VIRTUAL SEWER AND WATER UTILITIES COMMITTEE MEETING AGENDA

Tuesday, November 12, 2024 at 3:45 P.M.

This meeting will be conducted electronically via "Zoom" video conferencing software.

To access the meeting electronically, click:

https://zoom.us/j/4439901723?pwd=yAVpi40M1OIqgNufcVUE8XWCUSkKaH.1&omn=97063638580

Meeting ID: 443 990 1723 Passcode: 304078

To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#

For additional information check: http://www.sisterbaywi.gov

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Approval of Agenda
4. Approval of Minutes of the October 29, 2024 Meeting, as Published
5. Comments, Correspondence and Concerns from the Public
6. Discussion/Action Items:
    a. Wastewater Treatment Plant Operations Report
    b. Rate Study
7. Matters to be placed on a future agenda or referred to a committee, official, or employee
8. Adjournment

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 at the Village Administration Building during operating hours (8 a.m. – 4 p.m. Monday – Thursday and 8 a.m.-12 p.m. Friday).

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

POSTED DATE/SIGNATURE___________________________

SPECIAL SEWER AND WATER UTILITIES COMMITTEE MEETING MINUTES
TUESDAY, OCTOBER 29, 2024
VIA VIDEO CONFERENCE
(APPROVAL PENDING)

The October 29, 2024 meeting of the Sewer and Water Utilities Committee was called to order by Committee Chairperson Denise Bhirdo at 3:45 P.M.

Present: Chairperson Denise Bhirdo and members Kurt Harff and Alison Werner

Staff Members: Utilities Director Megan Barnes, and Utilities Clerk Kara Kroll

Others: Josh Steffeck, Laurel Harff

Approval of the Agenda:
A motion was made by Harff, seconded by Werner that the Agenda for the October 29, 2024 meeting of the Sewer and Water Utilities Committee be approved as presented. Motion carried – all ayes.

Approval of the minutes:
A motion was made by Harff, seconded by Werner to approve the minutes of the September 10, 2024 meeting of the Sewer and Water Utilities Committee as presented. Motion carried – all ayes.

Public Comments and Correspondence

No correspondence was received for this meeting.

Discussion Items:
a) Wastewater Treatment Plant Operations Report
A copy of the Sewer and Water Utility operations report prepared by Barnes was included in the meeting packet for the members to review. Bhirdo questioned the annual water tower inspection deficiencies and Barnes said the light bulbs and mesh are on order and once they are received the items will be repaired before the November 12, 2024, deadline.

b) Land Lease/ Sludge Land Application/ Sludge PFAs Testing
The old land lease official notice was included in the meeting packet for the member to review. It was decided that the official notice form should be updated, if it continues to be used in the future. Barnes explained that she reached out to some of the labs in Wisconsin for PFAs testing on our sludge and the State Lab is the only facility that offers testing. Barnes is waiting for the State Lab to respond with the cost for PFA testing. If the test shows that there aren't any PFAs in the sludge, then the utilities would be able land apply the sludge on vacant land owned by the Utilities, if needed.

c) Rate Study
Barnes received an email from the Villages auditor and the email was discussed at the meeting. The auditor would like to switch the process for conducting a treatment/collection rate case going forward. The auditors recommended that the Utilities move to a yearly review during the budget of operating revenues and expenses in comparison to cash on hand while taking into consideration the capital and maintenance

schedule. Barnes said this would use revenue and cash flow instead of FLOW, BOD and SS. Josh Steffeck from Robert E Lee attended the meeting and discussed how the Utilities would be able to conduct future rate studies themselves, and it would take a fraction of the time to complete, if we use the new model.

d) Utilities Online Scheduling and Forms

Barnes discussed adding online forms and scheduling to the Village website for meter exchanges and sludge hauling. Barnes would like to limit the quantity of septage disposed of at the plant per day. She would like to track the amount of waste the haulers dispose of on a calendar that counts down to zero, so the system doesn't get overloaded. Barnes would also like to change the meter exchange process and use emails to contact customers, so the utility staff doesn't have to spend as much time trying to track down customers. Barnes is looking at making the process more efficient. Barnes will create forms for the Village website and bring them to the Utilities Committee for review.

e) Wastewater Treatment Plant Facilities Plan

Barnes would like to complete a new facilities plan for the Utilities. Barnes thinks it would be good to look at capacities on the plant side, the wells and see what needs to be done for our expectancy for the next 30 years. Barnes would like a request for bid for a facilities plan. An engineer from Donohue and Associates is submitting an intent to apply free of charge and the engineer also recommended a new facilities plan when she met with Barnes. Bhirdo asked Barnes if the village is at about 50% capacity. Barnes responded with yes, but in the summer the capacity was as high as 74%. Barnes would like to see if there is a different way to operate in the summer. There is money in the budget for a facilities plan.

A motion was made by Harff, seconded by Werner to put out a request for proposals for a utilities plan as presented. Motion carried-all ayes.

f) Record Retention Ordinance

Kroll explained that the Utilities need to have their own record retention schedule separate from the Villages record retention schedule. The Utilities schedule needs to include the Department of Natural Resources, the Public Service Commission of Wisconsin and the Wisconsin Municipal Records Schedule. Kroll received approval from the Public Records Board, the Wisconsin Public Service Commission and the Department of Natural Resources. Bhirdo questioned how long maps need to be kept. Barnes said she keeps maps and DNR records far longer than the retention schedule requires.

A motion was made by Werner, seconded by Harff to recommend to the Village Board the approval of the Utilities record retention schedule be approved as presented. Motion carried- all ayes.

Discussion regarding matters to be placed on a future agenda or referred to a Committee, Official, or Employee.

- Rate Study
- Online Forms
- Utilities Facilities Plan

Adjournment

At 4:22 P.M. a motion was made by Harff, seconded by Werner to adjourn the October 29, 2024 meeting of the Sewer and Water Utilities Committee. Motion carried – all ayes.

The next meeting of the Sewer and Water Utilities Committee will be conducted at 3:45 P.M. on Tuesday, November 12, 2024 via Video Conference.

Respectfully submitted,

Kara Kroll

Kara Kroll
Utilities Clerk

Village of Sister Bay
Sewer and Water Utilities Committee
Operations Report

Sewer and Water Utilities Committee Meeting
November 12, 2024

Review of Financial Statements
See the attached financial reports.

Capacity Report
See the attached report for October.

Private Hauler Spill at WWTP
On Monday October 28th, 2024, at 1:01 p.m. the Utilities Department Operators were notified that a hauler discharged an estimated amount of 1,000 gallons of holding tank waste onto the pavement at the Village of Sister Bay Wastewater Treatment Facility. The discharge started at 1:00 p.m. The hauler that discharged the waste left the hose unattended while discharging. The hose came out of the septage receiving hole and discharged onto the pavement. The private hauling company notified the DNR of the spill. A notice of the event was posted on the village website and will be posted on the November 8, 2024, printing of the Peninsula Pulse. Barnes completed and submitted the necessary DNR Sanitary Sewage Overflow Notification Summary Report. To avoid this occurrence in the future, haulers will be required to attend to the discharge hose from the time the valve is open until the valve is closed and the discharge is entirely complete.

Hydrant Hit and Run on Maple Drive
A pedestrian called in a hydrant that was lying in the ditch. It appears to be a hit and run. It was not reported. Barnes will be filing a police report and insurance claim. The fire department has been notified of the broken hydrant. Operators have started the repairs.

