FINANCE COMMITTEE MEETING
AGENDA

FRIDAY, AUGUST 15, 2025 – 11:00 AM

SISTER BAY LIBERTY GROVE FIRE STATION – 2258 MILL ROAD

To access the meeting electronically, click:
https://zoom.us/j/4439901723?pwd=yAVpi40M1OIqgNufcVUE8XWCUSkKaH.1&omn=95043328542
Meeting ID: 443 990 1723 Passcode: 304078
To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#
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. Approve Meeting Minutes: July 28, 2025
5. Comments, Correspondence and Concerns from the Public
6. Discussion/Action Items
   a) Review Draft Budget
   b) Wheeler Report
   c) Consumer Price Index Update
7. Administrators Report: Propane
8. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
9. Next Meeting
10. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Vlad Gannik, Finance Director, at Vlad.Gannik@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 ______________________

Finance Committee Meeting Minutes
Monday, July 28, 2025
(Approval Pending)

1. Call to Order
The July 28, 2025 meeting of the Finance Committee was called to order by Chairperson Bhirdo at 1:00 P.M.

2. Roll Call
Present: Chairperson Denise Bhirdo; Trustees Louise Howson and Brigid White; Citizen Members Mike Laszkiewicz and Andy Woerfel (Woerfel left the meeting at 3:00 PM).

Staff: Village Administrator Julie Schmelzer, Finance Director/Treasurer Vlad Gannik, and Clerk Sue Clarke

3. Approval of the Agenda
Motion to approve the agenda as presented made by Howson, seconded by Laszkiewicz. Motion carried unanimously.

4. Approve Meeting Minutes: June 23, 2025
Committee members reviewed the minutes from the June 23, 2025 meeting. Laszkiewicz inquired about the process for following up on open items from previous meetings. Schmelzer noted that typically they go through the minutes to identify what's left and prepare for the next meeting, but the minutes were approved late this time so there wasn't sufficient time to complete that process. Bhirdo noted errors in the minutes.

Motion to approve the minutes as amended made by Howson, seconded by Laszkiewicz. Motion carried unanimously.

5. Comments, Correspondence and Concerns from the Public
Nick Deviley addressed the committee regarding a proposed development project. He discussed a sewer and water lateral project he has been working on with Megan Barnes, Utilities Director, to bring to his farm, which he estimated would involve about $3 million in infrastructure that he and his wife would be investing in the village between next spring and next fall.

Deviley further discussed his development project, estimating the cost would in total be between $26 million (65 units at $400,000 per unit) and $32.5 million (at $500,000 per unit). He indicated the average home would range from around $275,000 on the low end to whatever a 2,500 square foot house might cost on a quarter acre at the high end. Deviley asked if the village would consider providing any financial assistance for the development project.

Laszkiewicz then made a lengthy commentary on the village's budget planning process. He expressed concern about the substantial surplus ($557,000) reported by the auditor at the end of the previous year, especially considering the near 11% tax increase that had been implemented. He noted that the tax increase had been intended to raise about $400,000 in revenue based on advice from financial experts who believed it was necessary to keep the village financially whole.

Laszkiewicz explained that he believed the favorable variance came from two areas: $425,000 from the TID (Tax Incremental District) and about $400,000 in underspending by department directors. He emphasized that the budget planning process, which continued through October and November, had made it difficult to forecast the year-end surplus with only two months left in the fiscal year.

Laszkiewicz stressed the need for better forecasting of expenses and revenue for the TID and improved budget forecasting processes for departments. Laszkiewicz noted that the financial expert from Baird had advised increasing taxes because of an anticipated negative impact from the TIDs, but the actual result was positive, which was difficult to understand. He emphasized the importance of better budget management going forward, as residents expect better financial stewardship.

Chair Bhirdo suggested this discussion would be more appropriate when discussing the budget later in the meeting rather than during public comments.

6. Discussion/Action Items

a. Update on Sales Tax/Fee Schedule

Gannik explained that not every item on the fee schedule is subject to sales tax. Only reservations, rentals, and concessions are taxable. He noted the current practice is to back out the sales tax from the posted fees rather than adding it on top of the fee.

The committee discussed how this creates inconsistency, particularly for nonprofit organizations. Gannik explained that nonprofits must show documentation that they don't pay tax, but currently, they end up paying slightly more than individuals because the tax is backed out for individuals but nonprofits pay the full amount.

Committee members discussed whether it would be clearer to simply state fees as the base amount and then add tax on top. White suggested this approach would be simpler, noting that nonprofits would just pay the flat rate without tax by using the tax-exempt function during processing. Howson raised a concern about reporting to the state and proper documentation of tax-exempt transactions.

Motion that facility rentals and park and special rentals fees do not include sales tax (with sales tax to be noted separately) made by Howson, seconded by White. Motion carried unanimously.

The committee then discussed how to handle concession sales at the ice rink and marina. They debated whether adding tax to small-dollar transactions (like $1 candy bars) would be practical when dealing with cash transactions, especially when children are involved. Concerns were raised about whether seasonal, part-time staff managing concessions could handle calculating tax and making change.

Motion that Marina and Ice Rink concessions prices will be plus tax made by Bhirdo, seconded by Laszkiewicz. Motion carried unanimously.

b. Update on General Fund Qtr 2, 2025 Actual to Budget

Gannik presented the 2nd quarter budget to actual figures. Laszkiewicz expressed appreciation for the report but suggested improvements, including adding a summary with a variance analysis, calendarizing the budget by month to better track progress and highlighting spending variances. He felt department heads should be able to provide monthly projections.

Bhirdo responded that such detailed forecasting would be difficult without input from all department heads about their planned spending for the remainder of the year.

Laszkiewicz again emphasized that the issue from the previous year was that department heads ended up over 20% under budget, which wasn't known when taxes were raised. He stated the village needed to hold department heads accountable for their projections, so we didn't have a surplus.

Schmelzer explained that given the village's small staff size and multiple responsibilities, monthly forecasting is challenging. She explained the department heads can't provide accurate projections on a monthly basis because much of what is done is contractor contingent, and due to our location, the village is at the mercy of the contractors and staff may not always know in advance when the contractor will be able to provide the service. And, often times, committees will add, or remove projects, which were not budgeted.

The committee discussed the financial reports presented by Gannik. Some confusion arose regarding how to interpret the net revenue over expenditures and the presentation of budget figures versus actuals. Gannik explained that the budget initially had a negative general fund portion of $182,000, meaning expenses were higher than revenue. Additional funds had been transferred to balance this.

Laszkiewicz expressed concern about why the village needed to use cash reserves if expenses were under spent and revenue was recognized. He questioned whether they were getting accurate forecasting of TID impact and department expenditures.

The committee also reviewed specific department budgets, noting that the Parks Department was significantly under budget at the midpoint of the year. Schmelzer explained this was partly due to seasonal factors, with more park wages typically occurring in the second half of the year during fall events and the department being down one staff person.

Laszkiewicz spent considerable time questioning last year's processes, which Bhirdo explained had been resolved with new policies. Gannik clarified Laszkiewicz's interpretation of a surplus the past year was incorrect, and explained the budget and details revealing there really wasn't a surplus, as Laszkiewicz alleged.

Schmelzer requested the committee 'get back on track' and noted the agenda item was the Quarter Two Actuals.

c. 2026 Budget: Preliminary Review and Discussion

Gannik presented the preliminary 2026 budget materials. He noted that numbers shown for 2026 were currently placeholders identical to the 2025 budget, pending further refinement.

Chair Bhirdo suggested the committee should aim to reduce the general property tax levy to $2.4 million, which would represent a reduction from the current level. She noted this should be achievable based on her review of the budget.

The committee then reviewed various revenue line items with minimal comment. They did discuss liquor license revenue, building permits, and intergovernmental revenue, noting that some revenue streams are seasonal and won't be evenly distributed throughout the year.

Laszkiewicz expressed alarm over the cost of the Administrator, with staff explaining that category actually encompassed all ‘administration’ functions of the Administrative Offices, so it was not reflective of the cost of an administrator.

The committee also examined various expense categories. They noted some departments like administration were running over budget due to the need for assistance from Baird and the auditor, personnel changes and separation payments for departing employees. The committee discussed electric and gas costs for village buildings and whether the village was securing the best rates through contracts for propane. Schmelzer commented that Gannik was skilled in finding efficiencies and staff would look into whether there was a means for cost savings on propane in the coming year.

Laszkiewicz expressed concern about the Fire Department and whether there might be accumulated bills or unprocessed payables due to leadership changes. Chair Bhirdo assured the committee that the Fire Department’s Clerk Treasurer was very competent and handling finances properly. Schmelzer stated Goldstone, the interim fire chief, was keeping operations going smoothly. A discrepancy in the Fire Department budget was discussed, with Schmelzer explaining there was a difference of about $7,000 between what the department had requested, what was discussed and approved, and what ended up in the final 2025 budget document. The committee recognized the need to address this shortfall.

The committee reviewed Public Works staffing, noting that full-time wages were under budget while part-time wages were over budget. Schmelzer explained this was because a staff person had left and wasn't replaced; instead, existing staff received higher wages for additional duties and more part-time hours were added. She noted the Parks, Property & Streets Committee planned to revisit this staffing approach in November.

Laszkiewicz then questioned the TIDs. He said there was some confusion over them and their numbers. White inquired how the TID monies could be used. Bhirdo explained the basics of a TID and how much money was generally available, and that it is being used to repair roads.

d. 2026 CIP: Preliminary Review and Discussion

The committee reviewed the Capital Improvement Plan (CIP) for 2026. They discussed the beginning fund balance of $3.8 million and potential new funding from bond proceeds ($1 million) and grants ($1 million).

Members questioned whether the beginning fund balance included funds designated for broadband ($3.3 million), and Gannik clarified that only a portion of the broadband funds were included in that balance, as the project spending would be spread over three years. He also added that, as of 2025, the taxpayers were already being taxed for the project. The question arose as to whether the money collected could be used for something else. Gannik explained yes, but it was not advised, with Schmelzer clarifying that the public may see the trustees as unethical to tell the taxpayers we are taxing them for high-speed internet to their door, and then use the monies for something else.

Bhirdo asked for changes or corrections to the CIP, but hearing none she proceeded to identify several formula errors in the spreadsheet and asked Gannik to correct them. Laszkiewicz expressed that due to the length of the meeting, rather than the committee work through the errors, Bhirdo and Gannik could fix them outside of the meeting. Bhirdo objected reminding the committee it was their responsibility to review everything.

They discussed various capital projects including:

- The Administration Building project at $3 million. Chair Bhirdo suggested increasing this amount to account for construction cost increases.
- The broadband project, which would use $1 million in 2026 from the previously authorized bond funds.
- The old Public Works building demolition at $75,000.
- Village Hall future renovations at $150,000.

Laszkiewicz questioned why the village would borrow money if they had money in reserves. White expressed uncertainty with having to bond to get a better credit rating. Bhirdo explained why it was necessary to have restricted funds, and why the village shouldn't deplete them.

Laszkiewicz commented that it is very difficult to follow along at the meeting since there was a meeting packet with one set of numbers, and an email with more information. He suggested Bhirdo meet with Gannik before the meetings to coordinate on what the meeting attachments will be and what documents will be referenced.

Laszkiewicz felt the committee was 'wasting a lot of time' and the village needed an easier budgeting process. He asked Gannik if his software was adequate. Woerfel also questioned whether there was better software available and recommended the village look into tools and processes to make the budgeting process more efficient.

Howson proposed the committee review what is in the CIP, if it is allocated in the correct year, and if the dollar amount was accurate.

The committee also discussed the current administration building, with Schmelzer emphasizing the need for a decision on whether to tear it down, as this would affect engineering plans for road improvements in that area, which were currently underway and due in August. Chair Bhirdo suggested the engineer design the roads with safety in mind, even if that meant the building needed to be removed, and said what was left may need to be sold to the adjacent neighbor noting it was too small for a parking lot. White suggested the engineer devise several concept plans showing the road with the building, without, and the land being used as a parking lot. The matter was referred to the Parks, Property & Streets Committee for further discussion.

The committee reviewed the Parks Department CIP, with Chair Bhirdo noting that the proposed capital projects levy for 2026 was $1.2 million, which was $147,000 over the changes they had made in early spring, and, this did not reflect the budget directive of a zero percent increase. She identified changes including swapping the trail to Ephraim with the Highway 57 Trail, removing Ava Hope Park, moving a lawnmower to 2027, and moving a 2005 truck replacement from 2027 to 2026.

To reduce the Parks CIP, the committee agreed to:

- Move the 2005 truck ($75,000) back to 2027
- Move robot mowers to 2027
- Reduce the community center warming house funding from $200,000 to $100,000

These changes would bring the Parks & Streets Department CIP to approximately $90,000 less than the previous year.

e. Tax Bill Insert to revise

The committee discussed items to include in the tax bill insert. Suggestions included:

- Information about the Administrative Assistant and Village Clerk's departures from village staff
- Introduction of new staff members
- Information about the new Park Maintenance Building, possibly including an open house event
- Dog license requirements and enforcement
- Request for residents' email addresses to improve communication
- Introduction of elected officials
- New information about the changes in the state's alcohol licensing for clubs, churches and events

Laszkiewicz questioned why the village required dog licenses in that people don't get dog licenses; Bhirdo noted that if more people paid their license, the village would have the money to upgrade the dog park. Howson offered to update the draft tax bill insert based on the committee's input.

7. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee

It was agreed Gannik was to make the necessary changes to the budget and CIP, replace the placeholders with the actual budget data, and the committee meet again in two weeks.

8. Next Meeting

2026 CIP: Review and Discussion

2026 Budget: Review and Discussion

The next meeting was set for August 11, 2025.

9. Adjourn

Motion to adjourn meeting at 4:48 p.m. made by Howson, seconded by Bhirdo. Motion carried unanimously.

[NOTE: The audio of the meeting tape was not functioning from approximately 1:30 to 2:15 PM]

Respectfully submitted, Sue Clarke, Village Clerk

Staff Report – 2026 Budget and CIP 2026-2030 Estimates

Date: August 15, 2025
Board/Committee: Finance Committee
Author: Adam Ruechel, Baird Budget Consultant and Vlad Gannik, Finance Director

Description: Below is a synopsis of the work village staff have done on estimating key areas within the 2026 Budget and 2026-2030 Capital Improvement Plan. Village staff has been working under the direction of trying to achieve a budget and CIP which brings the finalized mill rate back or below to the 2023 Mill Rate Worksheet/Taxes Collected in 2024 rate of $4.73 per $1,000 of assessed value.

Equalized Value: On 08/01/2025 the WI Department of Revenue released their preliminary 2025 Statement of Change in Equalized Value report. The report is estimated to be finalized towards the end of the month.

Per the report Sister Bay shows the following changes:

2024 Equalized Value: $890,602,100
2025 Equalized Value: $919,131,200
Total Change: $28,529,100
Percentage Increase 3%

Assessed Value: On 08/06/2025 staff reviewed the estimated 2025 Assessment Figures for the Village of Sister Bay. **<u>The Final Statement of Assessment and numbers will not be finalized until late October so this is the last piece of the budget which can have an impact on the overall tax levy and finalized mill rate.</u>**

Per the report Sister Bay shows the following changes:

Village of Sister Bay Statement of Assessment		
Category	2024	2025
Residential	$ 666,537,500.00	$ 679,449,200.00
Commercial	$ 137,975,100.00	$ 146,614,700.00
Agricultural	$ 36,300.00	$ 35,700.00
Undeveloped	$ -	$ 100.00
Agricultural Forest	$ 16,300.00	$ 24,500.00
Total	$ 804,565,200.00	**$ 826,124,200.00**

Tax Incremental Financing Districts: On 08/01/2025 the WI Department of Revenue released their preliminary 2025 TID Statement of Change Report. The report is estimated to be finalized towards the end of the month.

Per the report Sister Bay show the following changes:

TID # 1:

	Changes in TID Equalized Values		
2024 TID Value	**2025 TID Value**	**Dollar Change**	**% Change**
$200,307,100	$168,917,900	-$31,389,200	-16

TID # 2:

	Changes in TID Equalized Values		
2024 TID Value	**2025 TID Value**	**Dollar Change**	**% Change**
$21,455,200	$19,137,300	-$2,317,900	-11

Village staff had concerns about seeing significant reductions in the overall TID values from 2024 to 2025 and sent an exploration email to the WI Department of Revenue asking for further insight into why again the districts were seeing such a drastic change as the issues found last year with the large increase.

Attached to this summary is the email response staff received from the DOR indicating this directly ties into the assessor's provided Municipal Assessment Report filed in 2023 which due to the $35,409,500 correction being applied in 2024 it impacts the next few years of statement and calculations to fix the correction and is the reason for the big swings in TID increments.

Tax Increment Worksheet: Using the estimated equalized values for the village as a whole and the tax increment districts village staff replicated the tax increment worksheet to estimate the amount of tax increment that will be needed to be placed on the tax levy and to estimate the impact on the finalized mill rate.

Per the estimates Sister Bay shows the following:

Year	Apportioned Levy	Equalized Value (Less TID Value Increment)	Interim Rate	Equalized Value (with TID Value Increment)	Total Levy Amount (Use on Mill Rate Worksheet)	Tax Increment
2023	$ 3,373,823.00	$ 730,936,300.00	0.004615755	$ 815,207,000.00	$ 3,762,795.92	$ 388,972.92
2024	$ 3,410,241.00	$ 720,987,700.00	0.004729957	$ 890,602,100.00	$ 4,212,509.86	$ 802,268.86
2025	**$ 3,190,000.00**	$ 783,223,900.00	0.004072909	$ 919,131,200.00	$ 3,743,538.12	$ 553,538.12

The table above shows that if the operational levy or apportioned levy which contains the General Fund, Debt Service Fund, and Capital Fund Transfer is finalized at $3,190,000 this would put the finalized total levy at $3,743,538.12 and provide the tax incremental financing districts with tax increment of $553,538.12.

General Fund Tax Apportioned Levy: Per the direction to focus on the finalized mill rate from the 2023 Mill Rate Worksheet/2024 Tax Collection Year the finance committee chair requested the general fund tax apportioned levy to be estimated at $2,400,000. As of 08/12/2025 the wages, benefits and inflationary increases to the general fund are very preliminary and subject to change. Currently with an apportioned levy estimate of $2,400,000 this is allowing the general fund to do the following:

1. TID # 1 General Fund Support of $145,000 in 2025 and estimated $145,000 in 2026 for a total of $290,000 which is being applied as revenue received in 2026.
2. General Fund Transfer of $596,668 to fund Capital Improvement Plan.
3. General Fund Transfer of $52,000 to fund Ice Rink Operations.
4. General Fund Reserves Support. Per 2024 Audited Financial statements the village's General Fund Reserve is currently at $2,208,267. Rating agencies require that you have between 25-40% of your prior year audited financial general fund expenditures in reserves to be in good standing. When compared to your 2024 total general fund expenditure of $2,309,061 your current general fund balance percentage is 95.6%. If additional funding is needed to cover an increase in wages, benefits, and inflationary increases to the general fund further discussions can be had regarding the amount needed from reserves to fund shortfall.

Debt Service Fund Tax Apportioned Levy: Per the direction to focus on the finalized mill rate from the 2023 Mill Rate Worksheet/2024 Tax Collection Year we are estimating the debt service tax apportioned levy needs to be at $790,000.

