	-	-	100	100
630-63500-363-000	VEHICLE MAINTENANCE	171	542	21	34	375	375	375
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	14,069	2,118	24,064	7,672	25,000	30,000	43,000
630-63500-368-000	SEWER SYSTEM MAINTENANCE	52,880	16,703	12,419	6,764	27,213	30,000	310,000
630-63500-369-000	EQUIPMENT MAINTENANCE	71	114	64	412	20	500	500
		75,387	33,328	44,122	33,300	60,596	83,000	374,000
630-63500-400-000	MATERIALS							
630-63500-401-000	CUSTODIAL SUPPLIES	-	-	16	23	52	50	50
		-	-	16	23	52	50	50
630-63500-500-000	FIXED CHARGES							
630-63500-510-000	PROPERTY/LIABILITY INS.	1,413	1,471	1,697	2,139	1,995	2,500	2,700
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	226	236	202	298	234	325	338
630-63500-512-000	INSURANCE, WORK COMP	1,110	1,170	1,183	1,034	1,200	1,223	1,222
630-63500-523-000	UNEMPLOYMENT	372	181	-	-	-		-
630-63500-550-000	BANK FEES & FINANCE CHARGES	293	238	734	656	811	750	850
630-63500-551-000	MISCELLANEOUS OTHER EXP	15	-	32	8	-	1,000	-
		3,428	3,295	3,849	4,135	4,239	5,798	5,110
630-63500-600-000	DEBT COSTS							

Village of Sister Bay
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630	Enterprise Fund - Collection	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
Account	**Description**							
630-63500-602-000	INTEREST ON LONG-TERM DEBT - C	148	-	-	-	-	-	-
		148	-	-	-	-	-	-
630-63500-900-000	OTHER OUTLAYS & EXPENDITURES							
630-63500-899-000	DEPRECIATION EXP - COLLECTION	96,255	108,917	123,930	128,884	140,286	140,286	141,772
630-63500-900-000	TAXES - SEWER	12,905	15,246	11,386	25,506	13,900	13,900	26,410
		109,160	124,163	135,316	154,390	154,186	154,186	168,182
630-64000-000-000	LGUD RELATED COSTS				-			
630-64000-111-000	WAGES, LGUD COLLECTION	3,087	3,709	4,366	3,163	3,678	3,634	2,442
630-64000-112-000	OVERTIME - LGSD COLLECTION	107	100	-	-	-	269	119
630-64000-200-000	OTHER SERVICES- LGUD	77	67	-	253	-	-	
630-64000-132-000	SOCIAL SEC				275			
630-64000-133-000	HEALTH				547			
630-64000-134-000	DENTAL				42			
630-64000-135-000	LIFE				11			
630-64000-136-000	DISABILITY				24			
630-64000-137-000	HAS				183			
630-64000-140-000	VISION				4			
630-64000-200-000	OTHER SERVICES- LGUD	77	67		(428)			
		3,347	3,943	4,366	4,074	3,678	3,903	2,561
Total Collection Expenditures		248,412	220,986	260,245	269,426	277,508	347,097	633,696
	Income before Transfers	**15,933**	**83,988**	**39,887**	**21,758**	**(5,605)**	**(70,742)**	**(333,468)**

Expense Summary		12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024 Projected	2024 Budget	2025 Budget
	Wages & Benefits	40,652	46,870	61,770	63,599	45,995	85,865	71,178