VILLAGE OF SISTER BAY

REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 46					
610-46110-000-000	ASSESSMENT LETTER FEES	60.00	2,250.00	3,000.00	(750.00)	75.00
610-46451-100-000	METERED WATER SALES - VILLAGE	.00	12,410.42	22,652.00	(10,241.58)	54.79
610-46451-200-000	METERED WATER SALES-COMMERCIAL	.00	89,175.02	124,653.00	(35,477.98)	71.54
610-46451-400-000	METERED WATER SALES-RESIDENT'L	.00	155,178.95	211,383.00	(56,204.05)	73.41
610-46451-500-000	METERED WATER SALES-MULTIFAM	.00	19,512.67	22,436.00	(2,923.33)	86.97
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	.00	.00	50.00	(50.00)	.00
610-46452-000-000	WATER SYSTEM MAINTENANCE	.00	2,705.18	1,500.00	1,205.18	180.35
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	.00	.00	50.00	(50.00)	.00
610-46454-000-000	CONNECTION FEES - WATER	309.85	1,747.78	3,400.00	(1,652.22)	51.41
610-46455-000-000	PUBLIC FIRE PROTECTION	.00	40,041.84	51,788.00	(11,746.16)	77.32
610-46455-100-000	PUBLIC FIRE PROT - VILLAGE	.00	2,215.80	3,313.00	(1,097.20)	66.88
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	.00	39,281.25	52,375.00	(13,093.75)	75.00
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	.00	10,952.22	14,573.00	(3,620.78)	75.15
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	.00	.00	50.00	(50.00)	.00
610-46456-200-000	UNMETERED WATER SALES-COMM/PUB	.00	1,165.68	400.00	765.68	291.42
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	.00	540.00	400.00	140.00	135.00
610-46457-100-000	HYDRANT USE - VILLAGE	.00	.00	100.00	(100.00)	.00
610-46470-000-000	LATE PAYMENT PENALTIES	.00	326.32	700.00	(373.68)	46.62
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	.00	1,200.00	5,760.00	(4,560.00)	20.83
	TOTAL SOURCE 46	369.85	378,703.13	518,583.00	(139,879.87)	73.03
	SOURCE 47					
610-47341-810-000	ADMIN CHARGES - LGUD (W)	.00	7,322.05	8,867.00	(1,544.95)	82.58
610-47341-820-000	WATER SYSTEM MAINT - LGUD	.00	.00	2,000.00	(2,000.00)	.00
610-47341-830-000	SALE OF WATER - LGUD	.00	14,800.00	20,098.00	(5,298.00)	73.64
610-47341-850-000	UNMETERED WATER SALES - LGUD	.00	59.20	250.00	(190.80)	23.68
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	.00	4,173.00	5,564.00	(1,391.00)	75.00
610-47341-870-000	WATER TESTING FEES	90.00	1,740.00	210.00	1,530.00	828.57
	TOTAL SOURCE 47	90.00	28,094.25	36,989.00	(8,894.75)	75.95
	SOURCE 48					
610-48110-000-000	INTEREST/DIVIDENDS - WATER	1,001.72	52,003.91	37,269.00	14,734.91	139.54
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MAIN	1,734.41	6,566.34	14,000.00	(7,433.66)	46.90
610-48420-730-000	IMPACT FEES - WATER TOWER	.00	7,892.52	37,000.00	(29,107.48)	21.33
610-48425-000-000	SURCHARGE: W SYSTEM SERVICE	.00	5.91	225.00	(219.09)	2.63
610-48428-000-000	RECONNECT FEES & MISC. - WATER	.00	1,770.00	2,000.00	(230.00)	88.50
610-48429-000-000	WELL PERMITS	.00	300.00	350.00	(50.00)	85.71
610-48490-000-000	OTHER WATER SYSTEM REVENUE	.00	300.00	5,575.00	(5,275.00)	5.38
610-48495-000-000	MISC NON-OPERATING REVENUE	.00	746.68	1,000.00	(253.32)	74.67
	TOTAL SOURCE 48	2,736.13	69,585.36	97,419.00	(27,833.64)	71.43

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL WATER REVENUE	3,195.98	476,382.74	652,991.00	(176,608.26)	72.95

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-61500-111-000	WAGES - VILLAGE WATER	.00	.00	73,493.00	73,493.00	.00
610-61500-111-620	WAGES - PUMPING	1,321.13	13,864.06	11,646.00	(2,218.06)	119.05
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	.00	1,053.02	.00	(1,053.02)	.00
610-61500-111-626	WAGES - GROUNDS MAINT	.00	415.08	1,126.00	710.92	36.86
610-61500-111-630	WAGES - TREATMENT PLANT	291.10	5,688.91	.00	(5,688.91)	.00
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	.00	62.38	.00	(62.38)	.00
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	155.95	5,392.92	.00	(5,392.92)	.00
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	.00	62.38	.00	(62.38)	.00
610-61500-111-651	WAGES - MAINS	62.38	2,225.35	.00	(2,225.35)	.00
610-61500-111-652	WAGES - SERVICES	.00	899.25	.00	(899.25)	.00
610-61500-111-653	WAGES - METERS	775.96	12,427.84	.00	(12,427.84)	.00
610-61500-111-654	WAGES - HYDRANTS	.00	4,673.85	.00	(4,673.85)	.00
610-61500-111-901	WAGES - METER READING	93.57	1,172.03	.00	(1,172.03)	.00
610-61500-111-906	WAGES - CUSTOMER SERVICE	.00	34.38	.00	(34.38)	.00
610-61500-111-920	WAGES - ADMIN, WATER	1,982.28	10,110.71	1,941.00	(8,169.71)	520.90
610-61500-111-930	WAGES - TRAINING, WATER	401.97	3,305.02	.00	(3,305.02)	.00
610-61500-112-000	OVERTIME	.00	.00	8,430.00	8,430.00	.00
610-61500-112-620	OVERTIME - PUMPING	46.79	2,241.65	.00	(2,241.65)	.00
610-61500-112-652	OVERTIME - SERVICES	.00	51.12	.00	(51.12)	.00
610-61500-112-930	OVERTIME - ON CALL WATER	231.00	2,978.00	4,015.00	1,037.00	74.17
610-61500-113-620	COMP TIME USED	191.23	1,509.22	.00	(1,509.22)	.00
610-61500-114-930	PAID LEAVE	174.69	12,513.61	3,217.50	(9,296.11)	388.92
610-61500-121-000	PART-TIME WAGES	.00	.00	5,400.00	5,400.00	.00
610-61500-121-620	PART-TIME WAGES - PUMPING	.00	608.78	.00	(608.78)	.00
610-61500-121-902	WAGES - CLERK - WATER	1,289.94	12,119.02	16,334.00	4,214.98	74.20
610-61500-121-920	WAGES - ADMIN ALLOCATION	.00	4,540.50	27,102.00	22,561.50	16.75
610-61500-122-902	OVERTIME - CLERK - WATER	.00	85.68	413.00	327.32	20.75
610-61500-131-926	RETIREMENT	484.24	7,016.00	10,333.00	3,317.00	67.90
610-61500-132-408	SOCIAL SECURITY	498.51	7,329.58	11,868.00	4,538.42	61.76
610-61500-133-926	INSURANCE, MEDICAL	2,028.26	25,962.59	31,770.00	5,807.41	81.72
610-61500-134-926	INSURANCE, DENTAL	141.75	1,763.11	1,902.00	138.89	92.70
610-61500-135-926	INSURANCE, GROUP LIFE	7.82	307.26	366.00	58.74	83.95
610-61500-136-926	INSURANCE, DISABILITY	28.16	420.68	936.00	515.32	44.94
610-61500-137-925	HSA BENEFITS	.00	2,977.25	8,054.00	5,076.75	36.97
610-61500-138-925	EAP BENEFITS	20.68	206.80	240.00	33.20	86.17
610-61500-140-925	VISION BENEFITS	21.25	247.90	283.00	35.10	87.60
610-61500-141-903	UNIFORMS & CLOTHING	.00	391.19	900.00	508.81	43.47
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	.00	74.21	750.00	675.79	9.89
610-61500-143-930	RECOGNITION	.00	34.75	1,065.00	1,030.25	3.26
610-61500-144-630	MILEAGE - TREATMENT	.00	.00	470.00	470.00	.00
610-61500-144-640	MILEAGE - T&D OP	.00	85.76	.00	(85.76)	.00
610-61500-144-921	MILEAGE - OFFICE EXP	.00	.00	275.00	275.00	.00
610-61500-144-930	MILEAGE - ADMIN MISC	.00	90.61	300.00	209.39	30.20
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	9.57	9.57	500.00	490.43	1.91
	PERSONNEL	10,258.23	144,952.02	223,129.50	78,177.48	64.96

VILLAGE OF SISTER BAY

EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-61500-200-602	OTHER SERVICES-PUMPING	.00	.00	1,000.00	1,000.00	.00
610-61500-200-630	TESTING	.00	501.88	2,000.00	1,498.12	25.09
610-61500-200-923	MISC. OTHER SERVICES	445.76	4,212.13	6,000.00	1,787.87	70.20
610-61500-201-622	ELECTRIC POWER	1,576.00	16,877.43	30,236.00	13,358.57	55.82
610-61500-202-622	FUEL FOR PUMPING	.00	.00	2,500.00	2,500.00	.00
610-61500-203-921	TELEPHONES	101.02	997.29	1,500.00	502.71	66.49
610-61500-204-921	CELLPHONES	168.71	1,461.20	1,500.00	38.80	97.41
610-61500-205-921	INTERNET	.00	179.97	1,900.00	1,720.03	9.47
610-61500-209-923	LEGAL SERVICES - WATER	.00	.00	2,500.00	2,500.00	.00
610-61500-210-923	AUDIT & CONSULTING	.00	3,852.75	3,000.00	(852.75)	128.43
610-61500-212-923	ENGINEERING	.00	2,434.75	5,000.00	2,565.25	48.70
610-61500-213-923	OUTSIDE SERVICES EMPLOYED	6.42	777.90	1,300.00	522.10	59.84
	CONTRACTUAL SERVICES	2,297.91	31,295.30	58,436.00	27,140.70	53.55