Per the debt service schedule, the village is showing the following principal and interest payments needed for 2026:

CALENDAR YEAR	COMBINED DEBT SERVICE PRINCIPAL	INTEREST	TOTAL
2024	$1,576,233	$241,932	$1,818,165
2025	$1,405,000	$493,099	$1,898,099
2026	$1,236,000	$494,672	$1,730,672
2027	$1,256,000	$456,215	$1,712,215
2028	$1,317,000	$413,876	$1,730,876
2029	$1,363,000	$369,675	$1,732,675
2030	$1,438,000	$323,391	$1,761,391
2031	$1,454,000	$275,470	$1,729,470
2032	$310,000	$244,005	$554,005
2033	$330,000	$228,838	$558,838
2034	$345,000	$212,569	$557,569
2035	$360,000	$195,344	$555,344
2036	$375,000	$177,388	$552,388
2037	$400,000	$158,450	$558,450
2038	$420,000	$139,563	$559,563
2039	$440,000	$120,900	$560,900
2040	$455,000	$101,200	$556,200
2041	$475,000	$80,450	$555,450
2042	$500,000	$58,700	$558,700
2043	$520,000	$35,950	$555,950
2044	$545,000	$12,175	$557,175
TOTAL	$16,520,233	$4,833,860	$21,354,093

Debt Service Revenue Offsets:

LESS: MARINA SUPPORTED DEBT SERVICE			LESS: WASTEWATER PLANT SUPPORTED DEBT SERVICE			LESS: TID #1 SUPPORTED DEBT SERVICE		
PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
$140,000	$33,625	$173,625	$25,000	$3,929	$28,929	$0	$0	$0
$150,000	$30,725	$180,725	$25,000	$3,442	$28,442	$280,000	$57,300	$337,300
$155,000	$27,288	$182,288	$26,000	$2,945	$28,945	$290,000	$50,875	$340,875
$155,000	$23,025	$178,025	$26,000	$2,438	$28,438	$285,000	$42,975	$327,975
$160,000	$18,300	$178,300	$27,000	$1,921	$28,921	$300,000	$34,200	$334,200
$165,000	$13,425	$178,425	$28,000	$1,385	$29,385	$315,000	$24,975	$339,975
$185,000	$8,175	$193,175	$28,000	$839	$28,839	$340,000	$15,150	$355,150
$180,000	$2,700	$182,700	$29,000	$283	$29,283	$335,000	$5,025	$340,025
$1,290,000	$157,263	$1,447,263	$214,000	$17,180	$231,180	$2,145,000	$230,500	$2,375,500

NET DEBT SERVICE			
PRINCIPAL	INTEREST	TOTAL	CALENDAR YEAR
$1,411,233	$204,378	$1,615,610	2024
$950,000	$401,633	$1,351,633	2025
$765,000	$413,565	$1,178,565	2026
$790,000	$387,778	$1,177,778	2027
$830,000	$359,455	$1,189,455	2028
$855,000	$329,890	$1,184,890	2029
$885,000	$299,228	$1,184,228	2030
$910,000	$267,463	$1,177,463	2031
$310,000	$244,005	$554,005	2032
$330,000	$228,838	$558,838	2033
$345,000	$212,569	$557,569	2034
$360,000	$195,344	$555,344	2035
$375,000	$177,388	$552,388	2036
$400,000	$158,450	$558,450	2037
$420,000	$139,563	$559,563	2038
$440,000	$120,900	$560,900	2039
$455,000	$101,200	$556,200	2040
$475,000	$80,450	$555,450	2041
$500,000	$58,700	$558,700	2042
$520,000	$35,950	$555,950	2043
$545,000	$12,175	$557,175	2044
$12,871,233	$4,428,918	$17,300,151	TOTAL

Total General Fund Debt Service Payment Needed: $1,178,565

Total TIF Fund Debt Service Payment Needed: $340,875

Grant Total: $1,519,440

Debt Service Fund Apportioned Levy: $790,000

TIF # 1 Transfer to Debt Service: $340,875

TIF # 1 Additional Transfer to Debt Service: $410,000

Grand Total: $1,540,875

Current Status

Village of Sister Bay
Tax Increment District No. 1
Cash Flow Proforma Analysis

	Expenditures								TID Status			
	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	
Year	TID #1 Supported D/S	Reimbursement to General Fund (3)	Reimbursement of Debt Service Levy (3)	Reimbursement to CP Fund (3)	Reimbursement to Utility Fund (3)	Payback of Advance to CP Fund (3)	Other Expenses (3)	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
2024	$0	$440,000					$2,568	$442,568	$420,828	$1,248,568	Per 2024 Draft Audit	2024
2025	$337,300	$145,000		$465,000			$150	$947,450	$750,418	$1,998,986		2025
2026	$340,875	$145,000	$410,000	$117,412		$325,729	$150	$1,339,166	$35,309	$2,034,296		2026
2027	$327,975	$145,000	$410,000		$265,000		$150	$1,148,125	$244,003	$2,278,299		2027
2028	$334,200	$16,955	$415,000		$265,000	$982,412	$150	$2,013,717	($603,756)	$1,674,543		2028
2029	$339,975		$420,000		$142,000			$901,975	$461,701	$2,136,244	Expenditures Recovered	2029
2030	$355,150		$435,000					$790,150	$582,889	$2,719,133	Expenditures Recovered	2030
2031	$340,025		$410,000					$750,025	$641,137	$3,360,269	Expenditures Recovered	2031
	$2,375,500	$891,955	$2,500,000	$582,412	$672,000	$1,308,141	$3,168	$8,333,176				

(3) Per Village Projections.

Capital Project Fund Tax Apportioned Levy: Per the direction to focus on the finalized mill rate from the 2023 Mill Rate Worksheet/2024 Tax Collection Year the capital improvement fund tax apportioned levy is estimated at $596,668. **<u>Note this number could be reduced in the event additional levy support is needed from increasing in general fund wages, benefits, and inflationary increases.</u>**

Proposed 2026 CIP Expenditures: **$1,101,697**

2026

push to 27	150,000	U.H. engineering
	239,197	Hwy 57 trail
	150,000	trackless
	85,000	Flintridge
	100,000	streets
	174,000	fire department
	100,000	warming house
	13,500	library
	75,000	fire station epoxy floors
+	15,000	CARBON STEEL CHIPPING BOX

$ 1,086,697

\+ 15,000.00 (have to be moved from G.F levy to Capital levy)

$ 1,101,697

Village staff have estimated the following funding sources are available to cover the 2026 CIP projects identified.

General Fund Transfer to Capital Projects: $596,668

Option 1: Room Tax Moved from Debt Service to Capital Projects Fund: $511,000

Option 2: TID # 1 Reimbursement to CIP: 2025 Estimated $465,000, 2026 Estimate $443,141

Option 3: Interest from Capital Project Fund Balance.

Capital Project Fund Reserves: Village staff has received questions from committee members regarding status/amounts of capital project fund reserves.

Per the 2024 Audited Financial Statements the Capital Project Fund reports the following:

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	General	Debt Service	Capital Projects	Tax Incremental District No. 1
REVENUES				
Taxes	$ 2,641,677	$ 1,301,314	$ -	$ 824,421
Intergovernmental	241,898	-	24,575	2,528
Licenses and Permits	270,789	-	-	-
Fines and Forfeits	3,214	-	-	-
Public Charges for Services	37,509	-	35,488	-
Miscellaneous	210,046	-	435,630	29,054
Total Revenues	3,405,133	1,301,314	495,693	856,003
EXPENDITURES				
Current:				
General Government	733,223	-	2,787	-
Public Safety	199,088	-	-	-
Public Works	752,625	-	-	-
Health and Human Services	9,611	-	-	-
Culture and Recreation	430,068	-	-	-
Conservation and Development	184,446	-	-	2,568
Debt Service:				
Principal	-	5,681,268	-	-
Interest and Fiscal Charges	-	518,984	-	-
Capital Outlay	-	-	2,733,360	-
Total Expenditures	2,309,061	6,200,252	2,736,147	2,568
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,096,072	(4,898,938)	(2,240,454)	853,435
OTHER FINANCING SOURCES (USES)				
Long-Term Debt Issued	-	7,510,000	7,300,000	-
Premium on Debt Issued	-	254,222	-	-
Proceeds from Sale of Capital Assets	-	-	-	7,393
Transfers In	543,225	239,528	912,477	-
Transfers Out	(1,117,477)	-	-	(440,000)
Total Other Financing Sources (Uses)	(574,252)	8,003,750	8,212,477	(432,607)
NET CHANGE IN FUND BALANCES	521,820	3,104,812	5,972,023	420,828
Fund Balances - Beginning of Year	1,686,447	565,025	2,181,359	827,740
FUND BALANCES - END OF YEAR	$ 2,208,267	$ 3,669,837	$ 8,153,382	$ 1,248,568

Village staff found a previous excel workbook that was utilized for tracking purposes regarding CIP fund balance projects and distribution. The document has not been updated since the previous finance director's departure. Village staff will be working on auditing this information with the finance committee, financial advisors and auditors to test/verify the numbers for finalization for the 2026 CIP.

2026 Draft Village of Sister Bay Finalized Mill Rate Impact:

Using the current estimated equalized values, assessed values, and budget information we are estimating the following information:

General Fund Apportioned Levy: $2,400,000

Debt Service Levy: $790,000

Tax Increment District 1 & 2 Levy: $553,538.12

Total Estimated Finalized Levy: $3,743,538.12

Village staff utilizing the estimated final levy created a draft version of the Mill Rate Worksheet to estimate the current finalized mill rate for 2026:

DC TREASURER INFO	AGGREGATE RATIO	0.9043	DATE RECEIVED:		#

MILL RATE WORKSHEET

VILLAGE OF:	SISTER BAY	TAX YEAR:	2024

DISTRICT #	RE VALUATION	TOTAL	% TOTAL
VILLAGE SISTER BAY	826,124,200	826,124,200	100.00%

TAX DESCRIPTIONS	AMOUNT NEEDED	MILL RATE
COUNTY		#VALUE!
MUNICIPAL	$3,743,538.12	0.004531447
SCHOOL 2114		#VALUE!
NWTC 1300		#VALUE!
GROSS TAX	$3,743,538.12	#VALUE!
SCHOOL CREDIT		#VALUE!
NET TAX	#VALUE!	#VALUE!

Based on the current estimates the mill rate worksheet is projecting a finalized mill rate of $4.53 per $1,000 which is an estimated $0.20 reduction per $1,000.

Attachments: WI DOR TIF Statement of Change Email

From: Grabner, Patrick M - DOR
To: Volodymyr Gannik
Cc: Bender, Andrew J - DOR; aruechel@rwbaird.com; Julie Schmelzer; denise.bhirdo@sisterbaywi.com
Subject: RE: Preliminary Equalized TID Values For Sister Bay 15181
Date: Wednesday, August 6, 2025 3:44:26 PM
Attachments: image001.png
image002.png
image003.png
image004.png
image005.png
image006.png

Vlad,

Thank you for your question regarding your TID values in Sister Bay.

TID #1:
TID #1's increment was 157,460,700 in 2024 and is at 126,071,500 in 2025, a difference of -31,389,200. Why? In 2024, there was a +35,409,500,000 correction to the TID. This correction was removed in 2025, resulting in the drop in the TID increment. Here is an explanation for the +35,409,500-correction applied in 2024:

- In 2023, the assessor's provided value for the TID was 123,193,300 as reported on their estimated Municipal Assessment Report (MAR) submitted on June 8, 2023
- Then on September 6, 2023, the assessor submitted an amended MAR indicating the provided value of the TID at 154,685,300
  - Calculation of the 2024 correction: 154,685,300/97.53% (final ratio) = 158,602,800 – 123,193,300 (100% ratio, best evidence due to revaluation year) = +35,409,500 (one time correction applied in 2024)

When a correction of this magnitude takes place, it takes a couple years to be made whole. Here is a snapshot of TID #1's increments over the last five years:

- 2025 increment = 126,071,500
- 2024 increment = 157,460,700 (includes +35,409,500 correction)
- 2023 increment = 78,045,600 (35,409,500 light due to under-valued provided value on 2023 estimated MAR, had to be applied in 2024)
- 2022 increment = 71,884,400
- 2021 increment = 57,463,500

TID #2
Very similar scenario but with a smaller correction amount.

- In 2023, the assessor's provided value for TID #2 was 15,937,000 as reported on their estimated MAR submitted on June 8, 2023
- Then on September 6, 2023, the assessor submitted an amended MAR indicating the provided value of TID #2 at 17,809,200
  - Calculation of the 2024 correction: 17,809,200/97.53% (final ratio) = 18,260,200 –

15,937,000 (100% ratio, best evidence due to revaluation year) = +2,323,200 (one time correction applied in 2024)

Reviewing TID #2 five-year increment history:

- 2025 increment = 9,835,800
- 2024 increment = 12,153,700 (includes +2,323,200 correction)
- 2023 increment = 6,225,100 (2,323,200 light due to under-valued provided value on 2023 estimated MAR, had to be applied in 2024)
- 2022 increment = 5,118,700
- 2021 increment = 4,454,100

The DOR emphasizes to assessors annually the importance of providing accurate provided values on estimated MAR's. Accurate submissions minimize corrections and eliminate big swings in TID increments. I hope this sheds some light on the reasoning for the drop in TID increment in 2025 for both your TID's.

If you have additional questions or concerns, let me know.

Patrick M. Grabner
Supervisor of Equalization
Green Bay District Office
Wisconsin Department of Revenue
State and Local Finance Division
(920)448-5196

From: Volodymyr Gannik <Vlad.Gannik@sisterbaywi.gov>
Sent: Wednesday, August 6, 2025 2:24 PM
To: DOR Equalization Green Bay <DOREqualizationGreenBay@wisconsin.gov>
Cc: Ruechel, Adam <aruechel@rwbaird.com>; Julie Schmelzer <julie.schmelzer@sisterbaywi.gov>; Denise Bhirdo <denise.bhirdo@sisterbaywi.gov>
Subject: Preliminary Equalized TID Values For Sister Bay 15181

Hello friends,
Please help us to understand why our TID #1 is showing Equalized Value Dollar Change -$31,389,200 and TID#2 -$2,317,900 this year.
We know that last year there was an issue with correction, please help us understand that one as well. Please respond to all.
Many thanks in advance.

Vlad Gannik
Finance Director/Treasurer

Village of Sister Bay, WI
2383 Maple Drive
PO Box 769
Sister Bay, WI 54234
Vlad.Gannik@sisterbaywi.gov
P: (920) 854-4118; F: (920) 854-9637

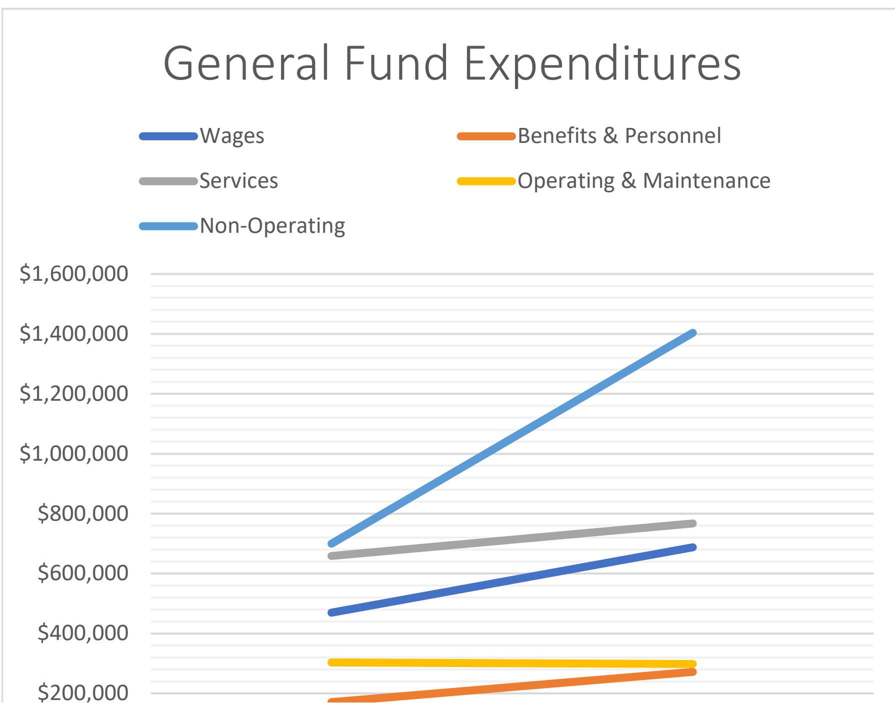
Village of Sister Bay
2026 Annual Budget

100 General Fund Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Description	Actual	Actual	Actual	Budget	Actual	Budget
Beginning Fund Balance	**1,211,571**	**1,494,210**	**1,686,454**	**2,241,238**	**2,241,238**	**1,967,090**
Revenues						
TAXES	2,002,526	2,299,007	2,641,678	2,678,304	2,621,183	2,465,463
INTERGOVERNMENTAL REVENUES	152,610	144,713	241,900	245,646	98,000	258,519
LICENSES & PERMITS	164,228	162,171	270,789	250,325	174,939	260,125
FINES, FORFEITURES, & PENALTIES	1,793	9,161	3,214	2,000	3,756	2,500
PUBLIC CHARGES	70,194	27,419	37,510	40,400	16,920	41,700
MISCELLANEOUS REVENUES	80,887	181,483	210,048	148,317	95,055	188,767
OTHER FINANCING SOURCES	112,439	100,816	543,225	403,943	56,972	395,000
APPLIED FUND BALANCE	-	-	-	-	-	-
APPLIED COMMITTED FUNDS	-	-	40,000	-	-	-
Total Revenues	2,584,677	2,924,769	3,988,362	3,768,935	3,066,824	3,612,074
Expenditures						
GENERAL GOVERNMENT	660,606	690,965	728,065	683,938	408,274	1,155,181
PUBLIC SAFETY	211,451	185,221	199,088	207,032	91,660	219,340
PUBLIC WORKS	636,022	753,060	751,180	846,664	345,810	848,940
HEALTH & HUMAN SERVICES	5,556	3,970	9,610	6,865	568	9,865
OTHER CULTURE & RECREATION	291,202	386,642	432,091	534,929	169,271	427,521
DEVELOPMENT	62,200	230,668	196,067	305,483	109,650	302,559
TRANSFERS	435,000	482,000	1,117,477	1,458,172	569,500	648,668
Total Expenditures	2,302,037	2,732,525	3,433,577	4,043,084	1,694,733	3,612,074
Audit Adjustment						
Ending Fund Balance	**1,494,211**	**1,686,454**	**2,241,238**	**1,967,090**	**3,613,329**	**1,967,091**
Proof to Audit	1,494,210	1,686,447				
Fund Balance Classifications						
Nonspendable	*93,138*	*95,000*	*95,000*	*95,000*	*95,000*	*95,000*
Restricted		-	-	-	-	-
Committed		-	-	-	-	-
Assigned	-	-	-	-	-	-

Village of Sister Bay
2026 Annual Budget

100 General Fund Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Description	Actual	Actual	Actual	Budget	Actual	Budget
Unassigned Reserves	*1,361,072*	*1,591,454*	*2,146,238*	*1,872,090*	*3,518,329*	*1,872,091*
Total Fund Balance	1,454,210	1,686,454	2,241,238	1,967,090	3,613,329	1,967,091
Fund Balance Percentage	59.12%	58.24%	62.51%	46.30%	207.60%	51.83%
Amount Over/(Under) Reserve Policy 25%	$785,563	$908,323	$1,287,844	$861,320	$3,094,646	$969,072

Expenditures	12/31/2022	12/31/2023
Wages	469,477	687,696
Benefits & Personnel	170,832	271,743
Services	658,796	767,318
Operating & Maintenance	303,213	298,123
Non-Operating	699,719	1,403,730
Total Expenditures	2,302,037	3,428,610



Village of Sister Bay
2026 Annual Budget

100 General Fund Summary	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Description	Actual	Actual	Actual	Budget	Actual	Budget

Village of Sister Bay
2026 Annual Budget

100 Account	General Fund Revenues Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
100-41000-000-000	GENERAL FUND - TAXES							
100-41110-000-000	GENERAL PROPERTY TAXES	2,001,675	2,247,591	2,583,823	2,620,241	2,620,241	2,400,000	Denise
100-41150-000-000	MANAGED FOREST LANDS	163	163	152	163	152	163	Vlad
100-41160-000-000	OMITTED PROPERTY (PRIOR YRS)	-	-	-	-	-	-	
100-41210-000-000	ROOM TAXES		50,959	57,600	57,600	-	65,000	Vlad
100-41800-000-000	INTEREST & PENALTIES - TAXES	688	294	102	300	790	300	Vlad
		2,002,526	2,299,007	2,641,678	2,678,304	2,621,183	2,465,463	
100-43000-000-000	GENERAL FUND - INTERGOVERNMENTAL REVENUES							
100-43410-000-000	STATE SHARED REVENUE	9,036	9,036	84,955	9,036	-	9,036	Vlad
100-43411-000-000	PERSONAL PROPERTY AID	4,117	4,117	4,117	-	29,291	30,000	
100-43412-000-000	EXPENDITURE RESTRAINT	-		-	26,028	-	-	Not qualifying
100-43413-000-000	SUPPLEMENTAL AID	-	-	-	49,892	-	49,892	Vlad
100-43420-000-000	FIRE INSURANCE DUES	18,252	21,896	29,287	23,500	-	30,000	Vlad
100-43430-000-000	COMPUTER AIDS	788	788	788	788	-	788	Vlad
100-43531-000-000	STATE AID - ROADS	113,703	102,332	107,715	115,699	61,936	117,000	Vlad
100-43610-000-000	STATE AID - MUNICIPAL SERVICES			-		-		
100-43650-000-000	FOREST LANDS	4	4	4	4	4	4	Vlad
100-43690-000-000	STATE GRANTS - OTHER	1,661	134	7,701	14,700	6,769	14,700	Vlad
100-43790-000-000	OTHER LOCAL GOV'T GRANTS	-	-	539	500	-	600	Vlad
100-43791-000-000	RECYCLING REBATE	5,049	6,406	6,792	5,500	-	6,500	Vlad
		152,610	144,713	241,900	245,646	98,000	258,519	
100-44000-00-0000	GENERAL FUND - LICENSES AND PERMITS							
100-44110-000-000	LIQUOR	14,280	23,647	17,013	18,000	16,037	18,000	Vlad
100-44120-000-000	OPERATORS LICENSES	1,835	1,275	1,865	2,000	540	1,800	Vlad
100-44130-000-000	SODA	-	-	-	-	-	-	
100-44140-000-000	CIGARETTE	70	90	350	250	250	250	Vlad
100-44210-000-000	DOG LICENSES	176	249	68	75	106	75	Vlad
100-44300-000-000	BUILDING	75,310	31,010	28,633	20,000	10,806	25,000	Vlad
100-44410-000-000	REZONING PETITION & FEES	19,733	30,600	31,700	15,000	19,700	20,000	Vlad
100-44990-000-000	OTHER PERMITS	52,825	75,300	191,160	195,000	127,500	195,000	Vlad