Village of Sister Bay
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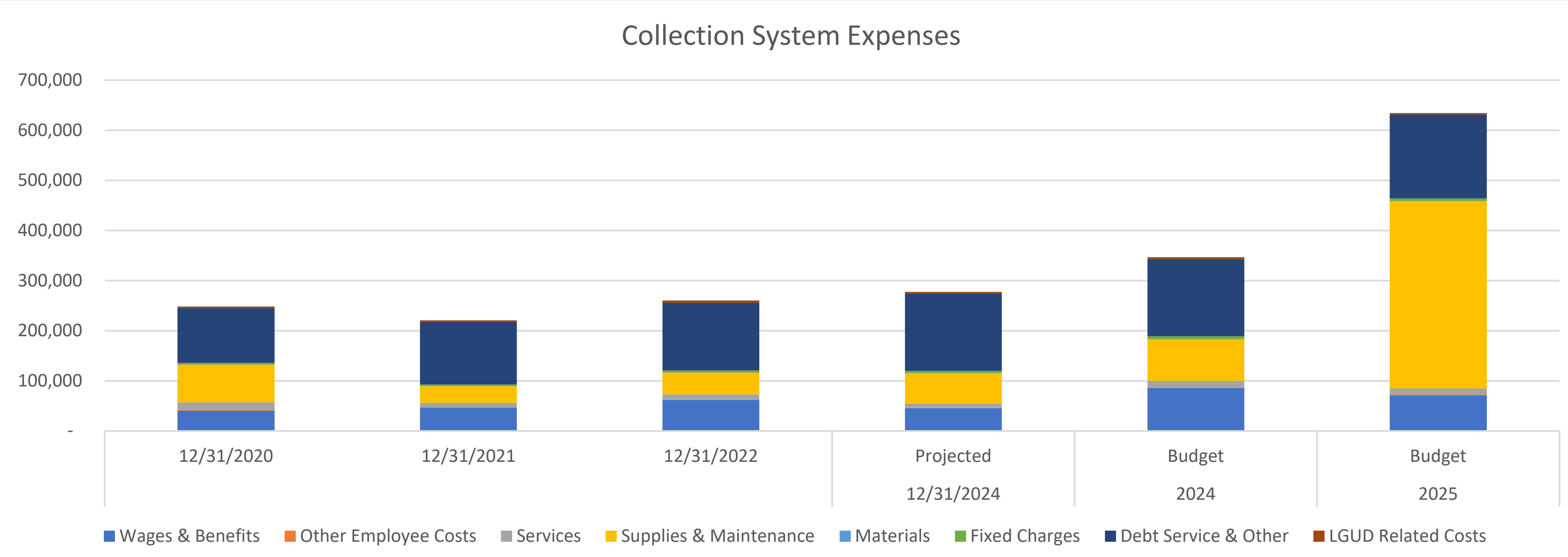
630	Enterprise Fund - Collection	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
	Other Employee Costs	1,692	475	405	560	232	970	925
	Services	14,599	8,912	10,401	9,345	8,530	13,325	12,615
	Supplies & Maintenance	75,387	33,328	44,122	33,300	60,596	83,000	374,000
	Materials	-	-	16	23	52	50	50
	Fixed Charges	3,428	3,295	3,849	4,135	4,239	5,798	5,110
	Debt Service & Other	109,308	124,163	135,316	154,390	154,186	154,186	168,182
	LGUD Related Costs	3,347	3,943	4,366	4,074	3,678	3,903	2,561
		248,412	220,986	260,245	269,426	277,508	347,097	634,621



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690	Enterprise Fund - Marina	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
Revenues								
690-42000-000-000	DEBT PREMIUMS							
690-42800-000-000	AMORTIZATION OF PREMIUM	2,803	2,803	4,475	4,167	2,803	2,803	2,803
		2,803	2,803	4,475	4,167	2,803	2,803	2,803
690-43000-000-000	GRANTS							
690-43690-000-000	DNR GRANTS	21,012	91,041	-	19,685	-	-	-
		21,012	91,041	-	19,685	-	-	-
690-46000-000-000	PUBLIC CHARGES							
690-46371-000-000	SEASONAL SLIP FEES	425,116	427,419	416,185	427,252	438,922	455,751	467,851
690-46372-000-000	DAILY DOCKING/TRANSIENT FEES	191,895	262,538	253,628	289,254	267,412	262,586	278,500
690-46373-000-000	LAUNCH FEES	18,111	18,949	15,416	17,039	17,038	19,000	19,000
690-46375-000-000	PUMP OUT SERVICES	3,667	2,278	2,170	283	236	2,350	2,350
690-46376-000-000	COMMERCIAL DOCKING	105,110	103,132	103,209	122,830	116,846	118,690	144,244
690-46377-000-000	DISCOUNTED SALES	-	-	-	-	-	(1,000)	(1,000)
690-46380-000-000	LAUNDRY NON-TAXABLE	492	-	260	410	500	500	500
690-46381-000-000	PRODUCT SALES	4,521	4,836	4,034	3,781	3,781	8,000	8,000
690-46382-000-000	VENDING SALES	104	91	94	-	-	-	-
690-46383-000-000	NON TAXABLE PRODUCT SALES	176	374	190	356	48	500	500
690-46900-000-000	MISC CHARGES FOR SERVICES	-	1,000	-	-	-	-	-
		749,192	820,618	795,187	861,205	844,783	866,377	919,945
690-48000-000-000	MISCELLANEOUS REVENUES							
690-48110-000-000	INTEREST ON INVESTMENTS	7,655	3,923	12,542	47,304	20,862	33,674	33,674
690-48260-000-000	BLDG RENTAL - BOATHOUSE	18,000	17,500	18,000	9,000	-	-	-
690-48300-000-000	SALE OF PROPERTY AND EQUIPMENT	400	-	-	-	-	-	-
690-48500-000-000	DONATIONS	200	-	-	-	-	-	-
690-48995-000-000	MISC OTHER REVENUE	253	300	1,257	1,346	302	300	300