VILLAGE OF SISTER BAY

EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	.00	5.34	25.00	19.66	21.36
610-61500-301-623	EQUIP GAS/OIL - PUMPING	.00	.00	200.00	200.00	.00
610-61500-301-641	EQUIP GAS/OIL - T&D	.00	.00	200.00	200.00	.00
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	108.18	1,324.43	1,950.00	625.57	67.92
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	49.71	611.30	2,500.00	1,888.70	24.45
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	24.39	2,292.15	6,000.00	3,707.85	38.20
610-61500-312-921	INFORMATION TECHNOLOGY	.00	3,590.09	4,500.00	909.91	79.78
610-61500-321-921	OFFICE SUPPLIES & EXP.	44.08	613.24	1,200.00	586.76	51.10
610-61500-322-921	POSTAGE & SHIPPING	14.90	857.04	1,200.00	342.96	71.42
610-61500-324-921	PRINTING & COPYING	80.00	1,348.82	1,600.00	251.18	84.30
610-61500-325-921	LEGAL NOTICES & ADS	.00	455.95	500.00	44.05	91.19
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	.00	31.46	75.00	43.54	41.95
610-61500-331-930	MEMBERSHIP DUES	.00	1,104.35	1,200.00	95.65	92.03
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	.00	.00	500.00	500.00	.00
610-61500-332-630	TRAINING - TREATMENT	.00	86.35	800.00	713.65	10.79
610-61500-332-640	TRAINING - T&D OP	.00	46.64	.00	(46.64)	.00
610-61500-332-921	TRAINING - OFFICE EXP	.00	.00	1,050.00	1,050.00	.00
610-61500-332-930	TRAINING - ADMIN MISC	167.67	502.38	6,000.00	5,497.62	8.37
610-61500-351-623	MED/SAFETY - PUMPING	.00	.00	250.00	250.00	.00
610-61500-351-632	MED/SAFETY - TREATMENT	.00	54.00	1,000.00	946.00	5.40
610-61500-351-930	MED/SAFETY - MISC GENERAL	36.60	335.85	1,500.00	1,164.15	22.39
610-61500-352-000	TOOLS/MINOR EQUIP	.00	36.09	.00	(36.09)	.00
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	.00	11,139.73	10,900.00	(239.73)	102.20
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	21.54	78.42	250.00	171.58	31.37
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	.00	.00	250.00	250.00	.00
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	.00	1,530.41	2,200.00	669.59	69.56
610-61500-353-641	MISC. OTHER SUP. - T&D	.00	.00	200.00	200.00	.00
610-61500-353-650	MISC. OTHER SUP. - RESERVOIRS	.00	.00	300.00	300.00	.00
610-61500-353-652	MISC. OTHER SUP. - SERVICES	.00	.00	1,000.00	1,000.00	.00
610-61500-353-653	MISC. OTHER SUP. - METERS	82.54	109.63	500.00	390.37	21.93
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	.00	.00	500.00	500.00	.00
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	472.50	472.50	500.00	27.50	94.50
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	.00	.00	500.00	500.00	.00
610-61500-354-921	MAPS	.00	.00	150.00	150.00	.00
610-61500-358-623	MISC OP. SUPPLIES - WELLS	.00	52.25	200.00	147.75	26.13
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	.00	50.57	175.00	124.43	28.90
610-61500-358-641	MISC SYS OP SUP - T&D	.00	6.99	3,750.00	3,743.01	.19
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	.00	.00	5,000.00	5,000.00	.00
610-61500-361-651	DISTRIBUTION MAINT - MAINS	.00	153.89	3,000.00	2,846.11	5.13
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	.00	440.78	1,000.00	559.22	44.08
610-61500-361-653	DISTRIBUTION MAINT - METERS	146.00	146.00	2,750.00	2,604.00	5.31
610-61500-361-654	HYDRANT MAINTENANCE	.00	1,939.50	40,100.00	38,160.50	4.84
610-61500-361-655	DISTRIBUTION MAINT - OTHER	.00	148.65	150.00	1.35	99.10
610-61500-362-600	LAWN MAINTENANCE - WELLS	.00	.00	100.00	100.00	.00
610-61500-363-933	VEHICLE MAINTENANCE	.00	682.36	750.00	67.64	90.98
610-61500-366-623	WATER PLANT - PUMPING OP.	.00	5,406.88	3,500.00	(1,906.88)	154.48
610-61500-366-625	WATER PLANT - PUMPING MAINT	6.59	2,390.14	4,500.00	2,109.86	53.11
610-61500-366-635	WATER PLANT - TREATMENT MAINT	.00	53.71	.00	(53.71)	.00
610-61500-366-935	WATER PLANT - FACILITY MAINT	.00	381.91	.00	(381.91)	.00
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	.00	.00	250.00	250.00	.00
610-61500-369-625	EQUIP MAINT - PUMPING	.00	187.99	250.00	62.01	75.20
610-61500-369-641	EQUIP MAINT - T&D	.00	.00	250.00	250.00	.00

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	SUPPLIES AND EXPENSE	1,254.70	38,667.79	115,225.00	76,557.21	33.56
610-61500-401-921	CUSTODIAL SUPPLIES	.00	222.62	195.00	(27.62)	114.16
610-61500-402-631	CHEMICALS	297.82	2,492.78	4,000.00	1,507.22	62.32
610-61500-403-630	WATER TESTING SUPPLIES	.00	2,240.41	7,000.00	4,759.59	32.01
610-61500-403-653	METER PARTS & SUPPLIES	.00	34.98	100.00	65.02	34.98
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	.00	.00	2,500.00	2,500.00	.00
610-61500-408-654	HYDRANT PARTS & SUPPLIES	.00	8.99	500.00	491.01	1.80
	BUILDING MATERIALS	297.82	4,999.78	14,295.00	9,295.22	34.98
610-61500-510-924	PROPERTY INSURANCE	.00	3,471.46	3,500.00	28.54	99.18
610-61500-510-925	LIABILITY INSURANCE	.00	1,342.40	1,575.00	232.60	85.23
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	.00	920.25	950.00	29.75	96.87
610-61500-512-925	INSURANCE, WORK COMP	.00	2,192.78	3,812.00	1,619.22	57.52
610-61500-550-921	BANK FEES & FINANCE CHARGES	.00	680.12	1,500.00	819.88	45.34
610-61500-551-408	TAXES - WATER	.00	.00	(15,000.00)	(15,000.00)	.00
610-61500-551-928	MISC OTHER EXP - REGULATORY	647.68	647.68	750.00	102.32	86.36
610-61500-551-930	IMPACT FEE REFUNDS	.00	373,125.53	36,000.00	(337,125.53)	1,036.46
	FIXED CHARGES	647.68	382,380.22	33,087.00	(349,293.22)	1,155.68
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	.00	48,886.26	195,545.00	146,658.74	25.00
	CAPITAL OUTLAY	.00	48,886.26	195,545.00	146,658.74	25.00
610-61500-900-408	PAYMENT IN LIEU OF TAXES	.00	13,634.25	59,315.00	45,680.75	22.99
	COST REALLOCATION	.00	13,634.25	59,315.00	45,680.75	22.99
	TOTAL DEPARTMENT 500	14,756.34	664,815.62	699,032.50	34,216.88	95.11
	DEPARTMENT 000					
610-64000-111-000	WAGES - LGSD WATER	.00	1,456.01	7,782.00	6,325.99	18.71
610-64000-112-000	OVERTIME - LGSD WATER	.00	41.25	628.00	586.75	6.57
	PERSONNEL	.00	1,497.26	8,410.00	6,912.74	17.80
610-64000-200-930	LGUD OTHER REIMB	20.67	46.65	750.00	703.35	6.22
610-64000-201-622	LGUD ELECTRIC - REIMB.	254.51	254.51	.00	(254.51)	.00
	CONTRACTUAL SERVICES	275.18	301.16	750.00	448.84	40.15

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
610-64000-324-921	PRINTING & COPYING LGUD	2.76	50.20	125.00	74.80	40.16
	SUPPLIES AND EXPENSE	2.76	50.20	125.00	74.80	40.16
		277.94	1,848.62	9,285.00	7,436.38	19.91
	TOTAL FUND EXPENDITURES	15,034.28	666,664.24	708,317.50	41,653.26	94.12
	NET REVENUES OVER EXPENDITURES	(11,838.30)	(190,281.50)	(55,326.50)	(218,261.52)	(343.92)

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

WASTEWATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 46					
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	(2,745.10)	19,742.95	19,086.00	656.95	103.44
620-46411-200-000	SEWER SERVICE - COMMERCIAL	(21,738.52)	208,094.96	281,375.00	(73,280.04)	73.96
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	(38,059.20)	462,692.74	605,686.00	(142,993.26)	76.39
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	(5,622.10)	65,258.87	78,829.00	(13,570.13)	82.79
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	.00	7,597.17	10,000.00	(2,402.83)	75.97
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	.00	155,332.14	192,342.00	(37,009.86)	80.76
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	.00	1,907.51	4,923.00	(3,015.49)	38.75
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	.00	12.60	175.00	(162.40)	7.20
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	.00	.00	150.00	(150.00)	.00
620-46470-000-000	LATE PAYMENT FEES	(68.36)	3,908.34	5,000.00	(1,091.66)	78.17
620-46472-000-000	RENT FROM WW DEPT PROPERTY	.00	.00	1,420.00	(1,420.00)	.00
	TOTAL SOURCE 46	(68,233.28)	924,547.28	1,198,986.00	(274,438.72)	77.11
	SOURCE 47					
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	.00	6,107.05	7,337.00	(1,229.95)	83.24
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	.00	87,698.20	119,797.00	(32,098.80)	73.21
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	.00	15,450.50	22,974.00	(7,523.50)	67.25
620-47341-850-000	UNMETERED WASTEWATER - LGUD	.00	60.84	250.00	(189.16)	24.34
	TOTAL SOURCE 47	.00	109,316.59	150,358.00	(41,041.41)	72.70
	SOURCE 48					
620-48110-000-000	INTEREST/DIVIDENDS - WW	1,687.73	57,969.35	43,364.00	14,605.35	133.68
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	.00	5,550.50	28,000.00	(22,449.50)	19.82
620-48495-000-000	MISC OTHER REVENUE	.00	895.04	200.00	695.04	447.52
	TOTAL SOURCE 48	1,687.73	64,414.89	71,564.00	(7,149.11)	90.01
	TOTAL WASTEWATER REVENUE	(66,545.55)	1,098,278.76	1,420,908.00	(322,629.24)	77.29