Village of Sister Bay
2026 Annual Budget

100 Account	General Fund Revenues Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
		164,228	162,171	270,789	250,325	174,939	260,125	
100-45000-000-000	GENERAL FUND - FINES, FORFEITS, AND PENALTIES							
100-45100-000-000	COURT FINES	93	8,025	745	1,000	2,486	1,500	Vlad
100-45210-000-000	CITATIONS/PKG TICKETS	1,700	1,136	2,469	1,000	1,270	1,000	Vlad
		1,793	9,161	3,214	2,000	3,756	2,500	
100-46000-00-0000	GENERAL FUND - PUBLIC CHARGES FOR SERVICES							
100-46110-000-000	ASSESSMENT LETTER FEES	3,780	2,910	2,940	3,200	780	3,000	Vlad
100-46120-000-000	PLAN COMMISSION FEES	1,750	10,500	18,600	14,000	4,000	14,000	Vlad
100-46140-000-000	PUBLISHING FEES	800	800	790	800	1,200	1,000	Vlad
100-46150-000-000	TOURISM ZONE CHARGES	35,724	-	-	-	-	-	
100-46161-000-000	MEMORIALS	2,000	2,500	1,250	500	-	500	Vlad
100-46190-000-000	MISC CHARGES FOR SERVICES	256	385	4,324	1,250	57	1,250	Vlad
100-46310-000-000	HWY DEPT CHGS REIMB	120	-	-	150	-	150	Vlad
100-46350-000-000	TRANSPORTATION CHARGES & DONA	11,500	-	-	10,000	3,000	10,000	Vlad
100-46710-000-000	LIBRARY CHARGES	2,706	1,800	2,265	2,000	3,089	3,000	Vlad
100-46720-000-000	PARK RENTAL	7,587	5,203	5,948	4,500	4,793	4,800	Vlad
100-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	
100-46750-000-000	RECREATION CHARGES	3,971	3,321	1,392	4,000	-	4,000	Vlad
		70,194	27,419	37,510	40,400	16,920	41,700	
100-48000-00-0000	GENERAL FUND - MISCELLANEOUS REVENUES							
100-48110-000-000	INTEREST ON INVESTMENTS	25,689	133,303	161,290	115,000	74,395	150,000	Vlad
100-48210-000-000	BLDG RENTAL - POST OFFICE	18,867	17,410	17,410	18,867	9,434	18,867	Vlad
100-48215-000-000	POST OFFICE REIMB	-	2,036	861	2,500	-	2,500	Vlad
100-48220-000-000	BLDG RENTAL - VILLAGE HALL	777	1,524	1,324	1,000	582	1,000	Vlad
100-48240-000-000	BLDG RENTAL - FIRE STATION	1,277	1,497	1,315	1,500	1,178	1,500	Vlad
100-48250-000-000	EMS BUILDING RENTAL CHARGES	28,636	13,968	14,037	8,800	3,346	10,000	Vlad
100-48260-000-000	LAND LEASES	750	850	700	400	-	400	Vlad
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	150	589	-	-	-	
100-48422-000-000	INSURANCE RECOVERY	4,254	6,040	2,744	-	5,195	3,000	Vlad

Village of Sister Bay
2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-48500-000-000	DONATIONS	-	2,606	-	-	-	-	
100-48510-000-000	INTEREST ON LEASE		1,876	1,184		-	1,000	Vlad
100-48995-000-000	MISC OTHER REVENUE	637	223	8,594	250	925	500	Vlad
		80,887	181,483	210,048	148,317	95,055	188,767	
100-49000-00-0000	GENERAL FUND - OTHER FINANCING SOURCES							
100-49250-000-000	TRANSFERS FROM TID FUND	-	-	440,000	290,000	-	290,000	Adam
100-49260-000-000	TRANSFERS FROM WATER: PILOT	59,795	55,519	57,030	54,537	27,269	55,000	Vlad
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	52,644	45,297	46,195	59,406	29,703	50,000	Vlad
	Applied Fund Balance				-	-	-	
		112,439	100,816	543,225	403,943	56,972	395,000	
	Total Revenues	2,584,677	2,924,769	3,948,362	3,768,935	3,066,824	3,612,074	

Revenue Summary	2022	2023	2024	2025 Pjct	6/30/2025	2026 Budget
TAXES	2,002,526	2,299,007	2,641,678	2,678,304	2,621,183	2,465,463
INTERGOVERNMENTAL REVENUE	152,610	144,713	241,900	245,646	98,000	258,519
LICENSES & PERMITS	164,228	162,171	270,789	250,325	174,939	260,125
FINES, FORFEITS & PENALTIES	1,793	9,161	3,214	2,000	3,756	2,500
PUBLIC CHARGES	70,194	27,419	37,510	40,400	16,920	41,700
MISCELLANEOUS REVENUES	80,887	181,483	210,048	148,317	95,055	188,767
OTHER FINANCING SOURCES	112,439	100,816	543,225	403,943	56,972	395,000

Village of Sister Bay
2026 Annual Budget

100	General Fund Revenues	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget

Village of Sister Bay
2026 Annual Budget

51000 Account	General Government Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
100-51100-00-0000	LEGISLATIVE - VILLAGE BOARD							
100-51100-111-000	FULL-TIME WAGES	41,488	40,675	47,863	55,000	25,800	57,000	Vlad
100-51100-132-000	SOCIAL SECURITY	3,174	3,112	3,662	4,208	1,974	4,361	Vlad
100-51100-143-000	RECOGNITION	313	297	157	500	201	500	Vlad
100-51100-144-000	MILEAGE	28	-	42	100	76	100	Vlad
100-51100-145-000	EXPENSE ALLOWANCE	50	99	-	250	-	250	Vlad
100-51100-200-000	CONTRACTED SERVICES	3,060	1,110	188	-	188	-	
100-51100-310-000	COMPUTER SOFTWARE/HARDWARE	132	1,232	2,683	4,000	79	4,000	Vlad
100-51100-311-000	WEBSITE	533	1,348	-	4,415	23	4,415	Vlad
100-51100-312-000	IT SUPPORT	2,008	1,049	1,271	1,750	1,218	2,500	Vlad
100-51100-321-000	OFFICE SUPPLIES	8	628	89	500	90	500	Vlad
100-51100-325-000	ADVERTISING & PUBLICATIONS	3,940	4,566	1,808	2,500	547	2,500	Vlad
100-51100-332-000	EDUCATION/TRAINING	250	305	300	300	148	300	Vlad
100-51100-333-000	CONFERENCES/MEETINGS	-	251	500	500	295	500	Vlad
100-51100-512-000	WORKERS COMPENSATION	58	59	58	88	50	88	Vlad
		55,042	54,729	58,620	74,111	30,688	77,014	
100-51300-209-000	LEGAL - LEGAL							
100-51300-209-000	LEGAL	15,707	28,340	29,945	45,000	6,112	45,000	
		15,707	28,340	29,945	45,000	6,112	45,000	
100-51410-000-000	GENERAL ADMINISTRATION - ADMINISTRATION							
100-51410-111-000	FULL-TIME WAGES	56,904	103946	107,165	44,443	65,641	135,220	Vlad
100-51410-112-000	FULL-TIME OVERTIME WAGES	-	-	2,643		1,686	3,473	Vlad
100-51410-113-00	COMP TIME - ADMIN			-		-	-	
100-51410-114-000	UNWORKED WAGES	17,766	22,676	20,736		19,417	206,244	Vlad
100-51410-115-00	BONUSES -ADMIN			-		-	-	
100-51410-131-000	RETIREMENT	4,084	8,528	8,595	3,673	4,595	19,569	Vlad
100-51410-132-000	SOCIAL SECURITY	4,814	9,513	9,320	3,979	6,711	26,543	Vlad
100-51410-133-000	HEALTH	17,560	16,231	28,512	10,425	5,249	19,994	Vlad
100-51410-134-000	DENTAL	534	1,105	1,734	585	681	2,015	Vlad
100-51410-135-000	LIFE	505	882	829	302	562	1,922	Vlad
100-51410-136-000	DISABILITY	411	811	170	188	299	1,121	Vlad

Village of Sister Bay
2026 Annual Budget

51000 Account	General Government Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
100-51410-137-000	HSA	3,813	7,392	5,302	2,115	2,150		
100-51410-138-000	EAP	255	263	276	276	138	284	Vlad
100-51410-140-000	VISION	-	181	203	68	72	148	Vlad
100-51410-142-000	RECRUITMENT/TESTING	-	-	1,000	1,000	127	5,000	Julie
100-51410-143-000	RECOGNITION	900	900	888	900	255	900	Vlad
100-51410-144-000	MILEAGE	282	253	226	1,000	-	1,000	Vlad
100-51410-145-000	EXPENSE ALLOWANCE	377	486	23	1,000	30	1,000	Vlad
100-51410-190-000	OTHER PERSONNEL SERVICES	465	450	500	500	-	500	Vlad
100-51410-200-000	OTHER CONTRACTED SERVICES	29,248	-	-	-	-	-	
100-51410-204-000	CELL PHONE	413	731	775	1,000	4	1,000	Vlad
100-51410-302-000	COMPUTER EQUIPMENT	3,704	643	250	2,000	-	2,000	Vlad
100-51410-310-000	COMPUTER SOFTWARE	1,391	2,311	2,036	1,750	2,095	1,750	Vlad
100-51410-312-000	IT SUPPORT	8,639	5,631	7,034	7,000	3,623	7,000	Vlad
100-51410-321-000	OFFICE SUPPLIES	2,632	2,365	532	3,000	395	3,000	Vlad
100-51410-322-000	POSTAGE	5,059	4,574	1,420	3,300	719	3,300	Vlad
100-51410-323-000	PUBLICATIONS/SUBSCRIPTIONS	-	129	82	300	90	300	Vlad
100-51410-324-000	PRINTING/COPYING	6,773	8,886	6,305	6,000	2,507	6,000	Vlad
100-51410-325-000	ADVERTISING & PUBLICATIONS	910		525	500	-	500	Vlad
100-51410-326-000	OFFICE EQUIPMENT	840	-	44	500	27	500	Vlad
100-51410-331-000	MEMBERSHIP DUES	1,904	2,014	2,454	2,575	3,134	2,575	Vlad
100-51410-332-000	EDUCATION/TRAINING	90	289	364	300	99	300	Vlad
100-51410-333-000	CONFERENCES/MEETINGS	-	146	-	1,500	-	1,500	Vlad
100-51410-352-00	MINOR EQUIPMENT & TOOL- ADMIN			-		-		
100-51410-353-000	GENERAL SUPPLIES	156	101	335	150	11	150	Vlad
100-51410-392-000	MISCELLANEOUS	191	190	-	100	-	100	Vlad
100-51410-512-000	WORKERS COMPENSATION	172	134	86	427	203	427	Vlad
100-51410-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	Vlad
100-51410-551-000	OTHER FEES AND CHARGES	516	261	1,014	1,000	380	1,000	Vlad
		171,308	202,019	211,378	101,856	120,901	456,335	
100-51420-000-000	GENERAL ADMINISTRATION - CLERK							
100-51420-111-000	FULL-TIME WAGES	30,208	37,787	35,053	41,459	24,896	51,286	Vlad
100-51420-112-000	FULL-TIME OVERTIME WAGES	1,567	3,755	4,535	2,990	2,830	5,830	Vlad

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-51420-113-000	COMP TIME	3,033	13	-		-	-	
100-51420-114-000	UNWORKED WAGES	120	4,176	4,913		12,830	26,429	Vlad
100-51420-131-000	RETIREMENT	2,583	3,189	2,861	3,099	2,080	4,285	Vlad
100-51420-132-000	SOCIAL SECURITY	2,881	3,573	3,156	3,411	3,070	6,324	Vlad
100-51420-133-000	HEALTH	4,437	5,206	4,528	5,059	3,630	7,478	Vlad
100-51420-134-000	DENTAL	275	394	300	330	222	458	Vlad
100-51420-135-000	LIFE	54	61	52	61	46	94	Vlad
100-51420-136-000	DISABILITY	195	321	56	250	113	233	Vlad
100-51420-137-000	HSA	1,724	3,667	2,703	2,532	1,901	3,915	Vlad
100-51420-138-000	EAP	128	131	138	131	69	142	Vlad
100-51420-140-000	VISION	-	51	39	42	-	-	
100-51420-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	-	
100-51420-143-000	RECOGNITION	450	450	450	-	-	-	We need something here
100-51420-144-000	MILEAGE	459	275	66	125	36	125	Vlad
100-51420-310-000	COMPUTER SOFTWARE HARDWARE	1,386	60	-	500	-	500	Vlad
100-51420-312-000	IT SUPPORT	211	215	321	400	342	400	Vlad
100-51420-325-000	PUBLIC NOTICES	-	-	-	-	-	-	
100-51420-331-000	MEMBERSHIP DUES	65	65	65	200	65	200	Vlad
100-51420-332-000	EDUCATION/TRAINING	199	279	400	400	450	400	Vlad
100-51420-333-000	CONFERENCES/MEETINGS	405	255	-	650	-	650	Vlad
100-51420-392-000	MISCELLANEOUS	-	-	-	-	20	-	
100-51420-512-000	WORKERS COMPENSATION	57	65	50	134	69	134	Vlad
100-51420-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	
100-51420-551-000	OTHER FEES AND CHARGES	-	-	-	-	30	-	
		50,438	63,990	59,686	61,773	52,699	108,885	
100-51430-000-000	GENERAL ADMINISTRATION - ELECTIONS							
100-51430-111-000	FULL-TIME WAGES	3,926	2,182	6,250	9,674	2,394	6,438	Used 2024 Data to estimate E
100-51430-112-000	FULL-TIME OVERTIME W	923	761	230	997	150	237	Vlad
100-51430-121-000	PART-TIME WAGES	4,675	2,568	4,438	2,530	2,408	4,572	Vlad
100-51430-122-000	PART-TIME OVERTIME W	345	178	405	-	-	417	Vlad
100-51430-131-000	RETIREMENT	356	249	538	711	224	554	Vlad
100-51430-132-000	SOCIAL SECURITY	725	423	844	977	236	869	Vlad

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-51430-133-000	HEALTH	824	616	1,230	1,161	569	1,267	Vlad
100-51430-134-000	DENTAL	59	46	84	76	37	87	Vlad
100-51430-135-000	LIFE	8	5	12	14	5	13	Vlad
100-51430-136-000	DISABILITY	30	17	32	57	13	33	Vlad
100-51430-137-000	HSA	-		65	581	197	67	Vlad
100-51430-140-000	VISION	-	7	12	10	3	12	Vlad
100-51430-144-000	MILEAGE	119	94	306	75	85	75	Vlad
100-51430-310-000	COMPUTER SOFTWARE	1,678	1,661	8,133	2,000	-	2,000	Vlad
100-51430-321-000	OFFICE SUPPLIES	117	-	31	150	36	150	Vlad
100-51430-322-000	POSTAGE	656	235	659	300	298	300	Vlad
100-51430-324-000	PRINTING/COPYING	109	-	158	25	21	25	Vlad
100-51430-325-000	PUBLIC NOTICES	-	87	111	45	-	45	Vlad
100-51430-332-000	EDUCATION/TRAINING	-	-	201	150	99	150	Vlad
100-51430-353-000	GENERAL SUPPLIES	473	657	580	350	243	350	Vlad
		15,023	9,786	24,319	19,883	7,018	17,659	
100-51510-000-000	FINANCIAL ADMINISTRATION - FINANCE DIRECTOR/TREASURER							
100-51510-111-000	FULL-TIME WAGES	40,834	47,011	57,204	58,092	33,790	69,608	Vlad
100-51510-114-000	UNWORKED WAGES	5,333	10,094	23,996		925	1,905	Vlad
100-51510-131-000	RETIREMENT	2,927	3,741	1,480	4,199	2,528	5,208	Vlad
100-51510-132-000	SOCIAL SECURITY	2,721	3,733	2,870	4,606	2,632	5,422	Vlad
100-51510-133-000	HEALTH	8,047	9,188	1,354	8,070	3,894	8,022	Vlad
100-51510-134-000	DENTAL	710	727	84	472	239	492	Vlad
100-51510-135-000	LIFE	55	53	3	131	37	77	Vlad
100-51510-136-000	DISABILITY	288	473	(114)	231	144	296	Vlad
100-51510-137-000	HSA	2,268	2,142	1,639	2,970	2,150	4,429	Vlad
100-51510-138-000	EAP	128	131	138	131	69	142	Vlad
100-51510-139-000	BENEFIT FEES	-	-	-		-	-	
100-51510-140-000	VISION	-	126	2	58	30	61	Vlad
100-51510-142-00	RECRUTING			-		-		
100-51510-143-000	RECOGNITION	450	450	450	450	-	450	Vlad
100-51510-144-000	MILEAGE	617	402	751	1,000	-	1,000	Vlad
100-51510-145-000	EXPENSE ALLOWANCE	250	136	91	300	-	300	Vlad

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-51510-200-000	OTHER CONTRACTED SERVICES	2,827	2,860	4,995	20,100	3,988	20,100	Vlad
100-51510-310-000	COMPUTER SOFTWARE/HARDWARE	2,837	9,144	4,594	6,550	3,791	6,550	Vlad
100-51510-312-000	IT SUPPORT	331	215	321	750	402	750	Vlad
100-51510-322-000	POSTAGE	952	1,083	1,129	1,200	76	1,200	Vlad
100-51510-325-000	ADVERTISING & PUBLIC NOTICES	230	245	190	350	247	350	Vlad
100-51510-331-000	MEMBERSHIP DUES	746	404	489	900	25	900	Vlad
100-51510-332-000	EDUCATION/TRAINING	55	295	3,298	500	-	500	Vlad
100-51510-333-000	CONFERENCES/MEETINGS	785	1,459	2,000	2,000	-	2,000	Vlad
100-51510-392-000	MISCELLANEOUS EXPENSES	172	-	-	200	52	200	Vlad
100-51510-512-000	WORKERS COMPENSATION	47	50	31	146	75	146	Vlad
100-51510-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	Vlad
100-51510-550-000	BANK SERVICES CHARGES & FEES	2,777	2,959	3,327	3,000	2,327	3,000	Vlad
100-51510-551-000	OTHER FEES	3	-	-	50	-	50	Vlad
		76,389	97,121	110,323	116,456	57,421	133,158	
100-51520-200-000	FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT							
100-51520-200-000	PROPERTY ASSESSMENT SERVICES	28,500	28,500	28,500	28,500	14,250	48,920	Vlad
		28,500	28,500	28,500	28,500	14,250	48,920	
100-51530-210-000	FINANCIAL ADMINISTRATION - AUDITING							
100-51530-210-000	AUDITING & CONSULTING	13,651	15,650	41,888	17,600	12,535	30,000	Vlad
		13,651	15,696	41,888	17,600	12,535	30,000	
100-51600-000-000	GENERAL BUILDINGS AND PLANT - GENERAL							
100-51600-111-000	FULL-TIME WAGES	7,153	15,355	15,979	20,648	14,001	28,843	Vlad
100-51600-112-000	FULL-TIME OVERTIME	107	484	289	430	192	395	Vlad
100-51600-121-000	PART-TIME WAGES	1,119	109	415	143	2,544	5,240	Vlad
100-51600-131-000	RETIREMENT	471	1,087	1,124	1,452	987	2,033	Vlad
100-51600-132-000	SOCIAL SECURITY	586	1,142	1,209	1,715	1,220	2,513	Vlad
100-51600-133-000	HEALTH	1,371	4,058	4,533	5,918	4,599	9,474	Vlad
100-51600-134-000	DENTAL	118	291	316	420	279	574	Vlad
100-51600-135-000	LIFE	9	30	17	16	12	24	Vlad
100-51600-136-000	DISABILITY	39	83	55	74	48	98	Vlad

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-51600-137-000	HSA	211	156	101	1,152	273	563	Vlad
100-51600-140-000	VISION	-	43	48	62	39	81	Vlad
100-51600-200-000	CONTRACTED SERVICES	653	2,181	2,896	3,000	-	3,000	Erik
100-51600-201-000	ELECTRIC/GAS	10,045	12,163	11,272	10,750	28,030	10,750	Erik
100-51600-202-000	WATER/SEWER/STORM	2,175	1,980	1,923	2,450	557	2,450	Erik
100-51600-203-000	PHONE	674	786	893	800	357	800	Erik
100-51600-205-000	INTERNET	2,015	2,045	2,045	2,250	1,023	2,250	Erik
100-51600-206-000	TELEVISION	40	-	-	-	-	-	Erik
100-51600-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	Erik
100-51600-353-000	GENERAL SUPPLIES	270	210	224	500	272	500	Erik
100-51600-361-000	REPAIRS & MAINTENANCE	15		509	500	123	500	Erik
100-51600-362-000	GROUNDS MAINTENANCE	-	23	-	500	-	500	Erik
100-51600-366-000	BUILDING MAINTENANCE	8,040	933	763	3,500	86	3,500	Erik
100-51600-401-000	CUSTODIAL SUPPLIES	5,539	6,766	7,106	7,000	2,308	7,000	Erik
100-51600-510-000	PROPERTY & LIAB INSURANCE	8,076	8,813	9,065	9,720	9,266	9,720	Erik
		48,725	58,738	60,783	73,000	66,214	90,809	
100-51610-000-000	BUILDINGS - VILLAGE HALL							
100-51610-200-000	OTHER CONTRACTED SERVICES	-	217	-	500	-	500	Erik
100-51610-201-000	ELECTRIC/GAS	7,423	6,676	2,600	8,000	1,002	8,000	Erik
100-51610-202-000	WATER/SEWER/STORM	2,260	2,244	2,117	2,750	518	2,750	Erik
100-51610-203-000	PHONE	482	480	480	500	240	500	Erik
100-51610-205-000	INTERNET	1,814	1,564	1,844	1,850	922	1,850	Erik
100-51610-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	Erik
100-51610-353-000	GENERAL SUPPLIES	20	-	104	100	13	100	Erik
100-51610-361-000	REPAIRS AND MAINTENANCE	1,185	727	428	1,000	58	1,000	Erik
100-51610-366-000	BUILDING MAINTENANCE	3,171	3,855	288	5,000	676	3,000	Erik
100-51610-408-000	MISCELLANEOUS	-		-	-	-	-	
		16,354	15,763	7,861	19,700	3,428	17,700	
100-51620-000-000	BUILDINGS - POST OFFICE							
100-51620-111-000	FULL-TIME WAGES	-	2,795	1,456	1,875	629	1,295	Vlad
100-51620-112-000	FULL-TIME OVERTIME	-	108	37	187	-	-	