Village of Sister Bay
2024 Annual Budget

690	Enterprise Fund - Marina	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
		26,508	21,723	31,798	57,650	21,164	33,974	33,974
690-49000-000-000	OTHER FINANCING SOURCES & TRANSFERS							
690-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-
690-49240-000-000	TRANSFERS FROM CIP FUND	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total Marina Revenues		799,515	936,185	831,461	942,707	868,750	903,154	956,722
Expenditures								
690-53540-100-000	EMPLOYEE RELATED COSTS							
690-53540-111-000	FULL-TIME WAGES	63,331	55,000	60,554	61,221	83,368	118,539	123,531
690-53540-111-051	FULL-TIME WAGES FACILITIES	14,351	10,540	7,404	10,011	10,929	10,929	9,570
690-53540-111-920	FULL-TIME WAGES ADMIN	13,927	14,153	16,955	23,844	15,800	29,886	21,191
690-53540-112-000						1,770		
690-53540-112-051	FULL-TIME OVERTIME FACILITIES	-	54	-	672	24	726	
690-53540-114-000	UNWORKED WAGES		3,170	5,530	3,964	968	-	-
690-53540-115-000	BONUSES, MANAGER	4,529	5,376	-	-	-	-	-
690-53540-121-000	PART-TIME WAGES	36,386	54,823	56,636	53,294	53,294	71,500	72,094
690-53540-122-000	PART-TIME OVERTIME WAGES	1,711	2,975	5,262	2,505	2,505	10,200	10,200
690-53540-123-000	BONUSES, DOCKHANDS	2,500	2,750	2,750	2,750	2,750	3,050	3,050
690-53540-131-000	RETIREMENT	8,090	(3,912)	(2,915)	14,041	8,000	10,892	10,745
690-53540-132-000	SOCIAL SECURITY	10,307	11,086	11,707	12,289	12,000	18,668	18,379
690-53540-133-000	INSURANCE, MEDICAL	9,762	5,631	6,879	10,501	13,560	30,234	19,158
690-53540-134-000	INSURANCE, DENTAL	742	782	699	439	600	1,989	915
690-53540-135-000	INSURANCE, GROUP LIFE	174	2,260	1,601	642	23	149	57
690-53540-136-000	INSURANCE, DISABILITY	464	447	513	654	600	1,037	605
690-53540-137-000	HSA BENEFITS EXPENSE	635	468	609	650	650	5,853	6,058
690-53540-138-000	EAP BENEFITS EXPENSE	83	125	128	131	145	145	166
690-53540-140-000	VISION	-	-	-	61	42	325	121
690-53540-141-000	UNIFORM ALLOWANCE	1,156	1,873	-	1,324	-	2,000	2,000
690-53540-142-000	RECRUITMENT/TESTING/PHYSICALS	1,150	908	187	-	607	500	500

Village of Sister Bay
2024 Annual Budget

690	Enterprise Fund - Marina	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024	2024	2025
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Budget**	**Budget**
690-53540-143-000	RECOGNITION	436	466	858	647	-	1,200	700
690-53540-144-000	MILEAGE	-	98	543	352	117	750	400
690-53540-145-000	EXPENSE ALLOWANCE	189	50	178	200	-	200	200
690-53540-190-000	ALLOCATION TO TKH	(1,747)	(1,891)	(1,448)	-	-	-	-
		168,176	167,233	174,630	200,192	207,752	318,772	299,640
690-53540-200-000	SERVICES							
690-53540-201-000	ELECTRIC/GAS	16,741	16,021	17,215	22,741	24,000	24,000	24,000
690-53540-202-000	WATER/SEWER/STORM	7,313	7,582	9,041	9,200	9,200	10,000	10,000
690-53540-203-000	TELEPHONE	785	930	705	783	900	1,260	1,260
690-53540-204-000	CELL PHONE	864	249	288	257	275	275	275
690-53540-205-000	INTERNET	3,394	3,920	4,168	4,537	4,500	4,500	4,500
690-53540-206-000	TELEVISION	575	844	721	425	700	850	850
690-53540-207-000	RECYCLING	223	510	-	1,055	984	1,000	1,000
690-53540-208-000	GARBAGE	3,148	3,644	4,190	4,023	4,000	5,000	5,000
690-53540-209-000	LEGAL	833	-	686	113	-	500	500
690-53540-210-000	AUDITING & CONSULTING	2,950	3,052	2,930	3,276	1,745	2,750	2,750
690-53540-211-000	WEED CONTROL	3,015	3,160	3,149	3,329	195	3,500	3,500
690-53540-212-000	ENGINEERING	-	-	-	-	-	-	-
690-53540-214-000	HOLDING TANK EXPENSE	269	169	149	13	-	200	200
		40,111	40,081	43,243	49,751	46,499	53,835	53,835
690-53540-300-000	SUPPLIES AND MATERIALS							
690-53540-301-000	VEHICLE & EQUIPMENT GAS, OIL,	69	229	560	110	-	250	250
690-53540-303-000	EQUIPMENT RENTAL	325	47	16	14	3	350	350
690-53540-310-000	COMPUTER SOFTWARE & MAINT.	4,064	6,686	8,719	7,953	3,904	13,200	13,200
690-53540-311-000	WEBSITE	-	-	300	824	-	750	1,000
690-53540-312-000	IT SUPPORT	1,367	797	1,427	4,482	986	3,000	4,000
690-53540-321-000	OFFICE SUPPLIES	2,001	327	1,194	396	268	1,000	1,000
690-53540-322-000	POSTAGE	227	173	134	172	26	300	300
690-53540-324-000	PRINTING/COPYING	420	1,518	1,920	2,022	2,000	2,750	2,750