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
620-62500-111-060	WAGES - MAIN LIFT STATION	328.44	5,467.59	15,835.21	10,367.62	34.53
620-62500-111-062	WAGES - JOINT WWTP	8,996.92	109,850.65	182,956.41	73,105.76	60.04
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	.00	890.15	1,926.00	1,035.85	46.22
620-62500-111-930	TRAINING, WASTEWATER	475.60	544.36	3,195.38	2,651.02	17.04
620-62500-112-060	OVERTIME - MAIN LIFT STATION	.00	353.51	483.93	130.42	73.05
620-62500-112-062	OVERTIME - JOINT WWTP	932.78	6,288.93	19,662.07	13,373.14	31.99
620-62500-113-000	COMP TIME USED	382.44	3,018.36	.00	(3,018.36)	.00
620-62500-114-000	PAID LEAVE - JOINT WWTP	349.37	39,810.07	.00	(39,810.07)	.00
620-62500-121-062	PT WAGES - JOINT WWTP	.00	.00	10,800.00	10,800.00	.00
620-62500-121-902	WAGES, CLERK - WW	2,579.87	25,456.76	32,667.00	7,210.24	77.93
620-62500-121-920	WAGES, ADMIN - WW	3,964.57	25,445.77	43,715.00	18,269.23	58.21
620-62500-122-902	OVERTIME - CLERK - WWTP	.00	171.37	540.00	368.63	31.74
620-62500-131-000	RETIREMENT	1,242.71	14,481.95	20,803.00	6,321.05	69.61
620-62500-132-000	SOCIAL SECURITY	1,286.47	16,022.24	23,890.00	7,867.76	67.07
620-62500-133-000	INSURANCE, MEDICAL	5,014.85	56,545.63	64,822.00	8,276.37	87.23
620-62500-134-000	INSURANCE, DENTAL	352.22	3,869.32	3,882.00	12.68	99.67
620-62500-135-000	INSURANCE, GROUP LIFE	20.31	602.44	676.00	73.56	89.12
620-62500-136-000	INSURANCE, DISABILITY	71.94	908.03	1,889.00	980.97	48.07
620-62500-137-000	HSA BENEFITS	.00	10,438.53	16,194.00	5,755.47	64.46
620-62500-138-000	EAP BENEFITS	41.35	413.50	500.00	86.50	82.70
620-62500-140-000	VISION BENEFITS	53.34	563.02	575.00	11.98	97.92
620-62500-141-000	UNIFORMS & CLOTHING	.00	782.39	1,950.00	1,167.61	40.12
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	.00	148.42	1,000.00	851.58	14.84
620-62500-143-000	RECOGNITION	.00	69.50	2,200.00	2,130.50	3.16
620-62500-144-000	MILEAGE	64.32	245.55	1,700.00	1,454.45	14.44
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	.00	33.71	375.00	341.29	8.99
	PERSONNEL	26,157.50	322,421.75	452,237.00	129,815.25	71.29
620-62500-200-000	TESTING	.00	806.21	2,500.00	1,693.79	32.25
620-62500-201-000	ELECTRIC/GAS	5,628.13	49,409.07	70,025.00	20,615.93	70.56
620-62500-202-000	FUEL/WATER/SEWER	887.90	6,049.63	14,000.00	7,950.37	43.21
620-62500-203-000	TELEPHONES	255.67	2,381.60	2,664.00	282.40	89.40
620-62500-204-000	CELLPHONES	337.41	2,922.32	3,000.00	77.68	97.41
620-62500-205-000	INTERNET	.00	359.91	1,500.00	1,140.09	23.99
620-62500-208-000	RUBBISH DISPOSAL	229.60	1,091.50	7,000.00	5,908.50	15.59
620-62500-209-000	LEGAL SERVICES	.00	.00	2,500.00	2,500.00	.00
620-62500-210-000	AUDIT & CONSULTING	.00	7,563.76	7,850.00	286.24	96.35
620-62500-212-000	ENGINEERING	.00	.00	5,000.00	5,000.00	.00
620-62500-213-000	LAUNDRY SERVICE	93.82	1,003.68	1,250.00	246.32	80.29
620-62500-214-000	SLUDGE HAULING & PROCESSING	10,570.00	53,946.03	75,000.00	21,053.97	71.93
	CONTRACTUAL SERVICES	18,002.53	125,533.71	192,289.00	66,755.29	65.28

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
620-62500-301-000	VEHICLE GAS/OIL/FLUIDS	216.36	3,808.23	5,500.00	1,691.77	69.24
620-62500-303-000	EQUIPMENT RENTAL	.00	262.44	1,000.00	737.56	26.24
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	138.77	5,422.38	8,750.00	3,327.62	61.97
620-62500-312-000	INFORMATION TECHNOLOGY	.00	952.30	2,500.00	1,547.70	38.09
620-62500-321-000	OFFICE SUPPLIES & EXP.	88.16	1,237.78	2,500.00	1,262.22	49.51
620-62500-322-000	POSTAGE & SHIPPING	29.81	1,616.48	2,100.00	483.52	76.98
620-62500-324-000	PRINTING & COPYING	160.00	1,754.20	2,500.00	745.80	70.17
620-62500-325-000	LEGAL NOTICES & ADS	.00	90.19	150.00	59.81	60.13
620-62500-326-000	OFFICE EQUIPMENT	.00	58.11	150.00	91.89	38.74
620-62500-331-000	DUES & PUBLICATIONS	.00	1,742.42	1,750.00	7.58	99.57
620-62500-332-000	TRAINING - WASTEWATER	335.33	1,396.37	5,200.00	3,803.63	26.85
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	73.19	1,029.57	1,450.00	420.43	71.00
620-62500-352-000	TOOLS/MINOR EQUIPMENT	989.10	2,344.24	4,700.00	2,355.76	49.88
620-62500-353-000	MISC. OTHER SUPPLIES	56.15	112.48	500.00	387.52	22.50
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	.00	533.14	8,400.00	7,866.86	6.35
620-62500-362-000	WWTP GROUNDS MAINTENANCE	26.97	113.87	500.00	386.13	22.77
620-62500-363-000	VEHICLE MAINTENANCE	.00	1,364.76	1,500.00	135.24	90.98
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	.00	3,212.50	4,500.00	1,287.50	71.39
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	43.94	2,532.12	5,000.00	2,467.88	50.64
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	.00	2,436.96	7,500.00	5,063.04	32.49
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	6,567.68	27,738.52	25,000.00	(2,738.52)	110.95
620-62500-369-000	EQUIPMENT MAINTENANCE	1,215.00	1,217.79	1,500.00	282.21	81.19
	SUPPLIES AND EXPENSE	9,940.46	60,976.85	92,650.00	31,673.15	65.81
620-62500-401-000	CUSTODIAL SUPPLIES	.00	681.87	500.00	(181.87)	136.37
620-62500-402-000	CHEMICALS	155.59	33,379.37	50,000.00	16,620.63	66.76
620-62500-403-000	LAB SUPPLIES - WWTP	87.70	5,836.46	19,600.00	13,763.54	29.78
620-62500-408-000	MAIN LIFT DEGREASER	.00	2,670.85	5,500.00	2,829.15	48.56
	BUILDING MATERIALS	243.29	42,568.55	75,600.00	33,031.45	56.31
620-62500-510-000	PROPERTY/LIABILITY INS.	.00	17,270.74	17,500.00	229.26	98.69
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	.00	2,372.25	2,700.00	327.75	87.86
620-62500-512-000	INSURANCE, WORK COMP	.00	8,159.88	8,323.00	163.12	98.04
620-62500-550-000	BANK FEES & FINANCE CHARGES	.00	2,397.00	3,000.00	603.00	79.90
	FIXED CHARGES	.00	30,199.87	31,523.00	1,323.13	95.80
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	.00	32,105.57	59,083.00	26,977.43	54.34
	DEBT SERVICE	.00	32,105.57	59,083.00	26,977.43	54.34
620-62500-899-000	DEPRECIATION EXP - WWTP	.00	123,735.24	494,941.00	371,205.76	25.00
	CAPITAL OUTLAY	.00	123,735.24	494,941.00	371,205.76	25.00

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

TREATMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	TOTAL DEPARTMENT 500	54,343.78	737,541.54	1,398,323.00	660,781.46	52.74
	DEPARTMENT 000					
620-64000-200-000	LGUD OTHER SERVICES REIMB	2.50	39.69	750.00	710.31	5.29
	CONTRACTUAL SERVICES	2.50	39.69	750.00	710.31	5.29
620-64000-324-000	PRINTING & COPYING LGUD	2.76	50.20	150.00	99.80	33.47
	SUPPLIES AND EXPENSE	2.76	50.20	150.00	99.80	33.47
		5.26	89.89	900.00	810.11	9.99
	TOTAL FUND EXPENDITURES	54,349.04	737,631.43	1,399,223.00	661,591.57	52.72
	NET REVENUES OVER EXPENDITURES	(120,894.59)	360,647.33	21,685.00	(984,220.81)	1,663.12