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-51620-121-00	PART TIME WEGES - POST OFFICE		40	-		-	-	
100-51620-131-000	RETIREMENT	-	195	103	133	44	90	Vlad
100-51620-132-000	SOCIAL SECURITY	-	202	104	165	50	104	Vlad
100-51620-133-000	HEALTH	-	914	538	569	256	526	Vlad
100-51620-134-000	DENTAL	-	65	37	46	16	32	Vlad
100-51620-135-000	LIFE	-	2	2	2	1	1	Vlad
100-51620-136-000	DISABILITY	-	11	6	7	2	5	Vlad
100-51620-140-000	VISION	-	9	6	7	2	5	Vlad
100-51620-366-000	BUILDING MAINTENANCE	992	17,786	506	4,500	3,784	4,000	Erik
		992	22,127	2,794	7,491	4,783	6,058	
100-51630-000-000	BUILDINGS - FIRE STATION							
100-51630-111-000	FULL-TIME WAGES	-		-	-	-	-	
100-51630-121-000	PART-TIME WAGES	-	-	-	-	-	-	
100-51630-131-000	RETIREMENT	-	-	-	-	-	-	
100-51630-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-51630-133-000	HEALTH	-	-	-	-	-	-	
100-51630-134-000	DENTAL	-	-	-	-	-	-	
100-51630-135-000	LIFE	-	-	-	-	-	-	
100-51630-136-000	DISABILITY	-	-	-	-	-	-	
100-51630-200-000	OTHER CONTRACTED SERVICES	2,165	2,110	1,720	3,000	777	3,000	Erik
100-51630-201-000	ELECTRIC/GAS	32,659	33,274	22,986	42,000	12,480	42,000	Erik
100-51630-202-000	WATER/SEWER/STORM	8,667	8,884	8,599	10,000	2,358	10,000	Erik
100-51630-207-000	RECYCLING	728	590	689	750	337	750	Erik
100-51630-353-000	GENERAL SUPPLIES	370	239	309	350	152	350	Erik
100-51630-362-000	GROUNDS MAINTENANCE	-	-	-	5,000	136	5,000	Erik
100-51630-366-000	BUILDING MAINTENANCE	92,052	3,683	15,000	15,000	3,689	15,000	Erik
100-51630-369-000	EQUIPMENT MAINTENANCE	14,790	24,410	22,278	18,000	599	18,000	Erik
100-51630-401-000	CUSTODIAL SUPPLIES	118	-	-	150	-	150	Erik
100-51630-408-000	MISCELLANEOUS	-	-	-	-	-	-	
		151,550	73,189	71,580	94,250	20,527	94,250	
100-51640-000-000	BUILDINGS - ADMINISTRATION BUILDING							

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	
100-51640-111-000	FULL-TIME WAGES	-	-	-	-	-	-	
100-51640-131-000	RETIREMENT	-	-	-	-	-	-	
100-51640-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-51640-133-000	HEALTH	-	-	-	-	-	-	
100-51640-134-000	DENTAL	-	-	-	-	-	-	
100-51640-135-000	LIFE	-	-	-	-	-	-	
100-51640-136-000	DISABILITY	-	-	-	-	-	-	
100-51640-200-000	OTHER CONTRACTED SERVICES	288	864	673	2,000	739	7,000	Erik
100-51640-201-000	ELECTRIC/GAS	4,729	5,699	5,111	5,000	3,137	5,000	Erik
100-51640-202-000	WATER/SEWER/STORM	776	832	797	1,000	238	1,000	Erik
100-51640-203-000	PHONE	1,896	3,115	2,371	2,500	1,027	2,500	Erik
100-51640-205-000	INTERNET	1,946	900	1,920	2,100	824	2,100	Erik
100-51640-352-00	MINOR EQUIPMENT			-		-		
100-51640-353-000	GENERAL SUPPLIES	18	85	-	100	-	100	Erik
100-51640-361-000	REPAIRS & MAINTENANCE	446	94	-	400	-	400	Erik
100-51640-362-000	GROUNDS MAINTENANCE	150	-	-	1,000	-	500	Erik
100-51640-366-000	BUILDING MAINTENANCE	210	1,197	-	1,000	-	1,000	Erik
		10,458	12,786	10,871	15,100	5,965	19,600	
100-51910-000-000	OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS							
100-51910-390-000	TAX REFUNDS	-		-	-	-	-	
100-51910-391-000	UNCOLLECTIBLE TAXES	38	46	-	50	-	50	Vlad
100-51931-514-000	CRIME INSURANCE	-	664	196	745	162	745	Vlad
100-51938-510-000	PROPERTY & LIABILITY INSURANCE	6,431	7,470	6,636	8,424	5,572	9,000	Vlad
100-51980-000-000	MISCELLANEOUS	-	-	2,685	-	-	-	
		6,469	8,180	9,517	9,219	5,734	9,795	
	Total General Government Expenditures	660,606	690,965	728,065	683,938	408,274	1,155,181	
	Wages	215,502	291,770	332,114	238,468	210,132	604,432	
	Benefits & Personnel	74,136	97,470	95,062	84,127	55,207	153,261	

Village of Sister Bay
2026 Annual Budget

51000	General Government	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**
	Services	174,840	163,795	177,226	213,400	91,641	251,220
	Operating & Maintenance	177,991	113,069	98,228	124,210	33,160	121,960
	Non-Operating	18,138	20,475	23,148	23,734	18,135	24,310
		660,606	686,578	725,777	683,938	408,274	1,155,181

Village of Sister Bay
2026 Annual Budget

52000	Public Safety	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-52100-000-000	LAW ENFORCEMENT							
100-52100-200-000	SHERIFF SECURITY SERVICES	4,129	1,693	5,221	6,000	580	6,000	Vlad
		4,129	1,693	5,221	6,000	580	6,000	
100-52200-000-000	FIRE PROTECTION							
100-52200-000-000	FIRE DEPARTMENT SUPPORT	155,064	159,248	171,032	171,032	85,516	183,340	Need Info fro FD
		155,064	159,248	171,032	171,032	85,516	183,340	
100-52400-000-000	INSPECTION							
100-52400-200-000	BUILDING INSPECTION SERVICES	52,258	24,280	22,835	30,000	5,564	30,000	Vlad
		52,258	24,280	22,835	30,000	5,564	30,000	
	Total Public Safety Expenditures	211,451	185,221	199,088	207,032	91,660	219,340	

Wages	-	-	-	-	-	-
Benefits & Personnel	-	-	-	-	-	-
Services	56,386	25,973	28,056	36,000	6,144	36,000
Operating & Maintenance	-	-	-	-	-	-
Non-Operating	155,064	159,248	171,032	171,032	85,516	183,340
	211,451	185,221	199,088	207,032	91,660	219,340

Village of Sister Bay
2026 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	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	78,208	82,411	60,543	116,734	38,235	78,764	Vlad
100-53312-112-000	FULL-TIME OVERTIME WAGES	1,451	2,565	1,595	3,248	1,455	2,997	Vlad
100-53312-113-000	COMP TIME	4,565	3,012	2,668		405	835	Vlad
100-53312-114-000	UNWORKED WAGES	33,786	35,551	41,410		15,945	32,847	Vlad
100-53312-121-000	PART-TIME WAGES	5,315	4,186	8,607	2,662	5,935	12,226	Vlad
100-53312-131-000	RETIREMENT	7,288	8,194	6,978	8,614	3,897	8,028	Vlad
100-53312-132-000	SOCIAL SECURITY	9,004	8,895	8,409	10,081	4,653	9,584	Vlad
100-53312-133-000	HEALTH	20,673	33,413	30,800	30,690	19,125	39,397	Vlad
100-53312-134-000	DENTAL	1,568	2,372	2,026	2,327	1,145	2,359	Vlad
100-53312-135-000	LIFE	223	164	102	283	67	138	Vlad
100-53312-136-000	DISABILITY	605	814	309	450	206	424	Vlad
100-53312-137-000	HSA	11,921	19,044	19,674	6,882	9,630	19,837	Vlad
100-53312-138-000	EAP	638	656	689	689	345	689	Vlad
100-53312-140-000	VISION	-	341	342	337	158	326	Vlad
100-53312-141-000	UNIFORM/CLOTHING ALLOWANCE	2,171	2,805	2,346	2,900	1,530	2,900	Erik
100-53312-142-000	RECRUITMENT/TESTING/PHYSICALS	612	306	346	500	64	500	Erik
100-53312-143-000	RECOGNITION	3,650	3,650	3,550	3,650	-	3,650	Erik
100-53312-144-000	MILEAGE	256	-	-	600	34	600	Erik
100-53312-145-000	EXPENSE ALLOWANCE	200	54	-	300	71	300	Erik
100-53312-190-000	OTHER PERSONNEL SERVICES	300	841	600	600	13	600	Erik
100-53312-200-000	OTHER CONTRACTED SERVICES	211	480	95	300	6	300	Erik
100-53312-202-000	WATER/SEWER/STORM	52,375	52,609	52,375	55,000	13,155	55,000	Erik
100-53312-204-000	CELL PHONE	2,015	2,028	2,215	2,500	1,666	2,500	Erik
100-53312-303-000	EQUIPMENT RENTAL	-	1,500	2,094	-	2,000	-	Erik
100-53312-312-000	IT SUPPORT	577	712	1,868	1,700	1,971	1,700	Erik
100-53312-321-000	OFFICE SUPPLIES	127	444	88	250	81	250	Erik
100-53312-331-000	MEMBERSHIPS/DUES	-	-	-	370	-	370	Erik

Village of Sister Bay
2026 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-53312-332-000	EDUCATION/TRAINING	1,663	2,827	1,090	2,800	1,498	1,800	Erik
100-53312-333-000	CONFERENCES/MEETINGS	-	245	822	750	1,008	2,400	Erik
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	3,029	3,920	2,329	4,000	765	4,000	Erik
100-53312-352-000	MINOR EQUIPMENT AND TOOLS	3,289	8,083	8,837	6,750	1,477	3,500	Erik
100-53312-353-000	GENERAL SUPPLIES	1,651	3,528	1,880	2,500	613	2,500	Erik
100-53312-403-000	SHOP/BUILDING SUPPLIES	3,850	1,147	1,442	2,100	366	2,100	Erik
100-53312-512-000	WORKERS COMPENSATION	9,721	11,737	10,568	17,178	7,198	17,178	Erik
		260,942	298,530	276,697	287,745	134,715	310,597	
100-53313-000-000	PUBLIC WORKS - MACHINERY							
100-53313-111-000	FULL-TIME WAGES	-	-	-	-	-	-	
100-53313-121-000	PART-TIME WAGES			-		-		
100-53313-131-000	RETIREMENT	-	-	-	-	-	-	
100-53313-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-53313-133-000	HEALTH	-	-	-	-	-	-	
100-53313-134-000	DENTAL	-	-	-	-	-	-	
100-53313-135-000	LIFE	-	-	-	-	-	-	
100-53313-136-000	DISABILITY	-	-	-	-	-	-	
100-53313-301-000	GAS, OIL, & FLUIDS	14,575	14,986	14,945	14,000	4,022	14,000	Erik
100-53313-361-000	REPAIRS AND MAINTENANCE	12,897	19,953	13,402	15,000	6,970	15,000	Erik
100-53313-363-000	VEHICLE MAINTENANCE & REPAIRS	1,819	6,944	3,281	5,000	659	5,000	Erik
100-53313-408-000	MISCELLANEOUS	244	1,026	940	8,743	8,439	2,000	Erik
100-53313-511-000	VEHICLE & EQUIPMENT INSURANCE	2,772	2,477	2,568	3,380	1,929	3,380	Erik
		32,306	45,386	35,136	46,123	22,019	39,380	
100-53314-000-000	PUBLIC WORKS - STREET MAINTENANCE							
100-53314-111-000	FULL-TIME WAGES	26,979	43,939	40,083	42,315	19,906	41,006	Vlad
100-53314-112-000	FULL-TIME OVERTIME WAGES	111	587	75	374	391	805	Vlad
100-53314-121-000	PART-TIME WAGES	1,321	1,906	1,868	550	144	296	Vlad
100-53314-131-000	RETIREMENT	1,722	3,115	2,777	2,982	1,411	2,906	Vlad
100-53314-132-000	SOCIAL SECURITY	1,962	3,432	3,001	3,576	1,474	3,036	Vlad
100-53314-133-000	HEALTH	5,653	10,151	12,872	12,354	7,309	15,056	Vlad
100-53314-134-000	DENTAL	406	719	885	914	418	862	Vlad

Village of Sister Bay
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53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-53314-135-000	LIFE	68	75	50	34	20	42	Vlad
100-53314-136-000	DISABILITY	166	135	162	152	78	161	Vlad
100-53314-137-000	HSA	207	248	126	2,385	765	1,576	Vlad
100-53314-140-000	VISION	-	102	138	138	54	111	Vlad
100-53314-200-000	OTHER CONTRACTED SERVICES	1,982	2,457	11,786	14,000	-	4,000	Erik
100-53314-303-000	EQUIPMENT RENTAL	-	-	-	2,000	-	2,000	Erik
100-53314-312-000	INFORMATION TECHNOLOGY	330	4,412	3,593	3,000	-	3,000	Erik
100-53314-325-000	NOTICES & ADS	281	-	-	-	-	-	Erik
100-53314-332-000	EDUCATION/TRAINING	-	-	-	1,000	-	1,000	Erik
100-53314-352-000	MINOR EQUIPMENT AND TOOLS	3,745	1,497	6,813	1,000	-	1,000	Erik
100-53314-353-000	GENERAL SUPPLIES	1,702	7,435	1,512	7,250	-	4,000	Erik
100-53314-361-000	REPAIRS & MAINTENANCE	383	2,574	4,005	500	-	500	Erik
100-53314-406-000	CRACK FILLER	-	-	16	500	-	500	Erik
100-53314-407-000	PATCH MATERIAL	441	462	360	1,500	-	1,500	Erik
100-53314-408-000	MISCELLANEOUS	-	-	-	500	-	500	Erik
		47,458	83,245	90,123	97,024	31,970	83,858	
100-53316-000-000	PUBLIC WORKS - STREET CLEANING							
100-53316-111-000	FULL-TIME WAGES	-	-	-	-	-	-	
100-53316-112-000	FULL-TIME OVERTIME W	-	-	-	-	-	-	
100-53316-121-000	PART-TIME WAGES	-	-	-	-	-	-	
100-53316-131-000	RETIREMENT	-	-	-	-	-	-	
100-53316-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-53316-133-000	HEALTH	-	-	-	-	-	-	
100-53316-134-000	DENTAL	-	-	-	-	-	-	
100-53316-135-000	LIFE	-	-	-	-	-	-	
100-53316-136-000	DISABILITY	-	-	-	-	-	-	
100-53316-200-000	OTHER CONTRACTED SERVICES	608	1,497	4,220	5,000	-	5,000	Erik
		608	1,497	4,220	5,000	-	5,000	
100-53317-000-000	PUBLIC WORKS - SNOW & ICE							
100-53317-111-000	FULL-TIME WAGES	-	-	-	-	-	-	
100-53317-112-000	OVERTIME WAGES	-	-	-	-	-	-	

Village of Sister Bay
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53000	Public Works	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-53317-121-000	PART-TIME WAGES	-	-	-	-	-	-	
100-53317-131-000	RETIREMENT	-	-	-	-	-	-	
100-53317-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-53317-133-000	HEALTH	-	-	-	-	-	-	
100-53317-134-000	DENTAL	-	-	-	-	-	-	
100-53317-135-000	LIFE	-	-	-	-	-	-	
100-53317-136-000	DISABILITY	-	-	-	-	-	-	
100-53317-200-000	OTHER CONTRACTED SERVICES	22,588	22,294	18,163	30,000	21,739	35,000	Erik
100-53317-352-000	MINOR TOOLS & EQUIPMENT		178	7,080	16,978	9,926	12,000	Erik
100-53317-404-000	SALT	1,000	1,570	650	2,000	-	2,000	Erik
100-53317-405-00	SAND		388	-				
		23,588	24,430	25,893	48,978	31,665	49,000	
100-53318-000-000	PUBLIC WORKS - STREET SIGNS							
100-53318-111-000	FULL-TIME WAGES	-	-	-	-	-	-	
100-53318-131-000	RETIREMENT	-	-	-	-	-	-	
100-53318-132-000	SOCIAL SECURITY	-	-	-	-	-	-	
100-53318-133-000	HEALTH	-	-	-	-	-	-	
100-53318-134-000	DENTAL	-	-	-	-	-	-	
100-53318-135-000	LIFE	-	-	-	-	-	-	
100-53318-136-000	DISABILITY	-	-	-	-	-	-	
100-53318-200-000	OTHER CONTRACTED SERVICES	1,137	3,954	1,641	5,000	1,047	3,000	Erik
100-53318-312-000	INFORMATION TECHNOLOGY		2,329	-	2,500	-	2,500	Erik
100-53318-353-000	GENERAL SUPPLIES	523	3,548	339	2,500	208	2,500	Erik
100-53318-361-000	REPAIRS & MAINTENANCE	1,414	387	-	1,000	-	1,000	Erik
		3,074	10,218	1,980	11,000	1,255	9,000	
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	140	13,179	13,872	6,146	3,822	7,873	Vlad

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
100-53322-112-000	FULL-TIME OVERTIME	-	-	208		-	-	
100-53322-113-00	COMP TIME-SESONAL DEC		324	-		-	-	
100-53322-121-000	PART-TIME WAGES	-	1,047	522	330	-	-	
100-53322-131-000	RETIREMENT	9	925	972	434	266	547	Vlad
100-53322-132-000	SOCIAL SECURITY	11	1,028	1,050	519	271	557	Vlad
100-53322-133-000	HEALTH	-	4,433	3,657	1,796	1,704	3,511	Vlad
100-53322-134-000	DENTAL	-	325	260	133	103	212	Vlad
100-53322-135-000	LIFE	-	12	12	5	4	8	Vlad
100-53322-136-000	DISABILITY	-	79	44	22	17	35	Vlad
100-53322-137-000	HSA	-		-	347	738	1,520	Vlad
100-53322-140-000	VISION		52	45	20	15	30	Vlad
100-53322-200-000	OTHER CONTRACTED SERVICES	-	1,575	3,240	3,500	1,665	4,000	Erik
100-53322-353-000	GENERAL SUPPLIES	16,591	7,635	4,237	10,000	3,054	10,000	Erik
100-53322-361-000	REPAIRS & MAINTENANCE	12	-	3,021	5,000	17	5,000	Erik
		16,763	30,614	31,140	28,252	11,674	33,294	
100-53420-000-000	PUBLIC WORKS - STREET LIGHTING							
100-53420-201-000	ELECTRIC/GAS	22,122	24,547	23,794	23,000	8,879	23,000	
100-53420-353-000	GENERAL SUPPLIES	252	675	984	1,000	-	1,000	
		22,374	25,223	24,778	24,000	8,879	24,000	
100-53431-000-000	PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT							
100-53431-353-000	GENERAL SUPPLIES	-	-	17	1,000	-	1,000	Erik
		-	-	17	1,000	-	1,000	
100-53441-000-000	PUBLIC WORKS - STORM SEWER MAINTENANCE							
100-53441-111-000	FULL-TIME WAGES	2,480	1,438	5,909	16,796	2,012	4,145	Vlad
100-53441-112-000	FULL-TIME OVERTIME	45	-	-		-	-	
100-53441-121-000	PART-TIME WAGES			42		-	-	
100-53441-131-000	RETIREMENT	164	98	409	1,183	140	288	Vlad
100-53441-132-000	SOCIAL SECURITY	173	103	421	1,415	147	304	Vlad
100-53441-133-000	HEALTH	564	397	1,842	4,888	519	1,069	Vlad
100-53441-134-000	DENTAL	33	21	123	359	29	60	Vlad

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget		
100-53441-135-000	LIFE	11	8	10	14	2	3	Vlad	
100-53441-136-000	DISABILITY	15	9	23	60	7	14	Vlad	
100-53441-137-000	HSA	94	12	-	945	-	-		
100-53441-140-000	VISION	-	2	18	54	4	8	Vlad	
100-53441-200-000	OTHER CONTRACTED SERVICES	3,381	4,324	4,993	6,000	-	11,400	Erik	
100-53441-201-000	ELECTRIC/GAS	1,241	985	778	1,200	-	1,200	Erik	
100-53441-312-000	IT SUPPORT	1,000	2,993	3,093	3,150	-	3,150	Erik	
100-53441-361-000	REPAIRS & MAINTENANCE	3,911	361	6,155	5,000	-	5,000	Erik	
		13,115	10,751	23,812	41,064	2,859	26,640		
100-53520-000-000	PUBLIC WORKS - PUBLIC TRANSPORTATION								
100-53520-121-000	PART-TIME WAGES	9,991	4,615	10,831	13,554	3,386	15,282	Elli	
100-53520-122-000	PART-TIME OVERTIME	-	-	-		-			
100-53520-131-000	RETIREMENT	-	-	-		-			
100-53520-132-000	SOCIAL SECURITY	877	353	829	1,037	259	1,169	Vlad	
100-53520-133-000	HEALTH BENEFITS	-	-	-	-	-	-		
100-53520-134-000	DENTAL BENEFITS	-	-	-	-	-	-		
100-53520-135-000	LIFE BENEFITS	-	-	-	-	-	-		
100-53520-136-000	DISABILITY BENEFITS	-	-	-	-	-	-		
100-53520-142-000	RECRUITMENT/TESTING	-	-	502	400	-	400	Elli	
100-53520-200-000	OTHER CONTRACTED SERVICES	360	4,250	-	3,900	-	3,900	750 Marketing and 1300 g	
100-53520-301-000	GAS, OIL & FLUIDS	4,124	1,842	2,552	4,000	324	4,500	Elli	
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	47	-	-	75	-	75	Erik	Double check
100-53520-353-000	GENERAL SUPPLIES	370	-	665	350	1,756	350	Erik	Double check
100-53520-363-000	VEHICLE MAINTENANCE & REPAIRS	3,274	1,122	405	1,350	-	3,350	Elli	
100-53520-408-000	MISCELLANEOUS	-	-	323	1,495	-	960	Elli	
100-53520-511-000	INSURANCE	298	299	308	728	1,089	1,200	Elli	
100-53520-512-000	WORKERS COMP	372	349	339	484	276	484		
		19,713	12,830	16,753	27,373	7,089	31,670		
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION								
100-53620-208-000	GARBAGE	159,628	168,490	170,415	180,000	64,683	180,000	Vlad	
100-53620-353-000	GARBAGE RECEPTACLES	-	-	4,795	1,000	-	5,000	Vlad	