Village of Sister Bay
2024 Annual Budget

690	Enterprise Fund - Marina	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
690-53540-325-000	ADVERTISING & PUBLIC NOTICES	4,296	4,410	573	165	-	2,000	2,000
690-53540-331-000	MEMBERSHIP DUES	525	225	550	850	650	650	850
690-53540-332-000	EDUCATION/TRAINING	-	-	13,345	3,053	2,209	3,500	7,500
690-53540-351-000	MEDICAL/SAFETY SUPPLIES	1,180	609	291	483	695	1,500	1,500
690-53540-352-000	MINOR EQUIPMENT AND TOOLS	6,064	7,775	12,611	3,183	126	10,000	10,000
690-53540-353-000	GENERAL SUPPLIES	2,847	2,876	2,380	6,731	4,000	4,000	4,000
690-53540-354-000	SUPPLIES FOR RESALE	2,047	8,145	5,701	4,178	3,500	3,500	3,500
690-53540-357-000	EVENT COSTS	-	2,000	2,000	2,000	2,377	2,000	2,000
690-53540-362-000	GROUNDS MAINTENANCE	494	988	4,032	3,924	3,500	3,500	3,500
690-53540-366-000	BUILDING MAINTENANCE	2,702	41,794	5,166	7,271	4,209	16,853	16,500
690-53540-368-000	DOCK MAINTENANCE	36,059	14,904	248,384	190,894	50,000	100,000	125,000
690-53540-369-000	EQUIPMENT MAINTENANCE	679	572	1,154	2,080	1,000	1,950	1,950
690-53540-392-000	MISCELLANEOUS	-	231	25	-	66	100	100
690-53540-401-000	CUSTODIAL SUPPLIES	2,578	3,122	3,035	2,655	2,500	4,000	4,000
690-53540-408-000	CONTINGENCY, MARINA	-	3,750	700	489	-	5,000	5,000
		67,944	101,179	314,216	243,929	82,019	180,153	210,250
690-53540-500-000	FIXED CHARGES							
690-53540-510-000	PROPERTY & LIABILITY INSURANCE	16,031	17,882	18,633	20,278	21,461	20,500	22,140
690-53540-512-000	INSURANCE, WORK COMP	5,482	4,666	5,054	5,324	4,533	7,059	7,923
690-53540-523-000	UNEMPLOYMENT COSTS	12	-	-	1,146		-	
690-53540-550-000	BANK SERVICE CHARGES	16,280	12,542	16,246	17,383	16,000	16,000	16,000
690-53540-551-000	OTHER FEES, CHARGES, BAD DEBTS	0	1,205	18	-	-	-	-
690-53540-599-000	LICENSE AND PERMIT FEES	25	32	25	175	32	25	25
		37,830	36,327	39,975	44,306	42,026	43,584	46,088
690-53540-600-000	OTHER EXPENDITURES & OUTLAYS							
690-53540-602-000	INTEREST	95,456	70,522	46,331	42,453	39,687	39,687	35,622
690-53540-899-000	DEPRECIATION	211,233	94,622	98,936	105,565	107,564	107,564	107,564
		306,689	165,144	145,267	148,018	147,251	147,251	143,186