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	SOURCE 46					
630-46110-000-000	ASSESSMENT LETTER FEES	60.00	2,250.00	3,000.00	(750.00)	75.00
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	2,745.10	4,639.36	3,953.00	686.36	117.36
630-46411-200-000	SEWER SERVICE - COMMERCIAL	21,738.52	53,291.60	67,728.00	(14,436.40)	78.68
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	38,059.20	105,874.81	136,125.70	(30,250.89)	77.78
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	5,622.10	15,737.36	16,687.00	(949.64)	94.31
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	.00	133.65	250.00	(116.35)	53.46
630-46414-000-000	LATERAL INSPECTION - SEWER	309.85	1,747.75	4,100.00	(2,352.25)	42.63
630-46470-000-000	LATE PAYMENT FEES	68.36	170.02	500.00	(329.98)	34.00
	TOTAL SOURCE 46	68,603.13	183,844.55	232,343.70	(48,499.15)	79.13
	SOURCE 47					
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	.00	.00	1,750.00	(1,750.00)	.00
	TOTAL SOURCE 47	.00	.00	1,750.00	(1,750.00)	.00
	SOURCE 48					
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	.00	17,306.99	15,260.80	2,046.19	113.41
630-48300-000-000	SALE OF PROPERTY - COLLECTION	.00	6,425.00	.00	6,425.00	.00
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAIN	2,601.62	9,849.52	20,000.00	(10,150.48)	49.25
630-48420-740-000	SEWER CONNECTION FEES/REU	619.72	3,495.61	6,500.00	(3,004.39)	53.78
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	.00	6.11	500.00	(493.89)	1.22
630-48495-000-000	MISC OTHER REVENUE	.00	149.20	.00	149.20	.00
	TOTAL SOURCE 48	3,221.34	37,232.43	42,260.80	(5,028.37)	88.10
	TOTAL COLLECTION REVENUE	71,824.47	221,076.98	276,354.50	(55,277.52)	80.00

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
630-63500-111-000	WAGES - SB COLLECTION	226.84	10,417.18	24,936.00	14,518.82	41.78
630-63500-111-626	WAGES - COLLECTION GROUNDS	.00	497.18	894.00	396.82	55.61
630-63500-112-000	OVERTIME - SB COLLECTION	.00	844.97	2,399.00	1,554.03	35.22
630-63500-113-000	COMP TIME USED	63.75	503.08	.00	(503.08)	.00
630-63500-114-000	PAID LEAVE - COLLECTION	58.24	4,158.96	.00	(4,158.96)	.00
630-63500-121-000	WAGES, CLERK - COLLECTION	.00	414.45	1,800.00	1,385.55	23.03
630-63500-121-902	WAGES, CLERK - COLLECTION	429.98	3,828.44	5,445.00	1,616.56	70.31
630-63500-121-920	WAGES, ADMIN - COLLECTION	660.76	6,363.91	23,926.00	17,562.09	26.60
630-63500-122-902	WAGES, OT CLERK - COLLECTION	.00	28.56	221.00	192.44	12.92
630-63500-131-000	RETIREMENT	105.62	2,205.19	4,284.00	2,078.81	51.48
630-63500-132-000	SOCIAL SECURITY	108.34	2,334.24	4,886.00	2,551.76	47.77
630-63500-133-000	INSURANCE, MEDICAL	436.37	8,084.99	12,387.00	4,302.01	65.27
630-63500-134-000	INSURANCE, DENTAL	29.87	547.85	761.00	213.15	71.99
630-63500-135-000	INSURANCE, GROUP LIFE	1.73	128.14	169.00	40.86	75.82
630-63500-136-000	INSURANCE, DISABILITY	6.06	146.18	396.00	249.82	36.91
630-63500-137-000	HSA BENEFITS	.00	933.24	3,175.00	2,241.76	29.39
630-63500-138-000	EAP BENEFITS	6.89	68.90	72.00	3.10	95.69
630-63500-140-000	VISION BENEFITS	4.29	77.16	114.00	36.84	67.68
630-63500-141-000	UNIFORMS & CLOTHING	.00	130.40	250.00	119.60	52.16
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	.00	167.95	250.00	82.05	67.18
630-63500-143-000	RECOGNITION	.00	11.60	300.00	288.40	3.87
630-63500-144-000	MILEAGE	.00	30.20	95.00	64.80	31.79
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	.00	.00	75.00	75.00	.00
	PERSONNEL	2,138.74	41,922.77	86,835.00	44,912.23	48.28
630-63500-200-000	MISC. OTHER SERVICES	.00	66.76	250.00	183.24	26.70
630-63500-201-000	ELECTRIC POWER	354.20	5,095.96	7,250.00	2,154.04	70.29
630-63500-202-000	FUEL/WATER/SEWER	42.30	126.90	1,500.00	1,373.10	8.46
630-63500-204-000	CELLPHONES	56.25	487.22	500.00	12.78	97.44
630-63500-205-000	INTERNET	.00	59.97	250.00	190.03	23.99
630-63500-206-000	TELEMETRY	.00	.00	1,100.00	1,100.00	.00
630-63500-209-000	LEGAL SERVICES	.00	.00	500.00	500.00	.00
630-63500-210-000	AUDIT & CONSULTING	.00	1,331.51	1,200.00	(131.51)	110.96
630-63500-212-000	ENGINEERING	.00	.00	750.00	750.00	.00
630-63500-213-000	LAUNDRY	2.14	19.50	25.00	5.50	78.00
	CONTRACTUAL SERVICES	454.89	7,187.82	13,325.00	6,137.18	53.94

VILLAGE OF SISTER BAY

EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
630-63500-301-000	VEHICLE GAS/OIL/FLUIDS	36.07	834.55	750.00	(84.55)	111.27
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	8.13	1,314.44	7,275.00	5,960.56	18.07
630-63500-312-000	INFORMATION TECHNOLOGY	.00	2,778.71	4,500.00	1,721.29	61.75
630-63500-321-000	OFFICE SUPPLIES & EXP.	14.74	182.79	500.00	317.21	36.56
630-63500-322-000	POSTAGE & SHIPPING	4.97	266.77	400.00	133.23	66.69
630-63500-324-000	PRINTING & COPYING	26.67	292.37	400.00	107.63	73.09
630-63500-325-000	LEGAL NOTICES & ADS	.00	3.61	50.00	46.39	7.22
630-63500-326-000	OFFICE EQUIPMENT	.00	8.84	25.00	16.16	35.36
630-63500-331-000	MEMBERSHIP DUES	.00	6.50	25.00	18.50	26.00
630-63500-332-000	TRAINING	55.90	167.50	550.00	382.50	30.45
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	12.20	244.84	1,200.00	955.16	20.40
630-63500-352-000	TOOLS/MINOR EQUIPMENT	109.90	286.31	500.00	213.69	57.26
630-63500-353-000	MISC. OTHER SUPPLIES	.00	.00	500.00	500.00	.00
630-63500-354-000	MAPS	.00	.00	100.00	100.00	.00
630-63500-356-000	PARTS & SUPPLIES	.00	.00	250.00	250.00	.00
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	.00	.00	5,000.00	5,000.00	.00
630-63500-362-000	LAWN MAINTENANCE	.00	.00	100.00	100.00	.00
630-63500-363-000	VEHICLE MAINTENANCE	.00	227.46	375.00	147.54	60.66
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	.00	15,253.53	30,000.00	14,746.47	50.85
630-63500-368-000	SEWER SYSTEM MAINTENANCE	.00	27,213.36	30,000.00	2,786.64	90.71
630-63500-369-000	EQUIPMENT MAINTENANCE	.00	19.77	500.00	480.23	3.95
	SUPPLIES AND EXPENSE	268.58	49,101.35	83,000.00	33,898.65	59.16
630-63500-401-000	CUSTODIAL SUPPLIES	.00	68.42	50.00	(18.42)	136.84
	BUILDING MATERIALS	.00	68.42	50.00	(18.42)	136.84
630-63500-510-000	PROPERTY/LIABILITY INS.	.00	2,139.62	2,500.00	360.38	85.58
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	.00	312.25	325.00	12.75	96.08
630-63500-512-000	INSURANCE, WORK COMP	.00	952.44	1,223.00	270.56	77.88
630-63500-550-000	BANK FEES & FINANCE CHARGES	.00	1,031.83	750.00	(281.83)	137.58
630-63500-551-000	MISCELLANEOUS OTHER EXP	.00	.00	1,000.00	1,000.00	.00
	FIXED CHARGES	.00	4,436.14	5,798.00	1,361.86	76.51
630-63500-899-000	DEPRECIATION EXP - COLLECTION	.00	35,071.50	140,286.00	105,214.50	25.00
	CAPITAL OUTLAY	.00	35,071.50	140,286.00	105,214.50	25.00
630-63500-900-000	TAXES - SEWER	.00	.00	13,900.00	13,900.00	.00
	COST REALLOCATION	.00	.00	13,900.00	13,900.00	.00
	TOTAL DEPARTMENT 500	2,862.21	137,788.00	343,194.00	205,406.00	40.15