Village of Sister Bay
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53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget		
		159,628	168,490	175,210	181,000	64,683	185,000		
100-53635-000-000	PUBLIC WORKS - RECYCLING								
100-53635-207-000	RECYCLING	24,138	28,732	33,744	31,605	12,501	35,000	Vlad	
		24,138	28,732	33,744	31,605	12,501	35,000		
100-53640-000-000	PUBLIC WORKS - WEED AND NUISANCE CONTROL								
100-53640-200-000	OTHER CONTRACTED SERVICES	-	-	-	2,000	2,000	8,500	Erik	Double check
100-53640-211-000	WEED CONTROL	12,315	13,115	11,676	14,500	14,500	7,000	Erik	
		12,315	13,115	11,676	16,500	16,500	15,500		
	Total Public Works Expenditures	636,022	753,060	751,180	846,664	345,810	848,940		
	Wages	164,393	194,760	188,189	202,709	91,635	197,076		
	Benefits & Personnel	71,244	107,383	106,398	105,069	56,688	122,817		
	Services	304,101	331,335	339,134	377,505	141,841	378,800		
	Operating & Maintenance	83,121	104,333	103,633	139,611	45,154	128,005		
	Non-Operating	13,164	14,862	13,784	21,770	10,492	22,242		
	Capital Outlay	-	-	-	-	-	-		
		636,022	752,672	751,138	846,664	345,810	848,940		

Village of Sister Bay
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54000	Health & Human Services	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget		
100-54100-000-000	HEALTH & HUMAN SERVICES - ANIMAL CONTROL								
100-54100-121-000	PART-TIME WAGES	1,147	1,200	1,305	1,482	500	1,482	Vlad	Same as in 2025
100-54100-132-000	SOCIAL SECURITY	88	92	100	113	38	113	Vlad	
100-54100-144-000	MILEAGE	44	-	151	200	-	200	Vlad	
100-54100-512-000	WORKERS COMP	2	51	45	70	30	70	Vlad	
		1,281	1,343	1,600	1,865	568	1,865		
100-54910-000-000	HEALTH & HUMAN SERVICES - CEMETERY								
100-54910-000-000	CEMETERY	4,275	2,627	8,010	5,000	-	8,000	Pam LG	
		4,275	2,627	8,010	5,000	-	8,000		
	Total Health & Human Services Expenditures	5,556	3,970	9,610	6,865	568	9,865		
	Wages	1,147	1,200	1,305	1,482	500	1,482		
	Benefits & Personnel	132	92	251	313	38	313		
	Services	4,275	2,627	8,010	5,000	-	8,000		
	Operating & Maintenance	-	-	-	-	-	-		
	Non-Operating	2	51	45	70	30	70		
		5,556	3,970	9,610	6,865	568	9,865		

Village of Sister Bay
2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**		
100-55110-000-000	CRE - LIBRARY								
100-55110-111-000	FULL-TIME WAGES	1,150	1,262	1,061	1,172	267	550	Vlad	
100-55110-112-000	FULL-TIME OVERTIME WAGES	86	-	37		65	135	Vlad	
100-55110-121-000	PART-TIME WAGES	302	454	169	220	113	233	Vlad	
100-55110-131-000	RETIREMENT	80	86	76	83	23	48	Vlad	
100-55110-132-000	SOCIAL SECURITY	109	125	90	103	30	63	Vlad	
100-55110-133-000	HEALTH	238	317	350	356	265	545	Vlad	
100-55110-134-000	DENTAL	20	23	24	29	18	36	Vlad	
100-55110-135-000	LIFE	1	1	1	1	1	1	Vlad	
100-55110-136-000	DISABILITY	7	7	4	4	3	5	Vlad	
100-55110-137-00	HSA BENEFITS -LIBRARY		26	-	68	-	-		
100-55110-140-000	VISION	-	4	4	4	3	6	Vlad	
100-55110-200-000	OTHER CONTRACTED SERVICES	37,892	42,476	39,229	40,064	20,985	41,888	Sheila b	Need library Budget
100-55110-201-000	ELECTRIC/GAS	-	-	-	-	811	1,600	Vlad	
100-55110-510-000	INSURANCE			1,744	1,990	1,900	2,200	Vlad	
		39,886	44,781	42,788	44,094	24,484	47,310		
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55190-200-000	MISC OTHER CULTURE	973	2,000	15,394	2,500	568	2,500	Julie pls double check this	
100-55191-000-000	HISTORICAL SOCIETY	30,000	5,000	5,000	15,000	15,000	15,000	Vlad	
100-55192-000-000	COASTAL BYWAYS	1,300	500	500	500	500	500	Vlad	
100-55194-000-000	NORTHERN DOOR CHILDREN'S CENTEI	-	-	5,000	-	5,000	-		
		32,273	7,500	25,894	18,000	21,068	18,000		
100-55193-000-000	CRE - SBAA SUPPORT								
100-55193-111-000	FULL-TIME WAGES	4,655	6,685	8,587	20,542	1,792	8,844	Vlad	Used last year data
100-55193-112-000	FULL-TIME OVERTIME WAGES	4,606	4,486	2,941	10,837	-	3,030	Vlad	Used last year data
100-55193-113-000	COMP TIME	-	-	-		-	-		
100-55193-121-000	PART-TIME WAGES	1,508	1,244	1,100	660	-	1,133	Vlad	Used last year data
100-55193-122-000	PART-TIME OVERTIME WAGES	-	178	341		-	351	Vlad	Used last year data
100-55193-131-000	RETIREMENT	531	760	795	1,446	125	819	Vlad	Used last year data
100-55193-132-000	SOCIAL SECURITY	623	885	940	1,727	131	968	Vlad	Used last year data
100-55193-133-000	HEALTH	1,195	3,441	2,680	5,822	463	2,760	Vlad	Used last year data
100-55193-134-000	DENTAL	113	246	129	428	28	133	Vlad	Used last year data
100-55193-135-000	LIFE	5	11	10	24	3	11	Vlad	Used last year data
100-55193-136-000	DISABILITY	41	62	38	74	6	39	Vlad	Used last year data

Village of Sister Bay
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55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget		
100-55193-137-00	HSA SBAA SUPPORT		60	-	1,125	-	-		
100-55193-140-000	VISION	-	38	34	65	4	35	Vlad	Used last year data
100-55193-145-000	EXPENSE ALLOWANCE	35	139	-	-	-	-		
100-55193-200-000	SUPPORT	32,349	57,483	64,134	60,000	17,067	70,000	Vlad	
100-55193-208-000	GARBAGE	1,391	1,469	-	1,500	-	1,500	Vlad	
100-55193-303-000	EQUIPMENT RENTAL	1,791	1,791	1,762	2,000	-	2,000	Vlad	
100-55193-353-000	GENERAL SUPPLIES	82	201	197	100	187	200	Vlad	
100-55193-362-000	GROUNDS REPAIR & MAINTENANCE	29	435	-	200	-	200	Vlad	
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	300	-	300	Vlad	
		48,954	79,612	83,688	106,850	19,805	92,323		
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	Julie pls double check this	
100-55195-000-000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	-	-	-		
100-55196-000-000	YOUTH CENTER SUPPORT	(4,377)	-	-	-	-	-		
100-55197-000-000	NORTHERN DOOR CHILDREN'S CENTER			1,000		-			
		1,623	6,000	7,000	5,000	5,000	5,000		
100-55200-000-000	CRE - PARKS								
100-55200-111-000	FULL-TIME WAGES	45,703	57,854	85,636	91,661	34,640	71,359	Vlad	
100-55200-112-000	FULL-TIME OVERTIME WAGES	2,314	2,631	4,189	6,353	178	367	Vlad	
100-55200-113-000	COMP TIME	45	-	98		-	-		
100-55200-114-000	UNWORKED WAGES	228	-	-		-	-		
100-55200-121-000	PART-TIME WAGES	7,301	6,695	7,128	3,014	3,177	6,545	Vlad	
100-55200-131-000	RETIREMENT	3,128	4,120	6,205	6,448	2,420	4,985	Vlad	
100-55200-132-000	SOCIAL SECURITY	3,977	4,764	6,952	7,641	2,792	5,752	Vlad	
100-55200-133-000	HEALTH	7,430	17,265	27,649	24,910	10,022	20,645	Vlad	
100-55200-134-000	DENTAL	684	1,259	1,865	1,805	592	1,220	Vlad	
100-55200-135-000	LIFE	36	63	85	139	40	82	Vlad	
100-55200-136-000	DISABILITY	244	547	330	329	114	235	Vlad	
100-55200-137-000	HSA	1536.31	704	-	4,829	137	281	Vlad	
100-55200-140-000	VISION	0	191	293	270	80	165	Vlad	
100-55200-200-000	OTHER CONTRACTED SERVICES	4,341	10,867	14,924	12,500	2,909	12,500	Erik	
100-55200-201-000	ELECTRIC/GAS	1,503	1,960	1,946	2,250	637	2,250	Erik	
100-55200-202-000	WATER/SEWER/STORM	4,008	4,255	4,300	4,000	1,076	4,000	Erik	
100-55200-312-000	IT SUPPORT	132	-	-	-	-	-	Erik	

Village of Sister Bay
2026 Annual Budget

55000 Account	Culture, Recreation & Education Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
100-55200-331-000	MEMBERSHIPS/DUES	-	480	-	500	-	500	Erik
100-55200-333-000	CONFERENCES/MEETINGS	-	475	-	1,000	-	1,000	Erik
100-55200-351-000	MEDICAL/SAFETY SUPPLIES	-	547	33	-	-	-	Erik
100-55200-352-000	MINOR EQUIPMENT AND TOOL	2,687	1,809	663	6,000	1,862	2,000	Erik
100-55200-353-000	GENERAL SUPPLIES	1,619	11,178	5,785	14,000	2,331	6,500	Erik
100-55200-355-000	MEMORIALS SUPPLIES	241	961	145	4,000	289	4,000	Erik
100-55200-358-000	FLOWER POTS	4,340	4,058	5,448	5,500	-	5,500	Erik
100-55200-361-000	REPAIRS AND MAINTENANCE	4,488	7,124	14,326	23,000	5,392	18,000	Erik
100-55200-362-000	GROUNDS MAINTENANCE	5,260	11,616	10,672	12,500	365	5,000	Erik
100-55200-369-000	EQUIPMENT MAINTENANCE	-		-	1,500	302	1,500	Erik
100-55200-402-000	CHEMICALS	44	20	-	100	-	100	Erik
		101,291	151,442	198,671	234,249	69,355	174,488	
100-55201-000-000	CRE - DOG PARK							
100-55201-200-000	OTHER CONTRACTED SERVICES	1,270	1,210	1,320	1,320	660	1,320	Erik
100-55201-202-000	WATER/SEWER	199	205	205	275	39	275	Erik
100-55201-353-000	GENERAL SUPPLIES	626	419	489	500	-	500	Erik
100-55201-362-000	GROUNDS MAINTENANCE	-	-	-	-	-	-	
		2,095	1,834	2,014	2,095	699	2,095	
100-55202-000-000	CRE - WATERFRONT PARK							
100-55202-200-000	OTHER CONTRACTED SERVICES	-	4,679	-	-	-	-	
100-55202-353-000	GENERAL SUPPLIES	1,067	1,087	174	-	-	-	
100-55202-362-000	GROUNDS MAINTENANCE	1,870	20,016	-	-	-	-	
		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	-		-	-	-	-	
		-	-	-	-	-	-	
100-55300-000-000	CRE -RECREATION PROGRAMS & EVENTS							

Village of Sister Bay
2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
100-55300-111-000	FULL-TIME WAGES	-	835	570	469	79	469	Vlad
100-55300-112-000	FT OT WAGES			109		(114)		
100-55300-121-000	PART-TIME WAGES	-	-	-		-		
100-55300-131-000	RETIREMENT	-	57	47	33	(2)	33	Vlad
100-55300-132-000	SOCIAL SECURITY	-	61	45	41	(3)	41	Vlad
100-55300-133-000	HEALTH	-	145	291	142	42	142	Vlad
100-55300-134-000	DENTAL	-	11	18	11	3	11	Vlad
100-55300-135-000	LIFE	-	0	1	1	0	1	Vlad
100-55300-136-000	DISABILITY	-	1	3	2	0	2	Vlad
100-55300-137-000	HSA	-		114	27	-	27	Vlad
100-55300-140-000	VISION	-	2	3	2	0	2	Vlad
100-55300-144-000	MILEAGE	-	-	410	750	409	750	Erik
100-55300-145-000	EXPENSE ALLOWANCE	-	55	80	600	-	600	Erik
100-55300-200-000	CONTRACTED SERVICES	-	2,387	-	2,500	-	2,500	Erik
100-55300-358-000	FIREWORKS	-	6,893	8,583	8,000	8,786	8,000	Erik
100-55300-392-000	MISCELLANEOUS	9,214	282	206	200	-	200	Erik
		9,214	10,728	10,480	12,778	9,199	12,778	
100-55400-000-000	CRE - SPORTS COMPLEX/RECREATION FACILITIES							
100-55400-111-000	FULL-TIME WAGES	15,733	17,532	14,437	29,789	4,583	9,442	Vlad
100-55400-112-000	FULL-TIME OVERTIME WAGES	265	162	346	187	186	384	Vlad
100-55400-121-000	PART-TIME WAGES	3,090	5,303	6,323	1,980	2,354	4,849	Vlad
100-55400-131-000	RETIREMENT	1,027	1,203	1,020	2,099	332	683	Vlad
100-55400-132-000	SOCIAL SECURITY	1,369	1,637	1,544	2,516	526	1,083	Vlad
100-55400-133-000	HEALTH	2,380	5,311	4,696	8,693	1,468	3,025	Vlad
100-55400-134-000	DENTAL	224	381	348	642	89	184	Vlad
100-55400-135-000	LIFE	12	14	14	24	4	8	Vlad
100-55400-136-000	DISABILITY	90	178	56	108	15	32	Vlad
100-55400-137-000	HSA	72	-	190	1,679	55	113	Vlad
100-55400-140-000	VISION	-	57	56	96	13	26	Vlad
100-55400-200-000	OTHER CONTRACTED SERVICES	540	48	1,007	3,300	2,173	9,300	Erik
100-55400-201-000	ELECTRIC/GAS	7,316	6,210	6,828	7,500	4,350	7,500	Erik
100-55400-202-000	WATER/SEWER/STORM	10,501	8,416	7,629	10,000	936	10,000	Erik
100-55400-203-000	PHONE	326	391	443	400	219	400	Erik
100-55400-351-000	MEDICAL & SAFETY			69		76		Erik

Village of Sister Bay
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55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	
100-55400-352-000	MINOR EQUIPMENT	557	851	-	1,000	22	1,000	Erik
100-55400-353-000	GENERAL SUPPLIES	768	260	809	3,000	949	3,000	Erik
100-55400-361-000	REPAIRS & MAINTENANCE	2,206	5,534	4,032	12,000	276	10,000	Erik
100-55400-362-000	GROUNDS MAINTENANCE	2,086	3,279	9,645	14,250	90	5,000	Erik
100-55400-366-000	BUILDING MAINTENANCE	2,810	572	18	2,000	-	2,000	Erik
		51,373	57,339	59,509	101,263	18,715	68,027	
100-55403-000-000	CRE - BIKE TRAIL							
100-55403-201-000	ELECTRIC	1,373	1,624	2,047	1,600	944	2,000	Vlad
100-55403-353-000	GENERAL SUPPLIES	185	-	-	4,000	-	500	Erik
100-55403-361-000	REPAIRS AND MAINTENANCE	-	-	-	5,000	-	5,000	Erik
		1,558	1,624	2,047	10,600	944	7,500	
	Total Other Culture & Recreation Expenditures	291,202	386,642	432,091	534,929	169,271	427,521	
	Wages	86,986	105,321	133,072	166,884	47,322	107,691	
	Benefits & Personnel	25,209	44,252	57,488	75,196	20,248	45,597	
	Services	103,983	145,681	159,405	149,709	53,374	169,533	
	Operating & Maintenance	42,101	79,887	62,987	120,650	20,850	82,000	
	Non-Operating	32,923	11,500	16,500	20,500	25,500	20,500	
	Capital Outlay	-	-	-	-	-	-	
		291,202	386,642	429,452	532,939	167,294	425,321	

Village of Sister Bay
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56000	Conservation & Development	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget		
Account	**Description**								
100-56110-000-000	FORESTRY								
100-56110-111-000	FULL-TIME WAGES	-	6,652	123	6,003	311	640	Vlad	
100-56110-121-000	PART-TIME WAGES	-	632	128	264	-	-		
100-56110-131-000	RETIREMENT	-	452	9	424	22	44	Vlad	
100-56300-132-000	SOCIAL SECURITY	-	512	-	517	-	-		
100-56300-133-000	HEALTH	-	1,956	-	1,787	-	-		
100-56300-134-000	DENTAL	-	136	-	138	-	-		
100-56300-135-000	LIFE	-	5	-	5	-	-		
100-56300-136-000	DISABILITY	-	38	-	22	-	-		
100-56300-140-000	VISION	-	19	-	22	-	-		
100-56300-200-000	CONTRACTED SERVICES	-	35	14,396	5,000	4,703	5,000	Erik	
		-	10,438	14,656	14,182	5,035	5,684		
100-56200-000-000	ENVIRONMENTAL PROTECTION - GREEN TIER								
100-56200-144-000	MILEAGE	-	-	-	500	-	500	Erik	
100-56200-200-000	SERVICES & GENERAL SUPPORT	-	-	-	2,000	-	2,000	Erik	
100-56200-311-000	WEBSITE	-	-	23	500	-	500	Erik	
100-56200-325-000	ADVERTISING & NOTICES	-	-	448	1,500	495	1,500	Erik	
100-56300-332-000	EDUCATION	-	-	-	300	-	300	Erik	
100-56300-353-000	GENERAL SUPPLIES	-	-	-	200	-	200	Erik	
		-	-	471	5,000	495	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	-	14,396	40,386	4,703	37,800	Julie	Stantec
		1,218	-	14,396	40,386	4,703	37,800		
100-56400-000-000	ZONING								
100-56400-111-000	FULL-TIME WAGES	-	-	32,764	73,270	9,433	73,270	Vlad	
100-56400-114-000	UNWORKED WAGES	-	-	-		-			
100-56400-121-000	PART-TIME WAGES	725	-	-	19,200	8,800	19,200	Vlad	
100-56400-131-000	RETIREMENT	-	-	3,106	5,012	663	5,012	Vlad	
100-56400-132-000	SOCIAL SECURITY	55	-	3,444	6,985	1,397	6,985	Vlad	
100-56400-133-000	HEALTH	-	-	3,215	15,525	520	15,525	Vlad	
100-56400-134-000	DENTAL	-	-	206	873	32	873	Vlad	

Village of Sister Bay
2026 Annual Budget

56000	Conservation & Development	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**		
100-56400-135-000	LIFE	-	-	222	428	37	428	Vlad	
100-56400-136-000	DISABILITY	-	-	293	260	25	260	Vlad	
100-56400-137-000	HSA	-	-	1,678	3,150	-	3,150	Vlad	
100-56400-140-000	VISION	-	-	26	101	3	101	Vlad	
100-56400-142-000	RECRUITMENT	-	-	344	500	-	500	Julie please double check	
100-56400-143-000	RECOGNITION	-	-	-	450	-	450	Julie please double check	
100-56400-144-000	MILEAGE	-	-	-	500	28	500	Julie please double check	
100-56400-200-000	CONTRACTED SERVICES	8,283	-	1,160	-	-	-	Julie please double check	
100-56400-204-000	CELL PHONE	-	-	-	1,500	288	1,500	Julie please double check	
100-56400-209-000	LEGAL	-	-	-	5,000	-	5,000	Julie please double check	
100-56400-310-000	COMPUTER SOFTWARE/HARDWARE	-	-	25,290	7,240	4,980	8,000	Julie please double check	
100-56400-312-000	IT SUPPORT	-	-	578	4,250	99	4,250	Julie please double check	
100-56400-321-000	OFFICE SUPPLIES	-	-	3,522	4,000	492	4,000	Julie please double check	
100-56400-322-000	POSTAGE	-	-	1,811	3,500	2,023	3,500	Julie please double check	
100-56400-324-000	PRINTING & COPYING	-	-	1,258	3,000	78	3,000	Julie please double check	
100-56400-325-000	PUBLIC NOTICES	-	-	242	5,000	64	5,000	Julie please double check	
100-56400-331-000	MEMBERSHIP DUES	-	-	-	500	-	500	Julie please double check	
100-56400-332-000	EDUCATION/TRAINING	-	-	103	500	150	500	Julie please double check	
100-56400-333-000	CONFERENCES/MEETINGS	-	-	-	500	-	500	Julie please double check	
100-56400-512-000	WORKERS COMPENSATION	-	-	120	685	18	685	Julie please double check	
		9,063	-	79,384	161,929	29,127	162,689		
100-56600-000-000	DEVELOPMENT - URBAN DEVELOPMENT								
100-56600-200-000	OTHER CONTRACTED SERVICES	592	143,764	1,000	10,000	-	10,000	Julie please double check	Stantec
		592	143,764	1,000	10,000	-	10,000		
100-56700-000-000	DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM								
100-56700-200-000	OTHER CONTRACTED SERVICES	5,899	15,280	24,536	10,000	-	10,000	Julie please double check	Bay-Lake
100-56701-000-000	INFORMATION BOOTH	2,015	1,988	1,647	2,000	676	2,000	Julie please double check	
100-56702-000-000	TOURISM ZONE CHARGES	35,724	50,959	51,814	57,600	65,228	65,000	Vlad	
100-56703-000-000	DCEDC	5,000	5,000	3,777	-	-	-		
100-56705-000-000	BAY LAKES REGIONAL PLANNING	2,689	3,239	4,386	4,386	4,386	4,386	Julie please double check	Bay-Lake
		51,327	76,465	86,160	73,986	70,290	81,386		
	Total Conservation & Development Expenditures	62,200	230,668	196,067	305,483	109,650	302,559		