Village of Sister Bay
2024 Annual Budget

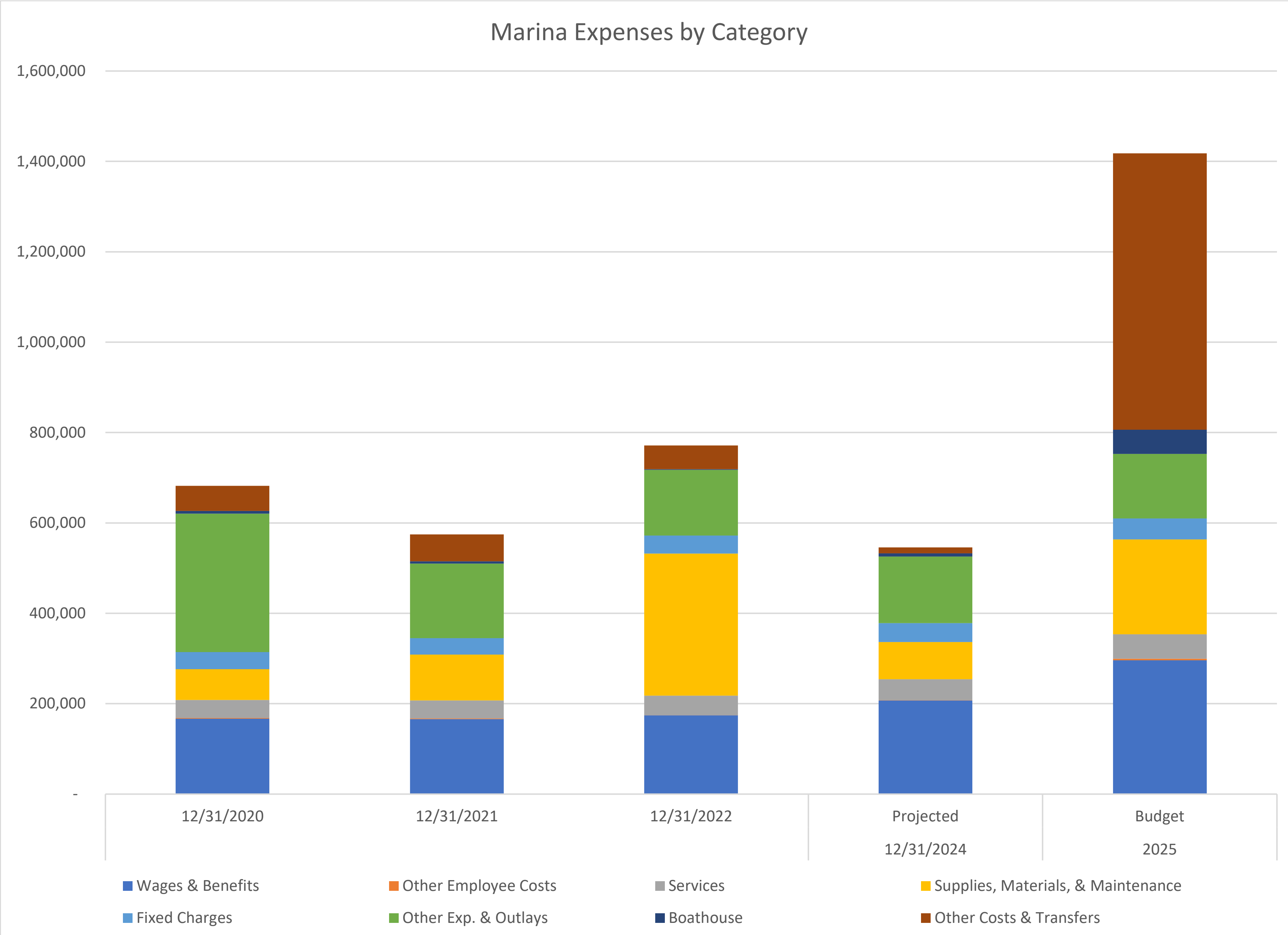
690	Enterprise Fund - Marina	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024	2024	2025
Account	Description	Actual	Actual	Actual	Actual	Projected	Budget	Budget
690-53541-000-000	BOATHOUSE COSTS							
690-53541-200-000	OTHER CONTRACTED SERVICES	110	110	110	2,864	-	110	110
690-53541-201-000	ELECTRIC/GAS	881	640	792	805	115	1,200	1,200
690-53541-202-000	WATER/SEWER/STORM	273	323	371	627	192	500	500
690-53541-203-000	TELEPHONE	-	-	(20)	-	-	-	-
690-53541-206-000	TELEVISION	140	2	-	-	-	-	-
690-53541-367-000	BOATHOUSE MAINTENANCE	4,248	4,297	166	1,149	7,000	51,500	51,500
		5,653	5,372	1,419	5,445	7,307	53,310	53,310
690-55301-000-000	EVENTS							
690-55301-408-000	EVENT COSTS FOR MARINA	-	-	-	-	-	2,000	2,000
		-	-	-	-	-	2,000	2,000
690-59000-000-000	TRANSFERS & OTHER USES OF FUNDS							
690-59210-000-000	TRANSFERS TO GENERAL FUND	55,513	59,299	52,644	45,297	12,879	51,515	59,406
690-59300-000-000	TRANSFERS TO DEBT SERVICE	-	-	-	-	-	-	-
690-59400-000-000	TRANSFERS TO CAPITAL PROJECTS	-	-	-	-	-	-	550,000
		55,513	59,299	52,644	45,297	12,879	51,515	609,406
Total Marina Expenditures		681,916	574,634	771,395	736,937	545,733	850,420	1,417,715
	Net Income/(Loss)	**117,599**	**361,551**	**60,066**	**205,770**	**323,017**	**52,734**	**(460,993)**
Beginning Net Asset Balance		**1,706,579**	**1,824,179**	**2,185,730**	**2,245,796**	**2,245,796**	**2,245,796**	**2,568,813**
	Change in accounting principal							
Beginning Net Asset Balance		**1,824,178**	**2,185,730**	**2,245,796**	**2,451,566**	**2,568,813**	**2,298,530**	**2,107,820**
	Proof to Audit	*1,824,179*	*2,185,730*	*2,245,796*				