DEPARTMENT 000

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2024

COLLECTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
630-64000-111-000	WAGES - LGSD COLLECTION	91.49	2,232.66	3,634.00	1,401.34	61.44
630-64000-112-000	OVERTIME - LGSD COLLECTION	.00	72.35	269.00	196.65	26.90
	PERSONNEL	91.49	2,305.01	3,903.00	1,597.99	59.06
630-64000-200-000	OTHER SERVICES - LGUD	.00	.00	500.00	500.00	.00
	CONTRACTUAL SERVICES	.00	.00	500.00	500.00	.00
		91.49	2,305.01	4,403.00	2,097.99	52.35
	TOTAL FUND EXPENDITURES	2,953.70	140,093.01	347,597.00	207,503.99	40.30
	NET REVENUES OVER EXPENDITURES	68,870.77	80,983.97	(71,242.50)	(262,781.51)	113.67

Village of Sister Bay Utilities

P.O. Box 91, Sister Bay, WI 54234
Phones: Voice 920-854-2246 Fax 920-854-7602 Cell 920-421-0254

Sister Bay, Liberty Grove Utility District, and Town of Liberty Grove

Treament Plant Capacities Calculations

For: **October-2024**

	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	**Hauled**	**Sewered**	**Total Sister Bay Flow**	**Sewered**	**Hauled**
Hydraulic Flow (mgd)	6.252	0.050	4.928	4.978	0.509	0.765
Water Sales Ratios			**0.9063**		**0.0937**	

	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	**Hauled**	**Sewered**	**Total Sister Bay Flow**	**Sewered**	**Hauled**
SEWERED BOD lbs/day	22888		20743		2145	
HAULED BOD lbs/day	4506	262				4235
Total BOD lbs	**27393**			**21005**	**2145**	**4235**

	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	**Hauled**	**Sewered**	**Total Sister Bay Flow**	**Sewered**	**Hauled**
SEWERED TSS lbs/day	19888		18024		1864	
HAULED TSS lbs/day	7403	452				6938
Total TSS lbs	**27291**			**18476**	**1864**	**6938**

	WWTP	Sister Bay			LGSD #1	Liberty Grove
	Influent	**Hauled**	**Sewered**	**Total Sister Bay Flow**	**Sewered**	**Hauled**
SEWERED PHOS. lbs/day	**#DIV/0!**		**349**		**#DIV/0!**	
HAULED PHOS. lbs/day	**701**	**7**				**694**
Total PHOS. Lbs	**#DIV/0!**			**356**	**#DIV/0!**	**694**

	Sister Bay	LGSD #1	Liberty Grove
Purchased Flow Capacity in mgd	0.62	0.059	0.266
Monthly Daily Average	0.161	0.016	0.025
Percent of used Capacity	25.90%	27.86%	9.28%
Purchased BOD Capacity in lbs/day	905	105	1359
Monthly Daily Average	678	69	137
Percent of used Capacity	75%	65.89%	10.05%
Purchased TSS Capacity in lbs/day	1076	101	999
Monthly Daily Average	596	60	224
Percent of used Capacity	55.39%	59.52%	22.40%
Purchased Phos. Capacity in lbs/day	54	5	43
Monthly Daily Average	11.477876	#DIV/0!	22.37956418
Percent of used Capacity	0.2125533	#DIV/0!	0.520454981

VILLAGE OF SISTER BAY

WASTEWATER UTILITY

PROPOSED RATES

November 2024

Rate Resolution

Fixed Charges

Size	Meter Equivalent	Quarterly O & M Meter Charge	SB Collection Meter Charge	Quarterly Debt Meter Charge	Total Quarterly Meter Charge
5/8, 3/4	1	$97.94	$29.26	$34.56	$161.76
1	2.5	$244.86	$73.14	$86.39	$404.39
1/12	5	$489.72	$146.28	$172.78	$808.78
2	8	$783.55	$234.05	$276.45	$1,294.05
3	15	$1,469.16	$438.84	$518.34	$2,426.34

Volume Charges		
Village of Sister Bay	$4.48	
Liberty Grove Utility District #1	$4.13	
Unsewered Volume Charge		
Holding Tank	$16.54	
Septage	$94.34	
Unsewered Capital Debt Charge		
Holding Tank	$3.28	
Septage	$17.83	
Total Outside Unsewered User		
Holding Tank	$19.82	
Septage	$112.25	
High Strength Waste Surcharge		
Flow	$5.07	per 1000 gallons
B.O.D over 300 mg/l	$1.41	x .00833 x concentration x flow /1000 gallons
S.S over 250 mg/l	$0.90	x .00833 x concentration x flow /1000 gallons
P over 12 mg/l	$14.05	x .00833 x concentration x flow /1000 gallons

Sewer Rate Study 2024

Rate Changes

A rate increase is proposed for all wastewater and sewer rates. Sister Bay customers' sewer volume charge is increasing 6% to $4.48 per 1,000 gallons. This charge is based on the operations and maintenance costs of the plant. These costs include sludge treatment expenses, electric costs, operating supplies, and equipment maintenance. The charge to Liberty Grove Utility District #1 is proposed to increase 6% to $4.13 per 1,000 gallons. The increase is related to the increase in costs at the wastewater treatment plant.

Fixed costs are also proposed to increase. The fixed charge for Sister Bay customers will increase 6% to $161.76 per quarter. The fixed charge for Liberty Grove will increase 6% to $132.50 per quarter. The fixed charges are broken down into three components: operations & maintenance costs, collection system costs, and a capital/debt charge. The fixed operations and maintenance costs are those costs that do not fluctuate based on the flow or other measures of the waste being treated. These costs include such items such as personnel, transportation expenses, general supplies and expenses, and insurance. Charges for collection system costs are applied to Sister Bay customers only and include personnel costs, general supplies and administrative expenses, and regular system maintenance. Finally, a debt/capital charge is calculated. The fixed charge equivalents from Sister Bay customers are used to allocate the cost of the annual debt service of the wastewater fund. In 2022 the annual debt service cost had increased due to the addition of a loan to purchase all capacity from Liberty Grove and to settle the lawsuit. That additional debt, combined with reduced annual charges on the USDA debt because of interest savings, resulted in the past increase in the debt/capital charge. The Village of Sister Bay Wastewater Treatment Facility is currently facing the need for a regional sludge processing facility. Sludge treatment costs have been steadily increasing, with Sturgeon Bay Utilities no longer able to accept outside area sludge for further processing in 2025, due to a plant upgrade. The cost for sludge transport and disposal at NEW Water in Green Bay will increase the sludge hauling and disposal costs, an estimated percentage of 117%. The 6% flat increase across all accounts is proposed to cover inflation costs for 2025 and to continue building cash reserves for capital improvement items. The Village of Sister Bay has been exploring implementing further sludge handling processes and equipment since 2014, when Robert E. Lee prepared a sludge handling study. It has become even more vital to follow through with a plan for sludge handling, due to these raising costs of sludge disposal. These increases will help the village incrementally increase rates to prepare for the addition of capital improvements associated with sludge handling, instead of implementing a large increase all at once. Most other capital items being replaced in the coming years are scheduled to come from replacement funds. In the following years, a larger rate adjustment will have to be made to cover the cost of a reginal sludge processing facility, an estimated 15% increase in 2026 and 2027.

Charges to hauled waste rates are also proposed. The unsewered volume charge for holding tanks pumped within the village will increase 6% to $16.54, and the septage charge will increase 6% to $94.34. Hauled waste from Liberty Grove and others out of the area will be charged $19.82 and $112.25 for septic waste, an increase of 6% as well. The difference between the Sister Bay and the Liberty Grove/Out of Area rates is the capital/debt surcharge.

There will also be changes to the high strength surcharges as detailed on the following pages.

HAULED IN SEWER RATES
9/5/2024

	IN VILLAGE HOLDING TANK PER 1000 GALLONS	OUT OF AREA HOLDING TANK PER 1000 GALLONS	SEPTIC TANK PER 1000 GALLONS	2025 Outlook
BAILEYS HARBOR	$ 18.50	$ 18.50	$ 155.00	
EGG HARBOR	$ 11.00	$ 18.00	$ 120.00	
EPHRAIM	$ 18.00	$ 18.00	$ 127.00	
EPHRAIM	Holding Tank Waste $16.00 Per 1,000 gallons November 1 thru April 1 (if they bring more than 10,000 gallons)			
FISH CREEK	$ 25.36	$ 25.36	$ 236.40	
SISTER BAY	$ 15.60	$ 18.70	$ 89.00	
SISTER BAY (OUT OF AREA)		$ 18.70	$ 105.90	
STURGEON BAY	$ 19.07	$ 19.07	$ 84.00	No Plan to increase 2025

Summary of User Charges

		Proposed Village of Sister Bay WWTP	Existing Rates		Increase/-Decrease
SB Sewered Volume Charge		**$4.48**	4.23		6.00%
LGUD#1 Sewered Volume Charge		**$4.13**	3.90		6.00%
Fixed Charges	**Sister Bay**				
	WWTP O & M	$97.94	92.40		6.00%
	SB Coll.	$29.26	27.60		6.00%
	Debt	$34.56	32.60		6.00%
	Total Sister Bay	$161.76	152.60		6.00%
Fixed Charges	**LGUD**				
	WWTP O & M	$97.94	92.40		6.00%
	Debt	$34.56	32.60		6.00%
	Total LGUD	$132.50	125.00		6.00%
Unsewered Volume Charge - Sister Bay					
	Holding Tank	**$16.54**	15.60		6.00%
	Septage	**$94.34**	89.00		6.00%
Unsewered Capital Debt Sur-Charge					
	Holding Tank	**$3.28**	3.09		6.00%
	Septage	**$17.83**	16.82		6.00%
Total Town of Liberty Grove and Outside Unsewered User					
	Holding Tank	$19.82	18.70		6.00%
	Septage	$112.25	105.90		6.00%
Typical Sister Bay Residential Quarterly Chg		$206.70	195.00		6.00%
	(Based on 10,000/quarter usage)				
High Strength Waste Surcharge					
Flow		$5.07	4.78		6.00%
B.O.D over 300 mg/l		$1.41	1.33	*	6.00%
S.S over 250 mg/l		$0.90	0.85	*	6.00%
P over 12 mg/l		$14.05	13.25	*	6.00%