Village of Sister Bay
2026 Annual Budget

56000	Conservation & Development	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**
	Wages	1,450	7,284	33,016	98,737	18,543	93,110
	Benefits & Personnel	111	3,119	12,544	37,199	2,725	34,328
	Services	15,211	159,079	55,487	73,886	9,694	71,300
	Operating & Maintenance	-	-	33,276	30,990	8,381	31,750
	Non-Operating	45,428	61,186	61,745	64,671	70,307	72,071
		62,200	230,668	196,067	305,483	109,650	302,559

Village of Sister Bay
2026 Annual Budget

59000	Other Financing Uses	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**		
100-59200-000-000	TRANSFERS TO								
100-59225-000-000	TRANSFER TO TKH	15,000	15,000	25,000	25,000	12,500	52,000	Adam	Contract in place for $52,000
100-59300-000-000	TRANSFER TO DEBT SERVICE	-		180,000	319,172	-	-	Adam	
100-59400-000-000	TRANSFER TO CAPITAL PROJECTS	420,000	467,000	912,477	1,114,000	557,000	596,668	Adam	
		435,000	482,000	1,117,477	1,458,172	569,500	648,668		
	Total Transfers	435,000	482,000	1,117,477	1,458,172	569,500	648,668		

Wages	-	-	-	-	-	-
Benefits & Personnel	-	-	-	-	-	-
Services	-	-	-	-	-	-
Operating & Maintenance	-	-	-	-	-	-
Non-Operating	435,000	482,000	1,117,477	1,458,172	569,500	648,668
	435,000	482,000	1,117,477	1,458,172	569,500	648,668

Village of Sister Bay
2026 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**		
Beginning Fund Balance		**22,878**	**29,499**	**37,525**	**58,857**	**45,629**	**58,237**		
Revenues									
205-46000-000-000	PUBLIC CHARGES								
205-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-		
205-46751-000-000	BOARD/BANNER ADVERTISING	5,119	250	2,250	5,000	-	-	Vlad	
205-46752-000-000	ADMISSION FEES	-		-		-			
205-46753-000-000	SKATE RENTAL	6,747	955	1,034	5,000	5,255	-	Vlad	
205-46754-000-000	SKATE SHARPENING	357	40	33	325	170	-	Vlad	
205-46755-000-000	BROOMBALL FEES	2,500	500	-	2,400	-	-	Vlad	
205-46756-000-000	PRODUCT SALES	62	42	7	75	13	-	Vlad	
205-46757-000-000	CONCESSIONS	5,488	3,047	693	4,500	2,158	-	Vlad	
205-46758-000-000	VENDING SALES	-		-	-	-	-		
205-46759-000-000	MISC PUBLIC CHARGES	943	1,415	-	1,415	-	-		
		21,216	6,248	4,017	18,715	7,595	-		
205-48000-000-000	MISCELLANEOUS REVENUES								
205-48110-000-000	INTEREST INCOME	-	625	786	-	385	-	Vlad	
205-48500-000-000	DONATIONS	284	710	-	500	-	-	Vlad	
205-48995-000-000	MISC OTHER REVENUE	108	10	10	500	30	-	Vlad	
		392	1,345	796	1,000	415	-		
205-49000-000-000	OTHER SOURCES								
205-49210-000-000	TRANSFERS FROM GENERAL FUND	15,000	15,000	25,000	25,000	12,500	52,000	Adam	Contract in place
		15,000	15,000	25,000	25,000	12,500	52,000		
Total Ice Rink Revenues		36,608	22,593	29,813	44,715	20,510	52,000		
Expenditures									
205-55401-000-000	ICE RINK EXPENDITURES								
205-55401-111-000	WAGES, FULL-TIME	7,931	2,860	5,228	16,452	758	16,452	Vlad	
205-55401-112-000	WAGES, FULL-TIME OVERTIME	144	-	152	587	-	587	Vlad	
205-55401-121-000	WAGES, PART-TIME	7,827	5,965	5,959	10,192	9,266	10,192	Vlad	
205-55401-122-000	OVERTIME	-	73	-	-	290	-		
205-55401-131-000	RETIREMENT	349	128	379	456	53	456	Vlad	
205-55401-132-000	SOCIAL SECURITY	1,205	677	872	2,084	788	2,084	Vlad	

Village of Sister Bay
2026 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	
205-55401-133-000	INSURANCE, MEDICAL	731	311	969	1,147	99	1,147	Vlad
205-55401-134-000	INSURANCE, DENTAL	64	22	67	75	6	75	Vlad
205-55401-135-000	INSURANCE, GROUP LIFE	6	2	12	13	2	13	Vlad
205-55401-136-000	INSURANCE, DISABILITY	33	9	35	27	2	27	Vlad
205-55401-137-000	HSA EXPENSE	-	-	218	331	-	331	Vlad
205-55401-140-000	VISION	-	2	10	11	1	11	Vlad
205-55401-142-000	RECRUIT/TESTING/PHYSICALS	-	-	-	-	-	-	
205-55401-143-000	RECOGNITION	200	-	-	200	-	200	Vlad
205-55401-205-000	INTERNET	1,199	1,199	1,199	600	600	1,800	Vlad
205-55401-301-000	GAS/OIL/FLUIDS	-	23	49	100	174	400	Vlad
205-55401-312-000	IT SUPPORT			106	200	122	250	Vlad
205-55401-321-000	OFFICE SUPPLIES	119	26	8	50	-	50	Vlad
205-55401-322-000	POSTAGE	83	72	90	100	11	100	Vlad
205-55401-324-000	PRINTING AND COPYING	104	8	15	25	10	25	Vlad
205-55401-325-000	ADVERTISING	1,771	403	354	1,750	1,876	2,000	Vlad
205-55401-326-000	OFFICE EQUIPMENT	-	-	-	50	-	50	Vlad
205-55401-332-000	TRAVEL/TRAINING	-	-	-	-	-	-	
205-55401-351-000	MEDICAL/SAFETY SUPPLIES	196	-	149	200	96	200	Vlad
205-55401-353-000	DAILY WRISTBANDS	-	-	-	-	-	-	
205-55401-354-000	SUPPLIES FOR RESALE	98	-	65	200	-	200	Vlad
205-55401-357-000	FOOD/BEVERAGE FOR RESALE	2,690	1,582	1,575	2,500	1,145	2,000	Vlad
205-55401-362-000	ICE RINK MAINTENANCE	221	-	-	1,000	-	1,000	Vlad
205-55401-363-000	VEHICLE MAINTENANCE	-		-	-	-	-	
205-55401-366-000	BUILDING (TKH)	700	-	-	700	-	700	Vlad
205-55401-369-000	EQUIPMENT MAINTENANCE	-	-	-	100	-	100	Vlad
205-55401-401-000	CUSTODIAL SUPPLIES	21	-	-	50	-	50	Vlad
205-55401-403-000	TOOLS/MINOR EQUIPMENT	889	39	2,853	2,500	-	2,500	Vlad
205-55401-408-000	RECREATION EQUIP/SUPPLIES	1,242	-	178	1,200	-	1,200	Vlad
205-55401-510-000	PROPERTY/LIABILITY INSURANCE	544	586	579	702	567	600	Vlad
205-55401-512-000	INSURANCE, WORK COMP	645	542	553	733	419	550	Vlad
205-55401-523-000	UNEMPLOYMENT COSTS	-		-	-	-	-	
205-55401-550-000	BANK FEES & FINANCE CHARGES	506	36	35	150	127	150	Vlad
205-55401-599-000	WAGE REIMB TO MARINA	-		-	-	-	-	
205-55401-700-000	BROOMBALL REF FEES	450	-	-	800	-	800	Vlad
205-55401-710-000	FESTIVAL/EVENT COSTS	-	-	-	-	-	-	
205-55401-720-000	PERMITS & FEES	20	-	-	50	-	50	Vlad
205-55401-999-000	CONTINGENCY, TKH	-	-	-	-	-	5,650	Vlad contingency is based on the difference between $52,000 and Ice Rink Operation

Village of Sister Bay
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205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**	
Total Ice Rink Expenditures		29,986	14,565	21,709	45,335	16,412	52,000	Used only for Budgeting Purpose
	Ending Fund Balance	**29,500**	**37,527**	**45,629**	**58,237**	**49,727**	**58,237**	
	Proof to Audit	*29,499*	*37,525*					

Village of Sister Bay
2026 Annual Budget

300	Debt Service Fund	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
Beginning Fund Balance		**178,876**	**489,256**	**565,025**	**22,108**	**(3,634,639)**	**1,883**	
Revenues								
300-41000-000-000	TAX REVENUE							
300-41110-000-000	PROPERTY TAXES	840,000	764,092	790,000	790,000	790,000	790,000	Vlad
300-41210-000-000	ROOM TAXES	479,028	483,494	511,314	499,941	28,471	-	Vlad
		1,319,028	1,247,586	1,301,314	1,289,941	818,471	790,000	
300-48000-000-000	MISCELLANEOUS REVENUE							
300-48110-000-000	INTEREST INCOME	-	-	-	-	-	-	
		-	-	-	-	-	-	
300-49000-00-0000	OTHER SOURCES							
300-49100-000-000	DEBTPROCEEDS			-		-		
300-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	180,000	319,172	-	-	Adam
300-49242-000-000	TRANSFERS FROM PEBBLE BEACH FUN	37,500	430,100	59,528	59,528	-	-	Vlad
300-49250-000-000	TRANSFERS FROM TID FUNDS	130,000	20,000	-	-	-	750,875	
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	-	-	254,222	-	-	-	
		167,500	450,100	493,750	378,700	-	750,875	
Total Debt Service Revenues		1,486,528	1,697,686	1,795,064	1,668,641	818,471	1,540,875	
Expenditures								
300-58100-00-0000	PRINCIPAL EXPENDITURES							
300-58100-601-032	#32 LIBRARY PRINCIPAL	-	-	-	-	-	-	
300-58100-601-034	#34 SPORTS COMPLEX LAND	-	-	-	-	-	-	
300-58100-601-036	#36 SPORTS COMPLX/FIRE STATION	-	-	-	-	-	-	

Village of Sister Bay
2026 Annual Budget

300	Debt Service Fund	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
300-58100-601-039	#39 STATE TRUST/FIRE STATION	-	-	-	-	-	-
300-58100-601-047	#47 BS STORMSEWER/WATER PRV	-	-	-	-	-	-
300-58100-601-050	#50 WATERFRONT/SPORTS COMPLEX	190,000	-	-	-	-	-
300-58100-601-051	#51 JOHNSON PROPERTY	-	-	-	-	-	-
300-58100-601-053	#53 BEACH EXPANSION LOAN	-	-	-	-	-	-
300-58100-601-054	#54 GAROT INFRASTRUCTURE LOAN	123,509	177,106	53,402	-	-	-
300-58100-601-055	#55 BRAUN PROPERTY LOAN	-	-	-	-	-	-
300-58100-601-057	#57 QUARRY LOAN	-	-	-	-	-	-
300-58100-601-058	#58 WTRFT/SP CPX PRINCIPAL	480,000	725,000	760,000	785,000	785,000	820,000
300-58100-601-060	#60 PEBBLE BEACH	-	402,149	597,831	-	-	-
300-58100-601-064	#64 WILTSE PROPERTY	84,000	87,000	270,000	-	-	-
300-58100-601-065	#65 STFLP BROADBAND	-	-	-	120,000	3,300,000	-
300-58100-601-066	#66 WILTSE/PW BLDG	-	-	4,000,000	-	-	-
300-58100-601-067	#67 WILTSE/PW BLDG	-	-	-	275,000	145,000	125,000
300-58100-601-068	#68 BROADBAND BONDS	-	-	-		300,000	110,000
300-58100-604-000	PMT TO BOND ESCROW AGENT	-	-	-	-	-	-
					-	-	-
		877,509	1,391,255	5,681,233	1,180,000	4,530,000	1,055,000
300-58200-000-000	INTEREST EXPENDITURES						
300-58200-602-032	#32 LIBRARY INTEREST	-	-	-	-	-	-
300-58200-602-034	#34 SPORTS COMPLEX LAND INT	-	-	-	-	-	-
300-58200-602-036	#36 SPORTS CMPLX/FIRE STA INT	-	-	-	-	-	-
300-58200-602-039	#39 STATE TRUST/FIRE STA INT	-	-	-	-	-	-
300-58200-602-047	#47 BAYSHORE PRV INTEREST	-	-	-	-	-	-
300-58200-602-050	#50 WATERFRONT/SPRTS COMP INT	3,420	-	-	-	-	-
300-58200-602-051	#51 JOHNSON BOND INTEREST	-	-	-	-	-	-
300-58200-602-053	#53 BEACH EXPANSION LOAN INT	-	-	-	-	-	-
300-58200-602-054	#54 GAROT LOAN INT	8,791	5,194	1,343	-	-	-
300-58200-602-055	#55 BRAUN PROP LOAN INT	-	-	-	-	-	-
300-58200-602-057	#57 QUARRY LOAN INTEREST	-	-	-	-	-	-
300-58200-602-058	#58 WTRFT/SP CPX INTEREST	205,400	193,350	178,500	163,050	85,450	144,950

Village of Sister Bay
2026 Annual Budget

300	Debt Service Fund	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
300-58200-602-060	#60 PEBBLE BEACH	37,499	28,106	21,924	-	-	-
300-58200-602-064	#64 WILTSE PROPERTY	7,804	4,013	1,728	-	-	-
300-58200-602-065	#65 STFLP BROADBAND	-	-	-	168,947	147,483	-
300-58200-602-066	#66 WILTSE/PW BLDG	-	-	110,000	-	-	-
300-58200-602-067	#67 WILTSE/PW BLDG	-	-	-	176,869	69,654	170,025
300-58200-602-068	#68 BROADBAND BONDS	-	-	-	-	63,793	149,465
300-58200-603-000	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-
		262,915	230,662	313,495	508,866	366,381	464,440
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		1,176,147	1,621,917	5,994,728	1,688,866	4,896,381	1,519,440
	Ending Fund Balance	**489,256**	**565,025**	**(3,634,639)**	**1,883**	**(7,712,549)**	**23,318**
	Proof to Audit (p.10)	*489,256*	565,025	20,225			

Village of Sister Bay
2026 Annual Budget

400 Account	Capital Improvement Fund Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget
							Not updated yet Vlad
Beginning Fund Balance		**1,214,791**	**1,598,959**	**2,122,886**	**8,094,909**	**8,094,909**	**8,598,909**
Revenues							
		-	-	-	-	-	-
400-43000-000-000	INTERGOVERNMENTAL REVENUE						
400-43200-000-000	FEDERAL GRANTS	-	-	-		-	
400-43690-000-000	STATE GRANTS	-	-	24,575	906,000	50,000	906,000
400-43700-000-000	OTHER LOCAL GRANTS	-	68,768	-	-	-	-
		-	68,768	24,575	906,000	50,000	906,000
400-46000-000-000	PUBLIC CHARGES & FEES						
400-46720-000-000	COMMUNITY DEVELOPMENT FEE	-	3,625	35,488	-	1,863	-
		-	3,625	35,488	-	1,863	-
400-48000-000-000	MISCELLANEOUS REVENUE						
400-48110-000-000	INTEREST ON INVESTMENTS	9,785	67,082	78,566		36,982	
400-48111-000-000	INTEREST ON Spec INVESTMENTS			151,397		72,665	
400-48112-000-000	INTEREST ON BROADBAN			143,853		63,375	
400-48300-000-000	SALE OF PROPERTY OR EQUIPMENT	-	1,926	-	10,000	-	10,000
400-48500-000-000	DONATIONS	-	6,277	10,000		-	
400-48995-000-000	MISC OTHER REVENUE	-	71,959	51,814	493,000	59,888	493,000
		9,785	147,244	435,630	503,000	232,909	503,000
400-49000-00-0000	OTHER SOURCES						
400-49100-000-000	DEBT PROCEEDS	-	-	7,300,000	16,100,000	-	16,100,000
400-49110-000-000	CAPITAL LEASE PROCEEDS			-		-	
400-49210-000-000	TRANSFERS FROM GENERAL FUND	420,000	467,000	912,477	1,114,000	557,000	1,114,000
400-49230-000-000	TRANSFER FROM TDEBT SERVICE			-		-	
400-49250-000-000	TRANSFERS FROM TID	-	-	-		-	
400-49269-000-000	TRANSFERFROM MARINA FUND			-	550,000	-	550,000
		420,000	467,000	8,212,477	17,764,000	557,000	17,764,000
Total Capital Revenues		429,785	686,637	8,708,170	19,173,000	841,772	19,173,000

Village of Sister Bay
2026 Annual Budget

400	Capital Improvement Fund	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget
Account	**Description**						
Expenditures							
400-51500-000-000	FIXED CHARGES						
400-51510-200-000	CONTRACTED SERVICES	488	-	-	-	-	-
400-51510-550-000	FEES AND CHARGES	1,879	4,591	2,786		303	
		2,366	4,591	2,786	-	303	-
400-57000-000-000	CAPITAL OUTLAYS						
400-57100-820-000	LAND PURCHASES	-	1,200	999,916	-	-	-
400-57140-810-000	LIBRARY			-	-	-	-
400-57140-820-000	BUILDINGS/FACILITIES RESERVE	-	37,988	1,016,711	8,550,000	1,882,094	8,550,000
400-57190-800-000	EQUIPMENT RESERVE	43,251	-	13,926	155,000	5,820	155,000
400-57190-810-000	VEHICLES RESERVE	-	-	193,991	110,000	-	110,000
400-57190-850-000	INFO TECH/SOFTWARE RESERVE	-	13,615	-		4,385	
400-57190-851-000	BROADBAND	-	-	-	3,300,000	-	3,300,000
400-57190-860-205	RESERVE FOR ICE RINK	-	-	-	500,000	-	500,000
400-57220-000-000	SBLG FIRE DEPT CAP RESERVE	-	-	119,516	-	300,000	-
400-57331-890-000	STREETS, ST SEWER & SIDEWALKS	-	-	272,557	4,943,000	1,532	4,943,000
400-57331-891-000	HOUSING INFRASTRUCTURE	-	-	-		-	
400-57610-810-000	LIBRARY RESERVE	-	60,595	-		-	
400-57620-830-000	PARKS RESERVE	-	44,721	116,743	1,111,000	17,472	1,111,000
400-57630-830-000	COMMUNITY DEVELOPMENT RESERVE	-	-	-	-	-	-
		43,251	158,119	2,733,361	18,669,000	2,211,303	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		45,618	162,710	2,736,147	18,669,000	2,211,605	18,669,000
	Ending Fund Balance	**1,598,959**	**2,122,886**	**8,094,909**	**8,598,909**	**6,725,075**	**9,102,909**
	Proof to Audit	*1,657,432*					

Village of Sister Bay
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410	Capital Projects Funded by PRAT	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
							Not updated yet
Beginning Fund Balance		**793,297**	**981,179**	**1,053,302**	**608,622**	**590,325**	**579,973**
Revenues							
410-41000-000-000	TAXES						
410-41223-000-000	PREMIER RESORT AREA TAXES	330,688	341,085	362,848	312,552	(27,609)	312,552
		330,688	341,085	362,848	312,552	(27,609)	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	8,843	25,952	65,094	27,151	18,728	27,151
410-48995-000-000	MISCELLANEOUS REVENUES	-	-	-	-	-	-
		8,843	25,952	65,094	27,151	18,728	27,151
Total PRAT Related Revenues		339,531	367,037	427,942	339,703	(8,881)	339,703
Expenditures							
410-51510-000-000	OTHER						
410-51510-550-000	BANK FEES & FINANCE CHARGES	1,949	1,406	-	2,500	-	2,500
		1,949	1,406	-	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	-	-	-	-	1,283	-
410-57190-838-000	PUBLIC TRAIL INFRASTRACTURE			-		-	

Village of Sister Bay
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410	Capital Projects Funded by PRAT	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
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	149,698	293,509	872,621	355,500	189	355,500
		149,698	293,509	872,621	355,500	1,472	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		151,648	294,914	872,621	358,000	1,472	358,000
	Ending Fund Balance	**981,179**	**1,053,302**	**608,622**	**590,325**	**579,973**	**561,676**
	Proof to Audit	*981,179*					

Village of Sister Bay
2026 Annual Budget

500	TIF #1	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget		
Beginning Fund Balance		**530,454**	**529,978**	**827,740**	**1,141,303**	**1,248,568**	**1,498,961**		
Revenues									
500-41100-00-0000	TAXES								
500-41120-000-000	PROPERTY TAX INCREMENTS	808,089	886,200	824,421	924,300	1,623,127	924,300	Adam	Not Updated Yet
		808,089	886,200	824,421	924,300	1,623,127	924,300		
500-43000-00-0000	INTERGOVERNMENTAL REVENUES								
500-43411-000-000	PERSONAL PROPERTY AID	1,435	1,435	1,440	1,435	1,440	1,440	Vlad	
500-43430-000-000	COMPUTER AIDS - TID	1,088	1,088	1,088	1,088	-	1,088	Vlad	
500-43690-000-000	GRANTS	297,865	-	-	-	-	-		
		300,388	2,524	2,529	2,523	1,440	2,528		
500-48000-00-0000	MISCELLANEOUS REVENUES								
500-48110-000-000	INTEREST ON INVESTMENTS	5,915	39,650	16,671	28,122	2,843	16,000	Vlad	
500-48111-000-000	INTEREST ON INTERNAL LOAN #52	8,323	7,204	6,062	6,062	-	3,709	Vlad	
500-48112-000-000	INTEREST ON LAND CONTRACT	6,748	6,538	6,321	6,321	3,077	5,867	Vlad	
500-48300-000-000	SALE OF PROPERTY & EQUIPMENT	136,966	27,177	7,393	7,393	3,780	7,847	Vlad	
500-48500-000-000	DONATIONS	-	-	-	-	-	-		
500-48995-000-000	MISC OTHER REVENUE	288,034	94,176	-	-	-	-		
		445,987	174,744	36,447	47,898	9,700	33,423		
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		1,554,465	1,063,467	863,397	974,721	1,634,267	960,251		