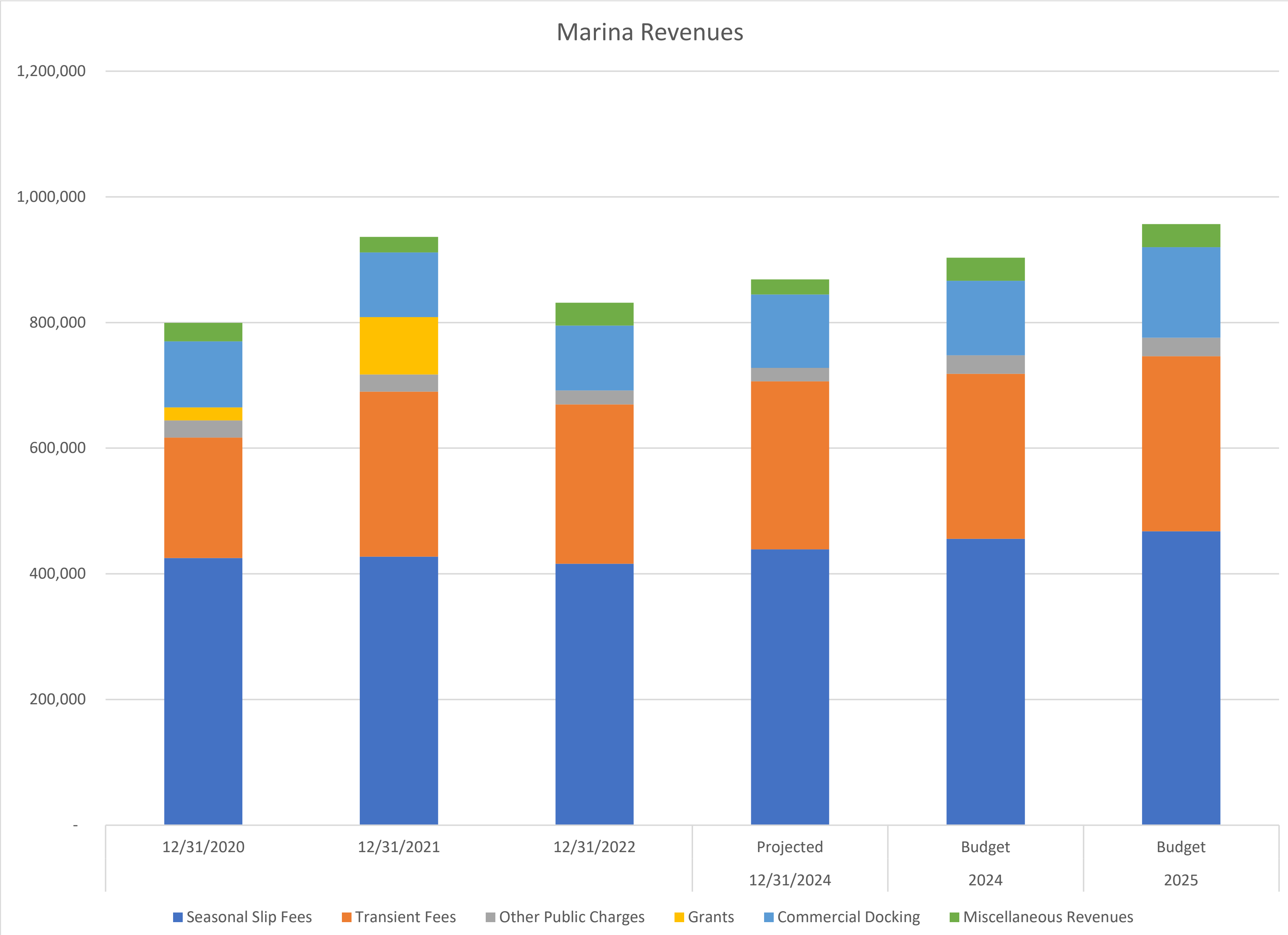
Expense Summary	12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024 Projected	2024 Budget	2025 Budget