Village of Sister Bay Wastewater Utility
Projected Operating Statements

	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Village Budget 2025	2025 Projected Increase 6%	2026 Projected Increase 15%	2027 Projected Increase 15%	2028 Projected Increase 6%	2029 Projected Increase 6%	2030 Projected Increase 6%
PROJECTED OPERATING STATEMENTS											
Revenues and Other Sources											
Charges for Services						Projected 2024 + Increase					
Residential	421,196	542,690	611,770	605,686	746,267	642,027	738,331	849,081	900,026	954,027	1,011,269
Commercial	216,828	259,920	284,315	281,375	309,903	298,258	342,997	394,446	418,113	443,200	469,792
Multi-Family	49,899	62,362	83,853	84,758	106,493	89,843	103,319	118,817	125,946	133,503	141,513
Service to Public Authorities	15,107	17,889	18,221	16,634	19,132	17,632	20,277	23,318	24,717	26,200	27,772
Services to Other Systems	116,245	127,896	133,339	138,683	145,156	147,004	169,055	194,413	206,078	218,442	231,549
Other Sewage Service	164,350	181,132	207,932	202,033	213,527	214,155	246,278	283,220	300,213	318,226	337,320
Forfeited discounts	1,109	3,312	4,681	5,000	8,004	5,300	6,095	7,009	7,430	7,876	8,348
Rent	1,365	1,420	1,250	1,420	1,420	1,750	2,013	2,314	2,453	2,600	2,756
Miscellaneous	-	4,352	588		-			-	-	-	-
Total Revenues Other Sources	986,099	1,200,973	1,345,949	1,335,589	1,549,902	1,415,969	1,628,364	1,872,619	1,984,976	2,104,075	2,230,319
Inflation Assumption						**Per Budget**	**3%**	**3%**	**3%**	**3%**	**3%**
Expenses and Other Uses											
Operation and Maintenance											
Supervision & Labor	154,110	162,296	211,525	220,199	210,753	210,753	217,076	223,588	230,296	237,205	244,321
Power and Fuel for Pumping	70,491	73,726	81,654	77,133	84,025	84,025	86,546	89,142	91,816	94,570	97,407
Chemicals	26,515	42,139	45,942	50,000	50,000	50,000	51,500	53,045	54,636	56,275	57,963
Operating Supplies and Expenses	5,893	10,681	18,256	13,855	24,250	24,250	24,978	25,727	26,499	27,294	28,113
Maintenance of Treatment and Disposal Equipment	554,776	23,853	51,439	33,674	47,000	47,000	48,410	49,862	51,358	52,899	54,486
Maintenance of General Plant Structures and Equipment	9,712	2,855	1,500	1,600	2,500	2,500	2,575	2,652	2,732	2,814	2,898
Transportation Expenses	8,848	5,282	6,113	6,609	8,500	8,500	8,755	9,018	9,289	9,568	9,855
Sludge Expense	22,861	51,478	46,341	59,620	183,500	183,500	189,005	194,675	200,515	206,530	212,726
General Administration								-	-	-	-
Salaries and Wages	73,139	63,233	68,093	41,095	24,491	24,491	25,226	25,983	26,762	27,565	28,392
Office Supplies and Expenses	24,057	20,777	27,263	21,573	27,050	27,050	27,862	28,698	29,559	30,446	31,359
Outside Services Employed	20,756	19,604	12,526	11,124	75,290	75,290	77,549	79,875	82,271	84,739	87,281
Insurance Expenses	14,492	14,776	17,917	18,718	21,708	21,708	22,359	23,030	23,721	24,433	25,166
Employees Pensions and Benefits	81,676	68,758	118,848	115,478	106,245	106,245	109,432	112,715	116,096	119,579	123,166
Miscellaneous General Expenses	39,430	7,293	16,998	9,723	17,450	17,450	17,974	18,513	19,068	19,640	20,229
Taxes	15,638	16,212	20,700	20,000	17,906	17,906	18,443	18,996	19,566	20,153	20,758
Sewer share of meter reading expenses							-	-	-	-	-
Capital replacement outlay - Per CIP plan 2025-2029	-	-	-	-	-	-	656,500	5,000	45,000	7,600	-
Current principal and interest payments	208,559	237,368	237,976	237,489	237,001	237,001	244,111	251,434	258,977	266,746	274,748
Total Expenses and Other Uses	1,330,953	820,331	983,091	937,890	1,137,669	1,137,669	1,828,301	1,211,953	1,288,161	1,288,056	1,318,868
Excess Revenues (Expenses)	$ (344,854)	$ 380,642	$ 362,858	$ 397,699	$ 412,233	$ 278,300	$ (199,937)	$ 660,666	$ 696,815	$ 816,019	$ 911,451

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected Increase:						6%	15%	15%	6%	6%	6%
	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment	Wastewater Treatment
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash Received from Customers	$ 742,778	$ 766,051	$ 1,260,385	$ 1,331,967	$ 1,128,589	$ 1,408,969	$ 1,621,364	$ 1,865,619	$ 1,977,976	$ 2,097,075	$ 2,223,319
Cash Received from/Paid for Merchandise and Jobbing	5,424	6,055	6,390	6,768	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Cash Paid for Employee Wages and Benefits	(311,172)	(343,331)	(326,191)	(399,064)	(397,000)	(360,000)	(351,734)	(362,286)	(373,154)	(384,349)	(395,879)
Cash Paid to Suppliers	(256,284)	(797,831)	(417,357)	(322,298)	(303,401)	(540,668)	(575,956)	(593,233)	(611,030)	(629,361)	(648,241)
Net Cash Provided by Operating Activities	180,746	(369,056)	523,227	617,373	435,188	515,301	700,674	917,100	1,000,792	1,090,365	1,186,199
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Due to/from Other Funds	95,564	72,968	(122,753)	19,300	-	-	-	-	-	-	-
Settlement Payment		(365,534)	-	-	-	-	-	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	95,564	(292,566)	(122,753)	19,300	-	-	-	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Acquisition of Capital Assets	(3,035,052)	(1,514,036)	(240,368)	(71,358)	-	-	(656,500)	(15,005,000)	(45,000)	(7,600)	-
Sale of Capital Assets	4,635			121,382	-	-	-	-	-	-	-
Capital Grants		1,481,244	143,053	-	-	-	-	-			
Impact Fees and Connection Fees	43,332	36,588	152,134	29,372	-	-	-	-	-	-	-
Proceeds from Issuance of Long-Term Debt	3,691,000	3,954,000		-	-	-	-	15,000,000	-	-	-
Principal Paid on Long-Term Debt	(53,797)	(3,862,672)	(172,279)	(175,897)	(178,406)	(181,270)	(185,029)	(187,837)	(191,569)	(195,600)	(198,559)
Interest Paid on Long-Term Debt	(23,637)	(51,757)	(65,354)	(62,330)	(59,083)	(55,731)	(52,475)	(49,161)	(45,912)	(42,345)	(38,840)
$15M Principal	-	-	-	-	-	-	-	-	(375,000)	(375,000)	(375,000)
$15M Interest	-	-	-	-	-	-	-	-	(562,500)	(562,500)	(562,500)
Net Cash Used by Capital and Related Financing Activities	626,481	43,367	(182,814)	(158,831)	(237,489)	(237,001)	(894,004)	(241,998)	(1,219,981)	(1,183,045)	(1,174,899)
CASH FLOWS FROM INVESTING ACTIVITIES											
Interest Received	11,464	7,989	18,849	59,606	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CHANGE IN CASH AND CASH EQUIVALENTS	914,255	(610,266)	236,509	537,448	207,699	288,300	(183,330)	685,102	(209,189)	(82,680)	21,300
Cash and Cash Equivalents - Beginning of Year	1,100,071	2,014,326	1,404,060	1,640,569	2,178,017	2,385,716	2,674,016	2,490,686	3,175,788	2,966,599	2,883,919
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 2,014,326	$ 1,404,060	$ 1,640,569	$ 2,178,017	$ 2,385,716	$ 2,674,016	$ 2,490,686	$ 3,175,788	$ 2,966,599	$ 2,883,919	$ 2,905,219

Village of Sister Bay Wastewater Utility
Projected Expenses and Calculation of Revenue Requirement - Collection System