Village of Sister Bay
2026 Annual Budget

Expenditures

500-56700-000-000	ECONOMIC DEVELOPMENT							
500-56700-190-000	VILLAGE ADMINISTRATION	37,171	51,634	661	6,913	1,111	2,289	Vlad
500-56700-209-000	LEGAL	4,477	450	-	-	-	-	
500-56700-210-000	AUDITING & CONSULTING	1,496	6,918	1,759	-	-	-	
500-56700-212-000	ENGINEERING	1,295	-	-	-	-	-	
500-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	309	Vlad
500-56700-322-000	POSTAGE	-	-	-	-	-	-	
500-56700-325-000	LEGAL NOTICES & ADS	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	-	-	-	-	
		1,424,942	745,705	2,570	7,063	1,261	2,598	
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	-	-	440,000	145,000	-	145,000	Adam
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	-	-	-	465,000	-	465,000	Adam
500-59610-000-000	TRANSFER TO WATER FUND	-	-	-	-	-	-	
500-59630-000-000	TRANSFER TO COLLECTION FUND	-	-	-	-	-	-	
		130,000	20,000	440,000	610,000	-	610,000	
Total TID Expenditures		1,554,942	765,705	442,570	617,063	1,261	612,598	
	Ending Fund Balance	**529,977**	**827,740**	**1,248,568**	**1,498,961**	**2,881,574**	**1,846,615**	
	Proof to Audit	*529,978*						

Village of Sister Bay
2026 Annual Budget

510	TIF #2	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026		
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget		
Beginning Fund Balance		**(114,325)**	**(58,416)**	**(4,452)**	**37,015**	**36,620**	**84,630**		
Revenues									
510-41000-000-000	TAXES								
510-41120-000-000	PROPERTY TAX INCREMENTS	62,636	63,104	65,758	67,413	125,282	67,413	Adam	Not Updated Yet
		62,636	63,104	65,758	67,413	125,282	67,413		
510-43000-000-000	INTERGOVERNMENTAL REVENUES								
510-43411-000-000	PERSONAL PROPERTY AID	111	111	106	111	106	106	Vlad	
510-43430-000-000	COMPUTER AIDS - TID	-	-	-	-	-	-		
510-43690-000-000	STATE GRANTS	-	-	-	-	-	-		
		111	111	106	111	106	106		
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		62,748	63,215	65,864	67,524	125,388	67,519		
Expenditures									
510-51500-000-000	FIXED CHARGES								
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-		
		-	-	-	-	-	-		
510-56700-000-000	GENERAL EXPENDITURES								
510-56700-190-000	VILLAGE ADMINISTRATION	5,994	8,132	11,137	4,509	554	4,509		

Village of Sister Bay
2026 Annual Budget

510	TIF #2	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	**Description**	**Actual**	**Actual**	**Actual**	**Budget**	**Actual**	**Budget**
510-56700-209-000	LEGAL	-	-	-	250	-	250
510-56700-210-000	AUDITING & CONSULTING	695	968	13,505	10,000	441	10,000
510-56700-212-000	ENGINEERING	-	-	-	5,000	-	5,000
510-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150
510-56700-325-000	LEGAL NOTICES & ADS	-	-	-	-	-	-
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	-	-	-	-	-	-
		6,839	9,251	24,792	19,909	1,145	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		6,839	9,251	24,792	19,909	1,145	19,909
	Ending Fund Balance	**(58,416)**	**(4,452)**	**36,620**	**84,630**	**160,863**	**132,240**
	Proof to Audit (p.10)	*(58,416)*					

Village of Sister Bay
2026 Annual Budget

610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
Revenues								
610-43000-000-000	GRANTS							
610-43690-000-000	STATE GRANTS	-	-	-	-	-	-	
		-	-	-	-	-	-	
610-46000-000-000	CUSTOMER CHARGES							
610-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	3,000	825	3,000	
610-46451-100-000	METERED WATER SALES - VILLAGE	21,831	18,715	18,175	23,000	7,673	18,500	
610-46451-200-000	METERED WATER SALES-COMMERCIAL	127,043	121,083	121,033	125,000	46,072	122,000	
610-46451-400-000	METERED WATER SALES-RESIDENT'L	207,982	207,026	208,481	211,500	91,649	210,000	
610-46451-500-000	METERED WATER SALES-MULTIFAM	21,364	25,573	27,141	25,500	12,271	28,250	
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	-	-	-	50	-	50	
610-46452-000-000	WATER SYSTEM MAINTENANCE	975	3,596	2,831	1,700	870	2,500	
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	-	-	-	50	-	50	
610-46454-000-000	CONNECTION FEES - WATER	4,121	2,413	1,858	2,500	2,495	2,500	
610-46455-000-000	PUBLIC FIRE PROTECTION	50,954	52,248	53,390	52,250	26,785	54,000	
610-46455-100-000	PUBLIC F/P - VILLAGE ACCTS	2,954	2,954	2,954	2,300	1,477	2,954	
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	52,375	52,375	52,375	52,375	26,188	52,375	
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	11,048	14,659	14,463	14,700	7,021	14,600	
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	-	-	-	50	-	50	
610-46456-200-000	UNMETERED WATER SALES-COMM/PUB	488	440	1,459	400	218	1,500	
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	450	630	870	400	570	950	
610-46457-100-000	HYDRANT USE - VILLAGE	-	-	-	100	-	100	
610-46470-000-000	LATE PAYMENT PENALTIES	678	599	511	600	174	600	
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	4,800	4,800	4,800	5,760	2,400	4,800	Lease resigned in 2024
		510,409	510,096	513,459	521,235	226,687	518,779	
610-47000-000-000	INTERGOVERNMENTAL CHARGES							
610-47341-810-000	ADMIN CHARGES - LGUD (W)	8,068	8,478	9,586	8,500	2,277	9,500	
610-47341-820-000	WATER SYSTEM MAINT - LGUD	1,695	2,226	-	2,300	-	2,000	
610-47341-830-000	SALE OF WATER - LGUD	19,255	19,791	18,968	20,150	2,084	19,750	
610-47341-850-000	UNMETERED WATER SALES - LGUD	188	173	111	250	27	250	
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	5,564	5,564	5,564	5,564	1,391	5,564	
610-47341-870-000	WATER TESTING FEES		1,320	1,980	1,500	1,080	2,000	
		34,770	37,552	36,209	38,264	6,859	39,064	
610-48000-000-000	MISCELLANEOUS REVENUES							
610-48110-000-000	INTEREST/DIVIDENDS - WATER	10,113	47,304	63,389	39,132	28,709	64,350	Should be around $60,000 if not less Vlad
610-48300-000-000	SALE OF PROPERTY - WATER	-	-	-	-	-	3,200	2016 truck sale on Surplus auction ~ estimate $10,000 ($3,20
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MAIN	17,127	14,940	6,840	14,000	7,646	8,200	
610-48420-730-000	IMPACT FEES - WATER SYSTEM	60,406	45,153	7,893	-	-	-	
610-48425-000-000	SURCHARGE: W SYSTEM SERVICE	188	240	11	225	3	225	

Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
Account	**Description**							
610-48428-000-000	RECONNECT FEES & MISC. - WATER	1,860	1,920	1,770	2,000	1,470	2,000	
610-48429-000-000	WELL PERMITS	350	2,300	300	1,102	200	800	16 well permits in 2026
610-48490-000-000	OTHER WATER SYSTEM REVENUE	5,125	4,761	5,146	5,575	60	5,575	audit entry
610-48491-000-000	REFUNDS/REBATES - W	1,168	-	-	-	-	-	
610-48495-000-000	MISC NON-OPERATING REVENUE	699	300	822	1,000	(139)	1,000	
		97,036	116,918	86,171	63,034	37,949	85,350	
610-49000-000-000	OTHER FINANCING SOURCES							
610-49300-000-000	CAPITAL CONTRIBUTIONS WATER	534,613	210,627	28,934	-	-	260,000	Deviley/Patio Water Extension~$110,000; PRV Install N BSD ~
610-49495-000-000	MISC CHARGES FOR SERVICES	-	-	-	-	-	-	
		534,613	210,627	28,934	-	-	260,000	
Total Water Revenues		1,176,828	875,193	664,773	622,533	271,494	903,193	
Expenditures								
610-61500-100-000	EMPLOYEE COSTS				32%	32%	34%	
610-61500-111-000	FULL-TIME EMPLOYEE WAGES			-	106,872	-	96,837	Calculated Vlad
610-61500-111-620	WAGES - PUMPING	27,458	19,366	14,947		9,952		
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	-	71	1,053	-	-	-	
610-61500-111-626	WAGES - GROUNDS MAINT	501	736	415	469	7	-	
610-61500-111-630	WAGES - TREATMENT PLANT	5,317	10,191	5,922	-	1,605	-	
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	2,587	87	62	-	407	-	
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	9,162	6,654	6,281	-	1,717	-	
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	30	1,036	62	-	-	-	
610-61500-111-651	WAGES - MAINS	1,989	5,191	2,288	-	-	-	
610-61500-111-652	WAGES - SERVICES	2,010	2,441	899	-	246	-	
610-61500-111-653	WAGES - METERS	14,553	16,439	15,731	-	5,315	-	
610-61500-111-654	WAGES - HYDRANTS	2,911	2,987	4,949	-	1,325	-	
610-61500-111-655	WAGES - MISC OTHER	-	138	-	-	-	-	
610-61500-111-901	WAGES - METER READING	1,324	440	1,671	-	544	-	
610-61500-111-906	WAGES - CUSTOMER SERVICE	26	330	34	-	57	-	
610-61500-111-920	WAGES - ADMIN, WATER	11,918	3,418	14,075	-	16,546	-	
610-61500-111-930	WAGES - TRAINING, WATER	2,249	1,767	3,367	-	246	-	
610-61500-112-000	OVERTIME	-	-	-	4,787	-	4,749	Calculated Vlad
610-61500-112-620	OVERTIME - PUMPING	3,506	3,448	2,472	-	741	-	
610-61500-112-625	OVERTIME - MAINT/PUMPING PLANT	36	39	-	-	-	-	
610-61500-112-630	OVERTIME - TREATMENT PLANT	273	92	-	-	-	-	
610-61500-112-635	OVERTIME - MAINT/TREATMENT PLA	-	-	-	-	-	-	
610-61500-112-640	OVERTIME - DISTRIBUTION SYSTEM	262	326	-	-	96	-	
610-61500-112-650	OVERTIME - RESERVOIRS/STANDPIP	87	-	-	-	-	-	
610-61500-112-651	OVERTIME - MAINS	-	48	-	-	-	-	
610-61500-112-652	OVERTIME - SERVICES	45	-	51	-	96	-	
610-61500-112-653	OVERTIME - METERS	-	217	-	-	494	-	

Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
610-61500-112-654	OVERTIME - HYDRANTS	-	-	-	-	259	-	
610-61500-112-655	OVERTIME - MISC OTHER	-	-	-		-		
610-61500-112-901	OVERTIME - METER READING	-	98	-	-	-	-	
610-61500-112-906	OVERTIME - CUSTOMER SERVICE	87	-	-	-	-	-	
610-61500-112-920	OVERTIME - ADMIN WATER	179		-	-	-	-	
610-61500-112-930	OVERTIME - ON CALL WATER	3,325	3,617	3,473	4,015	1,404	3,422	Calculated Vlad on call
610-61500-113-620	COMP TIME USED	745	2,893	2,185	-	367	-	
610-61500-114-930	PAID LEAVE	12,397	15,013	12,024	3,218	3,068	13,500	Estimated Vlad
610-61500-121-000	PART-TIME WAGES	-	-	-	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	11,702	13,594	14,802		8,474	21,435	Calculated Vlad
610-61500-121-920	WAGES - ADMIN ALLOCATION	25,229	25,919	18,162	17,066	-	19,000	Estimated Vlad
610-61500-122-902	OVERTIME - CLERK - WATER	140	13	115		219	618	Calculated Vlad
610-61500-131-926	RETIREMENT	(5,427)	18,428	8,814	9,095	3,733	9,070	Calculated Vlad
610-61500-132-408	SOCIAL SECURITY	9,919	9,623	10,017	10,015	3,824	9,636	Calculated Vlad
610-61500-133-926	INSURANCE, MEDICAL	29,217	26,713	32,089	33,671	16,275	37,801	Calculated Vlad
610-61500-134-926	INSURANCE, DENTAL	1,885	1,956	2,165	2,155	1,022	2,324	Calculated Vlad
610-61500-135-926	INSURANCE, GROUP LIFE	3,137	1,411	1,940	143	69	230	Calculated Vlad
610-61500-136-926	INSURANCE, DISABILITY	766	1,112	599	482	198	490	Calculated Vlad
610-61500-137-925	HSA BENEFITS	4,538	5,600	3,751	7,840	2,937	7,650	Calculated Vlad
610-61500-138-925	EAP BENEFITS	207	213	248	240	124	250	Estimated Vlad
610-61500-139-925	BENEFIT FEES	-	-	-		-		
610-61500-140-925	VISION BENEFITS	-	61	302	314	146	345	Calculated Vlad
610-61500-141-903	UNIFORMS & CLOTHING	616	540	629	900	91	900	
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	63	-	74	750	-	750	
610-61500-143-930	RECOGNITION	564	963	935	1,065	-	1,065	
610-61500-144-630	MILEAGE - TREATMENT	268	164	-	300	-	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	-	202	91	300	-	300	
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	472	500	10	500	-	500	
610-61500-190-926	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	

Village of Sister Bay
2026 Annual Budget

610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
		186,271	204,331	187,401	209,872	81,606	231,448	
610-61500-200-000	SERVICES							
610-61500-200-602	OTHER SERVICES-PUMPING	-	-	-	500	-	500	
610-61500-200-630	TESTING	666	8,096	502	2,000	(36)	2,000	
610-61500-200-923	MISC. OTHER SERVICES	5,869	5,496	5,104	5,940	2,669	6,000	
610-61500-201-622	ELECTRIC POWER	23,011	26,047	21,116	30,000	11,429	25,000	
610-61500-202-622	FUEL FOR PUMPING	-	1,417	-	1,500	-	1,000	
610-61500-203-921	TELEPHONES	877	1,071	1,200	1,300	677	1,300	
610-61500-204-921	CELLPHONES	1,256	1,640	1,782	1,700	793	1,800	
610-61500-205-921	INTERNET	324	696	720	750	360	1,870	Internet and firewall ($1,120- w portion)
610-61500-206-921	TELEMETRY/SCADA	-	-	-	-	-	5,000	SCADA updates at well 1 (tie well 1 system in to main SCADA s
610-61500-209-923	LEGAL SERVICES - WATER	113	225	-	1,000	144	500	
610-61500-210-923	AUDIT & CONSULTING	3,046	3,507	9,292	3,700	2,703	3,700	Why did audit/consulting cost so much more in 2024 compare
610-61500-212-923	ENGINEERING	86	-	2,435	5,000	-	10,000	Water pressure/PRV Install on N BSD (creation of 3rd pressure
610-61500-213-923	OUTSIDE SERVICES EMPLOYED	721	961	773	1,000	762	1,000	
		35,969	49,156	42,924	54,390	19,501	59,670	
610-61500-300-000	SUPPLIES & MAINTENANCE							
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	8	22	23	25	36	25	
610-61500-301-623	EQUIP GAS/OIL - PUMPING	-	8	-	200	915	200	
610-61500-301-641	EQUIP GAS/OIL - T&D	-	-	-	200	-	200	
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	2,001	2,130	1,784	2,200	513	2,200	
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	866	1,716	1,271	7,500	5,975	7,500	Georgi is going to charge more now, he increased his rate by
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	6,427	5,440	2,648	6,000	2,740	5,500	
610-61500-312-921	INFORMATION TECHNOLOGY	560	387	3,590	2,500	422	3,600	Georgi is going to charge more now, he increased his rate by
610-61500-321-921	OFFICE SUPPLIES & EXP.	824	848	727	1,200	124	1,200	
610-61500-322-921	POSTAGE & SHIPPING	1,088	1,033	1,036	1,200	581	1,200	
610-61500-324-921	PRINTING & COPYING	1,374	1,368	1,700	1,600	821	1,800	
610-61500-325-921	LEGAL NOTICES & ADS	357	366	471	500	425	500	
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	36	41	50	75	14	75	
610-61500-331-930	MEMBERSHIP DUES	1,066	1,088	1,104	1,200	946	1,200	
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	-	240	-	500	-	500	
610-61500-332-630	TRAINING - TREATMENT	893	968	86	1,000	-	800	
610-61500-332-640	TRAINING - T&D	445	-	244	-	-	-	
610-61500-332-921	TRAINING - OFFICE EXP	545	-	-	1,050	-	500	
610-61500-332-930	TRAINING - ADMIN MISC	20	1,876	502	1,000	-	1,000	
610-61500-351-623	MED/SAFETY - PUMPING	-	-	109	250	-	250	
610-61500-351-632	MED/SAFETY - TREATMENT	528	238	695	500	75	500	
610-61500-351-930	MED/SAFETY - MISC GENERAL	449	575	465	500	-	500	
610-61500-352-000	TOOLS/MINOR EQUIP			36		-	-	
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	618	2,279	250	2,500	56	2,500	
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	45	69	221	250	391	250	

610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	-	69	-	250	-	250	
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	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	-	119	200	-	200	
610-61500-353-652	MISC. OTHER SUP. - SERVICES	-	583	-	1,000	34	1,000	curb stops, curb boxes parts
610-61500-353-653	MISC. OTHER SUP. - METERS	-	179	417	45,500	26	500	
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	-	-	-	500	108	500	
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	-	-	473	500	-	500	
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	-	-	-	500	-	500	
610-61500-354-921	MAPS	-	-	-	150	-	150	
610-61500-358-623	MISC OP. SUPPLIES - WELLS	-	13	52	200	-	200	
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	10	168	51	175	-	175	
610-61500-358-641	MISC SYS OP SUP - T&D	422	(269)	7	1,000	-	1,000	
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	9,950	4,561	-	5,000	-	5,000	
610-61500-361-651	DISTRIBUTION MAINT - MAINS	(10,948)	13,169	(6,132)	3,000	96	3,000	
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	140	12,377	441	1,000	399	1,000	
610-61500-361-653	DISTRIBUTION MAINT - METERS	13	2,430	146	2,750	-	2,750	
610-61500-361-654	HYDRANT MAINTENANCE	-	942	2,023	500	29,900	2,500	Hydrant parts (gaskets, traffic repair kits)
610-61500-361-655	DISTRIBUTION MAINT - OTHER	19	113	149	15,500	14	500	
610-61500-362-600	LAWN MAINTENANCE - WELLS	-	32	-	100	-	100	
610-61500-363-933	VEHICLE MAINTENANCE	64	98	1,090	750	690	750	
610-61500-366-000	WATER PLANT (WELLS & STORAGE)	-	2	-	30,000	-	65,000	well 2 & 3 refurbishment (well 2 ~$35,000 well 3 ~$30,000) m
610-61500-366-623	WATER PLANT - PUMPING OP.	3,246	3,727	6,573	3,800	125	5,000	
610-61500-366-625	WATER PLANT - PUMPING MAINT	640	1,536	3,135	2,000	1,822	3,200	Booster pump replacement well 2-$55000-replacement fund
610-61500-366-635	WATER PLANT - TREATMENT MAINT	-	1,097	54	1,500	382	1,000	
610-61500-366-935	WATER PLANT - FACILITY MAINT	297		382	-	-	750	Generator at well 1,2 & 3 coolant system maintance ~$2,500
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	19	1,942	-	250	-	250	
610-61500-369-625	EQUIP MAINT - PUMPING	20	1,551	188	250	-	250	
610-61500-369-641	EQUIP MAINT - T&D	-	-	-	-	-	-	
		22,638	65,958	27,710	150,725	47,630	130,425	
610-61500-400-000	MATERIALS							
610-61500-401-921	CUSTODIAL SUPPLIES	72	70	243	195	33	250	
610-61500-402-631	CHEMICALS	3,671	3,002	2,906	4,000	1,236	3,500	
610-61500-403-630	WATER TESTING SUPPLIES	-	-	3,050	5,000	1,433	3,500	
610-61500-403-653	METER PARTS & SUPPLIES	-	467	77	500	-	500	
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	148	698	(995)	1,000	-	1,000	
610-61500-408-654	HYDRANT PARTS & SUPPLIES	34	3,042	(2,338)	2,000	-	2,000	
		3,925	7,279	2,942	12,695	2,703	10,750	
610-61500-500-000	FIXED CHARGES							
610-61500-510-924	PROPERTY INSURANCE	1,994	2,783	3,471	3,780	3,908	3,650	4100 Vlad
610-61500-510-925	LIABILITY INSURANCE	1,435	1,442	1,342	1,607	1,183	1,484	2500 Vlad