Village of Sister Bay
2024 Annual Budget

690 Account	Enterprise Fund - Marina Description	12/31/2020 Actual	12/31/2021 Actual	12/31/2022 Actual	13/31/2023 Actual	12/31/2024 Projected	2024 Budget	2025 Budget
	Wages & Benefits	166,992	165,728	174,311	197,669	207,028	314,122	295,840
	Other Employee Costs	1,183	1,505	319	2,523	724	4,650	3,800
	Services	40,111	40,081	43,243	49,751	46,499	53,835	53,835
	Supplies, Materials, & Maintenance	67,944	101,179	314,216	243,929	82,019	180,153	210,250
	Fixed Charges	37,830	36,327	39,975	44,306	42,026	43,584	46,088
	Other Exp. & Outlays	306,689	165,144	145,267	148,018	147,251	147,251	143,186
	Boathouse	5,653	5,372	1,419	5,445	7,307	53,310	53,310
	Other Costs & Transfers	55,513	59,299	52,644	45,297	12,879	53,515	611,406
		681,916	574,634	771,395	736,937	545,733	850,420	1,417,715

Revenue Summary		12/31/2020	12/31/2021	12/31/2022	13/31/2023	12/31/2024 Projected	2024 Budget	2025 Budget
	Seasonal Slip Fees	425,116	427,419	416,185	427,252	438,922	455,751	467,851
	Transient Fees	191,895	262,538	253,628	289,254	267,412	262,586	278,500
	Other Public Charges	27,070	27,529	22,165	21,869	21,603	29,350	29,350
	Grants	21,012	91,041	-	19,685	-	-	-
	Commercial Docking	105,110	103,132	103,209	122,830	116,846	118,690	144,244
	Miscellaneous Revenues	29,311	24,526	36,274	61,817	23,967	36,777	36,777
		799,515	936,185	831,461	942,707	868,750	903,154	956,722


Marina Expenses by Category
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
12/31/2020
12/31/2021
12/31/2022
Projected
12/31/2024
Budget
2025
Wages & Benefits
Other Employee Costs
Services
Supplies, Materials, & Maintenance
Fixed Charges
Other Exp. & Outlays
Boathouse
Other Costs & Transfers


Marina Revenues
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
12/31/2020
12/31/2021
12/31/2022
Projected 12/31/2024
Budget 2024
Budget 2025
Seasonal Slip Fees
Transient Fees
Other Public Charges
Grants
Commercial Docking
Miscellaneous Revenues

RESOLUTION NO. 2024-018

Adopting the 2025 Annual Budget

WHEREAS, the Finance Committee of the Village of Sister Bay has reviewed the financial needs of the Village and recommended the 2025 Annual Budget to the Board of Trustees; and

WHEREAS, the Board of Trustees of the Village of Sister Bay has reviewed the proposed revenues from all sources, the proposed expenditures for all purposes, budget policies and documents, debt schedules, and capital needs; and

WHEREAS, a public hearing on the 2025 Annual Budget was held on October 21, 2024, after due and proper notice of said hearing having been given in accordance with § 65.90 of the Wisconsin Statutes;

NOW, THEREFORE IT BE RESOLVED, that the Board of Trustees of the Village of Sister Bay does hereby approve and adopt the 2025 Annual Budget; a notice and summary of which is attached hereto and made a part hereof by reference, hereafter referred to as the "budget summary," and does hereby appropriate the sums of money or so much thereof as may be needed and deemed necessary to defray all expenses and liabilities for municipal purposes of the fiscal year, commencing the 1st day of January 2025 and ending the 31st day of December 2025.