	Actual 2022	Actual 2023	Projected 2024	Budget 2025	2025 Projected Increase 6%	2026 Projected Increase 15%	2027 Projected Increase 15%	2028 Projected Increase 6%	2029 Projected Increase 6%	2030 Projected Increase 6%
PROJECTED EXPENSES AND OTHER USES										
Operation and maintenance	$ 372,310	$ 462,770	$ 462,690	$ 610,528	$ 610,528	$ 628,845	$ 647,709	$ 667,141	$ 687,155	$ 707,769
General Administration	194,441	261,645	217,711	272,234	272,234	280,402	288,814	297,477	306,402	315,593
Taxes	16,212	20,700	20,000	17,906	17,906	18,443	18,996	19,566	20,153	20,758
Capital replacement outlay	-	-	-	-	-	656,500	5,000	45,000	7,600	-
Current principal and interest payments	237,368	237,976	237,489	237,001	237,001	244,111	251,434	258,977	266,746	274,748
Total Expenses and Other Uses	$ 820,331	$ 983,091	$ 937,890	$ 1,137,669	$ 1,137,669	$ 1,828,301	$ 1,211,953	$ 1,288,161	$ 1,288,056	$ 1,318,868
REVENUE REQUIREMENT- COLLECTION SYSTEM										
Expenditures and Other Uses										
Recovered through fixed charges to general customers	$ 1,200,973	$ 1,345,949	$ 1,335,589	$ 1,549,902	$ 1,415,969	$ 1,628,364	$ 1,872,619	$ 1,984,976	$ 2,104,075	$ 2,230,319
Excess Revenue (Expenses)	380,642	362,858	397,699	412,233	278,300	(199,937)	660,666	696,815	816,019	911,451
Cash Generated:	236,509	537,448	207,699	288,300	288,300	(183,330)	685,102	(209,189)	(82,680)	21,300

Village of Sister Bay Wastewater Utility
Projected Operating Statements

	Actual 2021	Actual 2022	Actual 2023	Projected 2024	Budget 2025	2025 Projected Increase 6%	2026 Projected Increase 6%	2027 Projected Increase 6%	2028 Projected Increase 6%	2029 Projected Increase 6%	2030 Projected Increase 6%
PROJECTED OPERATING STATEMENTS											
Revenues and Other Sources											
Charges for Services											
Residential	156,712	151,641	138,967	135,632	152,495	143,770	152,396	161,540	171,232	181,506	192,396
Commercial	76,516	75,485	70,594	63,106	77,653	66,892	70,906	75,160	79,670	84,450	89,517
Multi-Family	19,993	18,806	19,570	16,687	21,527	17,688	18,749	19,874	21,066	22,330	23,670
Service to Public Authorities	5,562	4,883	4,387	3,788	4,826	4,015	4,256	4,511	4,782	5,069	5,373
Forfeited discounts	340	835	289	200	500	212	225	239	253	268	284
Other Sewage Services	100		147	147	250	156	165	175	186	197	209
Miscellaneous	9,932	8,208	6,474	4,907	8,283	5,201	5,513	5,844	6,195	6,567	6,961
Total Revenues Other Sources	269,155	259,858	240,428	224,467	265,534	237,934	252,210	267,343	283,384	300,387	318,410
Inflation Assumption						**Per Budget**	**3%**	**3%**	**3%**	**3%**	**3%**
Expenses and Other Uses											
Operation and Maintenance											
Supervision & Labor	22,603	27,690	21,771	19,382	30,527	30,527	31,443	32,386	33,358	34,359	35,390
Power and Fuel for Pumping	6,620	7,869	7,260	6,600	8,750	8,750	9,013	9,283	9,561	9,848	10,143
Chemicals							-	-	-	-	-
Operating Supplies and Expenses	21,400	17,218	31,115	14,076	32,660	32,660	33,640	34,649	35,688	36,759	37,862
Maintenance of Collection System	18,821	36,483	14,437	52,213	43,000	43,000	44,290	45,619	46,988	48,398	49,850
Maintenance of General Plant Structures and Equipment							-	-	-	-	-
Transportation Expenses	1,275	809	1,177	1,057	1,625	1,625	1,674	1,724	1,776	1,829	1,884
Sludge Expense							-	-	-	-	-
General Administration							-	-	-	-	-
Salaries and Wages	11,099	18,443	22,046	11,535	20,038	20,038	20,639	21,258	21,896	22,553	23,230
Office Supplies and Expenses	7,592	2,348	12,662	3,300	10,425	10,425	10,738	11,060	11,392	11,734	12,086
Outside Services Employed	1,609	1,160	1,365	5,800	4,400	4,400	4,532	4,668	4,808	4,952	5,101
Insurance Expenses	1,707	1,899	2,437	2,229	3,038	3,038	3,129	3,223	3,320	3,420	3,523
Employees Pensions and Benefits	12,112	13,690	19,363	16,956	19,731	19,731	20,323	20,933	21,561	22,208	22,874
Miscellaneous General Expenses	861	1,025	1,004	906	3,690	3,690	3,801	3,915	4,032	4,153	4,278
Taxes	2,430	3,318	3,168	3,168	4,040	4,040	4,161	4,286	4,415	4,547	4,683
Capital replacement outlay	-	-	-	-	310,000	310,000	37,600	115,000	7,500	-	-
Total Expenses and Other Uses	108,129	131,952	137,805	137,222	491,924	491,924	224,983	308,004	206,295	204,760	210,904
Excess Revenues (Expenses)	$ 161,026	$ 127,906	$ 102,623	$ 87,245	$ (226,390)	$ (253,990)	$ 27,227	$ (40,661)	$ 77,089	$ 95,627	$ 107,506

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Projected Increase:						6%	6%	6%	6%	6%	6%
	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection	Wastewater Collection
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash Received from Customers	$ 219,601	$ 260,745	$ 261,553	$ 240,478	$ 221,467	$ 234,934	$ 249,210	$ 264,343	$ 280,384	$ 297,387	$ 315,410
Cash Received from/Paid for Merchandise and Jobbing	(1,613)	(1,939)	(2,671)	(1,595)	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Cash Paid for Employee Wages and Benefits	(44,759)	(48,789)	(64,955)	(58,489)	(51,000)	(75,000)	(72,405)	(74,577)	(76,815)	(79,120)	(81,494)
Cash Paid to Suppliers	(127,591)	(66,880)	(81,356)	(69,654)	(130,924)	(62,222)	(114,978)	(118,427)	(121,980)	(125,640)	(129,410)
Net Cash Provided by Operating Activities	45,638	143,137	112,571	110,740	42,543	100,712	64,827	74,339	84,589	95,627	107,506
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES											
Due to/from Other Funds	(42,128)	(13,035)	17,398	(24,073)	-	-	-	-	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES											
Acquisition of Capital Assets	(5,885)	(948)	-	(121,216)	-	(310,000)	(37,600)	(115,000)	(7,500)	-	-
Sale of Capital Assets	515	-	-	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-	-	-	-
Impact Fees and Connection Fees	41,900	47,686	33,932	54,429	-	-	-	-	-	-	-
Proceeds from Issuance of Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-
Principal Paid on Long-Term Debt	(25,725)	-	-	-	-	-	-	-	-	-	-
Interest Paid on Long-Term Debt	(273)	-	-	-	-	-	-	-	-	-	-
Net Cash Used by Capital and Related Financing Activities	10,532	46,738	33,932	(66,787)	-	(310,000)	(37,600)	(115,000)	(7,500)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Interest Received	859	330	4,651	22,382	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CHANGE IN CASH AND CASH EQUIVALENTS	14,901	177,170	168,552	42,262	52,543	(199,288)	37,227	(30,661)	87,089	105,627	117,506
Cash and Cash Equivalents - Beginning of Year	282,178	297,079	474,249	642,801	685,063	737,606	538,318	575,545	544,884	631,973	737,600
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 297,079	$ 474,249	$ 642,801	$ 685,063	$ 737,606	$ 538,318	$ 575,545	$ 544,884	$ 631,973	$ 737,600	$ 855,106

Village of Sister Bay Wastewater Utility
Projected Expenses and Calculation of Revenue Requirement - Collection System

	Actual 2022	Actual 2023	Projected 2024	Village Budget Budget 2025	2025 Projected Increase 6%	2026 Projected Increase 6%	2027 Projected Increase 6%	2028 Projected Increase 6%	2029 Projected Increase 6%	2030 Projected Increase 6%
PROJECTED EXPENSES AND OTHER USES										
Operation and maintenance	$ 90,069	$ 75,760	$ 93,328	$ 116,562	$ 116,562	$ 120,060	$ 123,661	$ 127,371	$ 131,193	$ 135,129
General Administration	38,565	58,877	40,726	61,322	61,322	63,162	65,057	67,009	69,020	71,092
Taxes	3,318	3,168	3,168	4,040	4,040	4,161	4,286	4,415	4,547	4,683
Capital replacement outlay	-	-	-	310,000	310,000	37,600	115,000	7,500	-	-
Total Expenses and Other Uses	$ 131,952	$ 137,805	$ 137,222	$ 491,924	$ 491,924	$ 224,983	$ 308,004	$ 206,295	$ 204,760	$ 210,904
REVENUE REQUIREMENT- COLLECTION SYSTEM										
Expenditures and Other Uses										
Recovered through fixed charges to general customers	$ 259,858	$ 240,428	$ 224,467	$ 265,534	$ 237,934	$ 252,210	$ 267,343	$ 283,384	$ 300,387	$ 318,410
Excess Revenue (Expenses)	127,906	102,623	87,245	(226,390)	(253,990)	27,227	(40,661)	77,089	95,627	107,506
Cash Generated:	168,552	42,262	52,543	(199,288)	(199,288)	37,227	(30,661)	87,089	105,627	117,506