BE IT FURTHER RESOLVED that a property tax in the amount of $3,410,241 to fund the expenses of the Village government as contained in the 2024 budget summary be hereby levied as a tax upon all taxable property in the Village of Sister Bay.

BE IT FURTHER RESOLVED that the various interfund loans and repayment schedules are approved as specified in the budget document.

BE IT FURTHER RESOLVED that the Village Clerk is hereby authorized and directed to place this tax on the current tax roll of the Village of Sister Bay.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay conducted on the 21st day of October, 2024.

Passed and adopted this 21st day of October, 2024.

____

Nate Bell, President

ATTEST: VOTE: Ayes ______ Nays ______

____

Heidi Teich, Village Clerk

Village of Sister Bay

Notice of Public Hearing - Proposed Consolidated Budget for 2025

NOTICE IS HEREBY GIVEN that on October 21, 2024, at 6:00 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to www.sisterbaywi.gov, click on 'Agendas & Minutes' and scroll to the October 21 meeting agenda and follow the link. The proposed budget is available for inspection at the Administration Office, 2383 Maple Dr, Sister Bay, Wisconsin, from 8:00 a.m. to 4:00 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.sisterbaywi.gov under 'News & Notices'.

Signed and posted this 27th day of September, 2024, by Heidi Teich, Village Clerk.

Budget Summary General Fund	2022 Actual	2023 Actual	2024 Projected	2024 Budget	2025 Budget	% Change
Revenues						
Property Taxes	2,001,675	2,247,591	2,583,823	2,583,823	2,620,241	1%
Other Taxes	851	51,416	51,411	58,063	58,063	0%
Intergovernmental Revenue	152,610	144,713	241,803	241,764	245,646	2%
Licenses & Permits	164,228	162,171	233,553	229,040	250,325	9%
Fines, Forfeitures, and Penalti	1,793	9,161	2,000	9,500	2,000	-79%
Public Charges for Services	70,194	27,419	25,034	34,150	40,400	18%
Miscellaneous Revenue	80,887	181,483	165,664	164,436	148,317	-10%
Other Financing Sources	112,439	100,816	396,052	396,052	403,943	2%
Applied Fund Balance	-	-	-	-	-	
Total General Fund Revenues	2,584,677	2,924,769	3,699,340	3,716,828	3,768,935	1%
Expenditures						
General Government	660,606	690,965	754,162	798,991	683,938	-14%
Public Safety	211,451	185,221	191,248	207,032	207,032	0%
Public Works	636,022	753,060	788,601	937,828	846,664	-10%
Health & Human Services	5,556	3,970	6,751	6,826	6,865	1%
Other Culture & Recreation	291,202	386,642	482,545	504,510	534,929	6%
Development	62,200	230,668	220,415	326,441	305,483	-6%
Transfers & Other Expenses	435,000	482,000	1,117,477	1,117,477	1,458,172	30%
Total General Fund Expenditures	2,302,037	2,732,525	3,561,199	3,899,105	4,043,084	4%
Beginning Fund Balance	1,211,571	1,494,210	1,686,454	1,686,454	1,824,595	
Actual or Projected Fund Balance	1,454,210	1,686,454	1,824,595	1,544,177	1,550,447	

2025 Proposed Budget

All Village Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/25	Fund Bal. 12/31/25
General Fund	2,620,241	1,148,694	3,768,935	4,043,084	1,824,595	1,550,447
Debt Service	790,000	878,641	1,668,641	1,688,866	22,108	1,883
Capital Improvement	-	23,373,000	23,373,000	22,869,000	9,197,410	9,701,410
Capital Funded by PRAT	-	339,703	339,703	358,000	601,246	289,947
Pebble Beach Fund	-	-	-	-	213	213
Tax Increment District #1	924,300	50,421	974,721	617,063	1,141,303	1,498,961
Tax Increment District #2	67,413	111	67,524	19,909	37,015	84,630
Special Revenue Funds	-	44,715	44,715	45,335	58,856	58,236
Marina Proprietary Fund	-	956,722	956,722	1,417,715		
Water Proprietary Fund	-	622,533	622,533	694,456		
Wastewater Proprietary Fund	-	1,412,940	1,412,940	1,472,883		
Sewer Collection Proprietary Fund	-	300,228	300,228	633,696		

Property Tax Levy - 2024	3,373,823	**Assessed Valuation 2023**	795,973,480	**Mill Rate - 2023**	0.00423861
Property Tax Levy - 2025	3,410,241	**Assessed Valuation 2024**	804,565,200	**Mill Rate - 2024**	0.00423861
		Base Percentage Change in Mill Rate from 2023 to 2024			0.00%

The Village of Sister Bay is an equal opportunity provider and employer