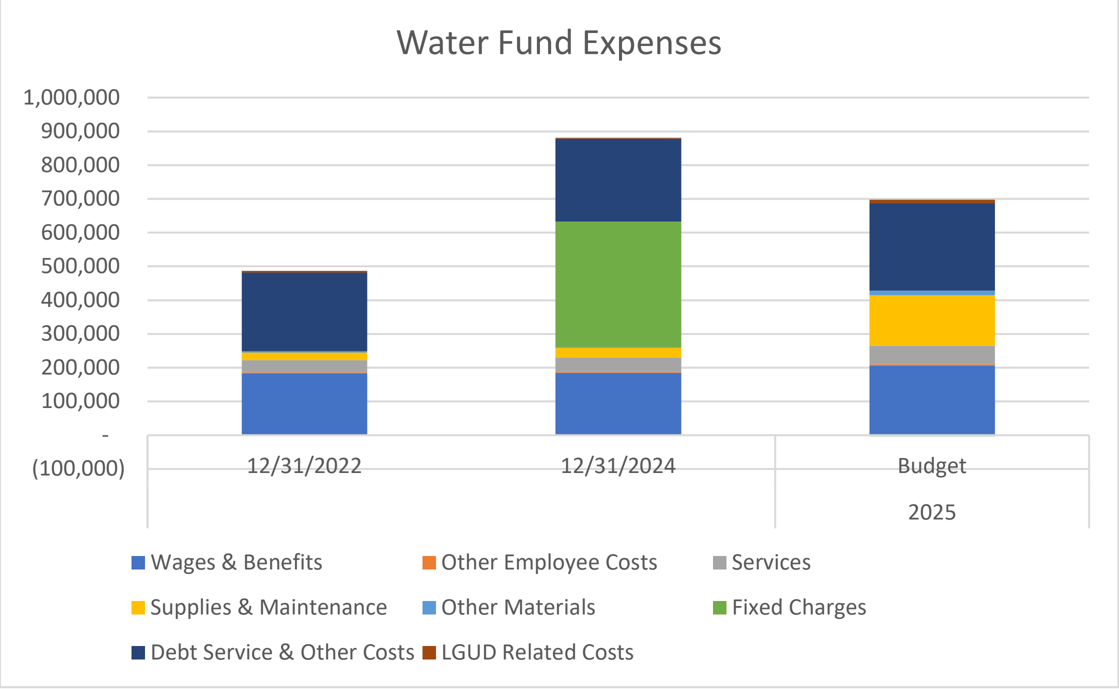
Village of Sister Bay
2026 Annual Budget

610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	629	865	920	988	498	950	1000 Vlad
610-61500-512-925	INSURANCE, WORK COMP	2,455	2,265	2,224	3,551	1,569	2,465	2500 Vlad
610-61500-523-930	UNEMPLOYMENT	-	-	-	-	-	-	
610-61500-550-921	BANK FEES & FINANCE CHARGES	2,450	1,520	2,017	1,500	712	2,200	
610-61500-551-408	TAXES - WATER	(11,386)	(11,272)	(11,818)	(15,000)	-	(15,000)	
610-61500-551-904	BAD DEBT EXP - WATER	-	-	-	-	-	-	
610-61500-551-928	MISC OTHER EXP - REGULATORY	511	509	648	750	-	750	
610-61500-551-930	IMPACT FEE REFUNDS	-	5,391	373,126	-	-	-	
		(1,912)	3,503	371,930	(2,825)	7,870	(3,501)	
610-61500-600-000	DEBT SERVICE COSTS							
610-61500-602-427	INTEREST ON LONG-TERM DEBT - W	-	-	-	-	-	-	
		-	-	-	-	-	-	
610-61500-900-000	OTHER COSTS							
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	173,198	182,558	188,973	200,814	100,407	192,367	
610-61500-900-408	PAYMENT IN LIEU OF TAXES	59,795	55,519	57,030	59,500	27,269	55,000	Vlad
610-61500-900-921	TAXES - WATER	-	6,059	-	-	-	-	
		232,993	244,136	246,003	260,314	127,676	247,367	
610-64000-000-000	LGUD RELATED COSTS							
610-64000-111-000	WAGES - LGSD WATER	4,786	4,060	1,456	7,782	509	7,747	Calculated Vlad
610-64000-112-000	OVERTIME - LGSD WATER	23	-	41	628	-	380	Calculated Vlad
610-64000-131-000	RETIERMENT		330	130		-		
610-64000-132-000	SOC SEC		363	147		-		
610-64000-133-000	HEALTH		738	510		-		
610-64000-134-000	DENTAL		56	35		-		
610-64000-135-000	LIFE		12	4		-		
610-64000-136-000	DISABILITY		31	7		-		
610-64000-137-000	HAS		222	125		-		
610-64000-140-000	VISION		7	5		-		
610-64000-200-930	LGUD OTHER REIMB	99	1,347	35	750	412	750	
610-64000-201-622	LGUD ELECTRIC - REIMB.	-	-	-	-	373	-	
610-64000-324-921	PRINTING & COPYING LGUD	66	90	66	125	26	125	
		4,974	7,256	2,562	9,285	1,320	9,002	
Total Water Expenditures		484,858	581,618	881,473	694,456	288,306	685,160	
	Income/(Loss) before transfers	**217,151**	**349,094**	**(216,700)**	**(12,423)**	**10,456**	**273,033**	

				2025	6/30/2025	2026
Expense Summary	**12/31/2022**	**12/31/2023**	**12/31/2024**	**Budget**	**Actual**	**Budget**

Village of Sister Bay
2026 Annual Budget

610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
	Wages & Benefits	184,289	201,726	185,578	205,782	81,515	227,358
	Other Employee Costs	1,982	2,605	1,823	4,090	91	4,090
	Services	35,969	49,156	42,924	54,390	19,501	59,670
	Supplies & Maintenance	22,638	65,958	27,710	150,725	47,630	130,425
	Other Materials	3,925	7,279	2,942	12,695	2,703	10,750
	Fixed Charges	(1,912)	3,503	371,930	(2,825)	7,870	(3,501)
	Debt Service & Other Costs	232,993	244,136	246,003	260,314	127,676	247,367
	LGUD Related Costs	4,974	7,256	2,562	9,285	1,320	9,002
		484,858	581,618	881,473	694,456	288,306	685,160



Village of Sister Bay
2026 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
Revenues								
620-43000-000-000	GRANTS							
620-43200-000-000	FEDERAL GRANTS	143,053	-	-	-	-	-	
620-43500-000-000	STATE/DNR GRANTS	-	-	-	-	-	-	
		143,053	-	-	-	-	-	
620-46000-000-000	CUSTOMER CHARGES							
620-46110-000-000	ASSESSMENT LETTER FEES		-	-	-	-	-	
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	17,571	18,221	25,103	18,585	10,411	28,868	
620-46411-200-000	SEWER SERVICE - COMMERCIAL	259,920	284,315	280,871	287,640	137,334	323,002	
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	542,545	611,694	620,321	623,928	326,084	713,369	
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	62,362	83,853	88,491	85,530	46,515	101,765	
620-46412-000-000	WWTP MAINTENANCE		220	-		-	-	
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	8,597	9,069	8,987	9,250	2,645	11,234	
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	169,772	186,886	193,774	190,624	35,212	222,840	
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	2,763	11,977	1,908	-	23	5,000	
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	318	-	13	150	-	150	
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	-	-	-	150	-	150	
620-46470-000-000	LATE PAYMENT FEES	3,312	4,681	4,226	4,775	434	4,775	
620-46472-000-000	RENT FROM WW DEPT PROPERTY	1,420	1,250	-	1,420	-	1,420	Try to find renter for land in LG again
		1,068,581	1,212,166	1,223,692	1,222,052	558,658	1,412,573	
620-47000-000-000	INTERGOVERNMENTAL CHARGES							
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	6,448	6,857	7,966	9,000	1,872	8,500	
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	107,587	112,185	117,171	114,429	29,473	134,747	
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	20,309	21,154	19,780	21,577	2,288	20,000	
620-47341-850-000	UNMETERED WASTEWATER - LGUD	145	76	120	150	27	150	
		134,490	140,272	145,037	145,156	33,660	163,397	
620-48000-000-000	MISCELLANEOUS REVENUE							
620-48110-000-000	INTEREST/DIVIDENDS - WW	18,849	59,606	78,887	45,532	39,956	70,000	Should be around $75,000 plus Vlad
620-48300-000-000	SALE OF WW PROPERTY	-	-	-	-	-	5,900	2016 truck sale on Surplus auction ~ estimate $10,000 ($5,900-ww fund)
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	35,510	29,372	5,551	-	-	-	
620-48422-000-000	INSURANCE RECOVERY - WW	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	1,516	368	895	200	740	500	
		60,090	89,346	85,333	45,732	40,696	76,400	
620-49000-000-000	OTHER FINANCING SOURCES							
620-49300-000-000	CAPITAL CONTRIBUTIONS	116,624	-	-	-	-	-	
		116,624	-	-	-	-	-	
Total Wastewater Revenues		1,522,838	1,441,784	1,454,061	1,412,940	633,014	1,652,369	
Expenditures								
620-62500-100-000	EMPLOYEE COSTS				59%	59%	59%	
620-62500-111-060	WAGES - MAIN LIFT STATION	11,209	8,085	6,396		916		
620-62500-111-062	WAGES - JOINT WWTP	115,929	156,318	126,080	199,894	51,832	168,040	Calculated Vlad

Village of Sister Bay
2026 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	980	1,210	890	253	971		
620-62500-111-930	TRAINING, WASTEWATER	1,367	996	1,208		80		
620-62500-112-060	OVERTIME - MAIN LIFT STATION	476	289	541		-	8,241	Calculated Vlad
620-62500-112-062	OVERTIME - JOINT WWTP	8,046	7,582	7,676	8,031	3,525	3,422	Calculated Vlad on call
620-62500-113-000	COMP TIME USED	1,601	6,084	4,369		677		
620-62500-114-000	PAID LEAVE - JOINT WWTP	20,919	28,401	39,288		5,571		
620-62500-121-062	PT WAGES - JOINT WWTP	-	-	-		-		
620-62500-121-902	WAGES, CLERK - WW	26,332	28,564	30,822		15,420	37,196	Calculated Vlad
620-62500-121-920	WAGES, ADMIN - WW	36,585	39,504	51,658	24,491	29,953	30,000	Estimated Vlad
620-62500-122-902	OVERTIME - CLERK - WWTP	316	25	229		404	1,073	Calculated Vlad
620-62500-131-000	RETIREMENT	(8,172)	33,681	18,014	16,261	7,573	15,738	Calculated Vlad
620-62500-132-000	SOCIAL SECURITY	16,212	20,700	21,591	17,906	7,807	16,722	Calculated Vlad
620-62500-133-000	INSURANCE, MEDICAL	47,945	53,519	68,909	60,950	33,717	65,596	Calculated Vlad
620-62500-134-000	INSURANCE, DENTAL	3,336	3,808	4,691	3,907	2,161	4,032	Calculated Vlad
620-62500-135-000	INSURANCE, GROUP LIFE	5,375	2,433	2,203	228	128	400	Calculated Vlad
620-62500-136-000	INSURANCE, DISABILITY	1,322	2,041	1,226	856	405	856	Calculated Vlad
620-62500-137-000	HSA BENEFITS	9,794	14,220	22,467	14,514	5,661	13,275	Calculated Vlad
620-62500-138-000	EAP BENEFITS	498	512	496	500	248	500	Estimated Vlad
620-62500-139-000	BENEFIT FEES	-	-	-		-		
620-62500-140-000	VISION	-	144	678	571	319	599	Calculated Vlad
620-62500-141-000	UNIFORMS & CLOTHING	1,386	1,137	1,257	1,950	168	1,950	
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	142	-	148	1,000	-	1,000	
620-62500-143-000	RECOGNITION	1,409	2,200	2,070	2,200	112	2,200	
620-62500-144-000	MILEAGE	485	1,256	396	1,000	118	1,000	
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	360	360	34	375	-	375	
620-62500-190-000	OTHER PERSONNEL EXPENSE		-	-	-	-	-	
		303,851	413,069	413,338	354,887	167,765	372,217	
620-62500-200-000	SERVICES							
620-62500-200-000	OTHER CONTRACTED SERVICES	2,696	3,352	1,787	2,940	1,606	2,500	
620-62500-201-000	ELECTRIC/GAS	63,147	68,133	62,115	70,025	27,932	70,000	
620-62500-202-000	FUEL	10,579	13,521	9,465	14,000	4,878	12,000	
620-62500-203-000	TELEPHONES	2,202	2,692	3,047	2,750	1,471	3,000	
620-62500-204-000	CELLPHONES	2,827	3,284	3,565	3,500	1,463	3,500	
620-62500-205-000	INTERNET	780	1,464	1,440	1,500	720	3,565	Internet and firewall ($2,065-ww portion of cost)
620-62500-206-000	TELEMETRY	509	-	-	-	-	10,000	SCADA telemetry upgrade-cellular communication 1st net
620-62500-208-000	RUBBISH DISPOSAL	1,397	9,543	3,154	7,000	320	5,000	
620-62500-209-000	LEGAL SERVICES	2,236	293	-	2,500	266	2,500	
620-62500-210-000	AUDIT & CONSULTING	12,103	7,462	18,554	7,850	5,406	7,850	Why did audit & consulting cost so much in 2024? do you think this should be increased or was 2024
620-62500-212-000	ENGINEERING	-	-	3,998	30,000	7,225	50,000	grant writing
620-62500-213-000	LAUNDRY SERVICE	1,271	1,175	1,191	1,250	564	1,250	
620-62500-214-000	SLUDGE HAULING & PROCESSING	51,439	45,834	70,961	180,000	22,101	90,000	
		151,184	156,753	179,278	323,315	73,952	261,165	
620-62500-300-000	SUPPLIES & MAINTENANCE							
620-62500-301-000	GAS/OIL/FLUIDS	4,804	4,641	4,773	5,500	2,529	5,500	
620-62500-303-000	EQUIPMENT RENTAL	615	-	262	-	-	1,000	Airgas cylinder rental
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	5,556	9,381	8,251	8,750	11,113	9,000	PLC Battery Replacement needed for the 3 PLCs at the WWTP in 2025, budget for every two years or
620-62500-312-000	INFORMATION TECHNOLOGY	2,569	1,419	952	2,000	845	1,500	Georgi is going to charge more now, he increased his rate by 100%
620-62500-321-000	OFFICE SUPPLIES & EXP.	2,272	2,672	1,587	1,500	345	1,500	

Village of Sister Bay
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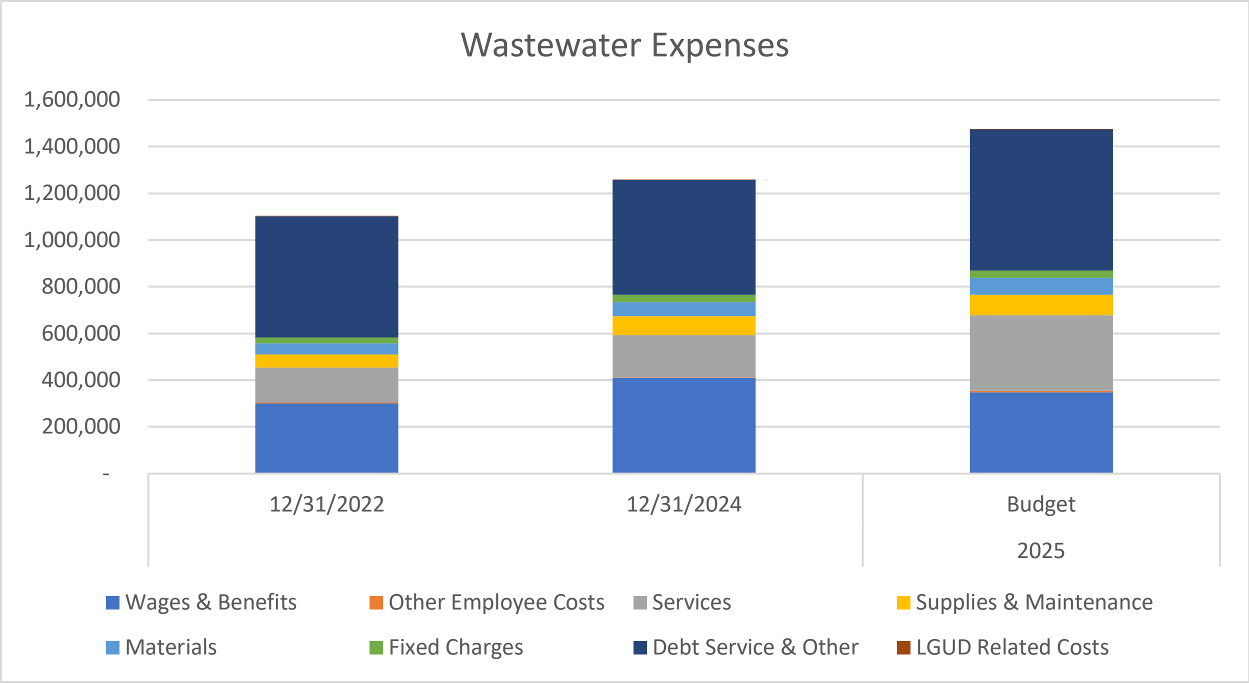
620 Account	Enterprise Fund - Wastewater Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
620-62500-322-000	POSTAGE & SHIPPING	1,798	1,858	2,321	2,100	1,087	2,500	
620-62500-324-000	PRINTING & COPYING	2,390	2,172	2,139	2,500	918	2,500	
620-62500-325-000	LEGAL NOTICES & ADS	141	-	155	150	39	150	
620-62500-326-000	OFFICE EQUIPMENT	68	78	93	150	24	150	
620-62500-331-000	DUES & PUBLICATIONS	1,644	1,657	1,742	1,800	1,892	2,000	
620-62500-332-000	TRAINING - WASTEWATER	1,619	2,653	1,791	3,000	166	2,500	
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	753	1,318	1,492	1,500	115	1,500	
620-62500-352-000	TOOLS/MINOR EQUIPMENT	3,081	1,098	2,373	5,000	556	3,000	
620-62500-353-000	MISC. OTHER SUPPLIES	74	236	131	500	18	500	
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	168	148	741	1,000	182	1,000	
620-62500-362-000	WWTP GROUNDS MAINTENANCE	408	170	202	500	285	500	
620-62500-363-000	VEHICLE MAINTENANCE	201	217	2,181	1,500	1,272	2,500	
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	7,814	563	3,213	2,000	2,555	3,500	Scale/sampler maintenance
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	2,447	1,330	4,335	2,000	2,048	7,500	Add storage in garage to maximize space
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	9,324	18,593	10,037	10,000	29	15,000	Main lift pump 2 & 3 check valve replacement $15,000 (replacement funds)
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	6,715	32,283	31,750	35,000	12,789	35,000	Non potable system improvements - $25,000 (replacement funds); RAS pump 2 &3 motor update $3
620-62500-369-000	EQUIPMENT MAINTENANCE	277	1,256	1,218	1,500	-	1,500	Generator coolant system maintenance ~$600
		54,739	83,743	81,740	87,950	38,807	99,800	
620-62500-400-000	MATERIALS							
620-62500-401-000	CUSTODIAL SUPPLIES	275	451	801	500	56	500	
620-62500-402-000	CHEMICALS	42,139	45,942	49,515	50,000	1,027	52,000	chemical price increases
620-62500-403-000	LAB SUPPLIES - WWTP	5,037	15,835	7,033	17,000	2,257	10,000	
620-62500-408-000	MAIN LIFT DEGREASER	39	507	2,671	3,500	-	3,500	
		47,491	62,735	60,019	71,000	3,341	66,000	
620-62500-500-000	FIXED CHARGES							
620-62500-510-000	PROPERTY/LIABILITY INS.	12,888	15,621	17,271	18,900	15,956	20,000	
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	1,888	2,296	2,372	2,808	2,055	2,808	
620-62500-512-000	INSURANCE, WORK COMP	8,175	7,234	8,210	7,458	3,591	8,500	
620-62500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	
620-62500-550-000	BANK FEES & FINANCE CHARGES	2,672	3,557	3,160	3,700	1,312	3,700	
620-62500-551-000	MISCELLANEOUS OTHER EXP	-	51	-	-	-	-	
		25,623	28,759	31,013	32,866	22,914	35,008	
620-62500-600-000	DEBT SERVICE COSTS							
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	63,884	62,731	58,939	55,731	28,546	52,475	Vlad
		63,884	62,731	58,939	55,731	28,546	52,475	
620-62500-900-000	OTHER OUTLAYS & EXPENDITURES							
620-62500-899-000	DEPRECIATION EXP - WWTP	425,209	430,403	432,867	516,484	258,242	520,000	Estimated Vlad
620-62500-900-000	OTHER NON-OPERATING EXP - WW	28,919	-	-	30,000	-	-	
		454,128	430,403	432,867	546,484	258,242	520,000	
620-64000-000-000	LGUD RELATED COSTS							
620-64000-200-000	OTHER SERVICES & COSTS	77	57	45	500	28	500	
620-64000-324-000	PRINTING & COPYING LGUD	58	90	66	150	26	150	
		135	147	111	650	54	650	
Total Wastewater Expenditures		1,101,035	1,238,340	1,257,304	1,472,883	593,620	1,407,314	

Village of Sister Bay
2026 Annual Budget

620	Enterprise Fund - Wastewater	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
	Income before Transfers	421,803	203,445	196,757	(59,943)	39,394	245,055

Expense Summary		12/31/2022	12/31/2023	12/31/2024	2025 Budget	45838 Actual	2026 Budget
	Wages & Benefits	300,069	408,116	409,433	348,362	167,367	365,692
	Other Employee Costs	3,782	4,953	3,904	6,525	397	6,525
	Services	151,184	156,753	179,278	323,315	73,952	261,165
	Supplies & Maintenance	54,739	83,743	81,740	87,950	38,807	99,800
	Materials	47,491	62,735	60,019	71,000	3,341	66,000
	Fixed Charges	25,623	28,759	31,013	32,866	22,914	35,008
	Debt Service & Other	518,012	493,134	491,806	602,215	286,787	572,475
	LGUD Related Costs	135	147	111	650	54	650
		1,101,035	1,238,340	1,257,304	1,472,883	593,620	1,407,314



Village of Sister Bay
2026 Annual Budget

630	Enterprise Fund - Collection	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
Revenues								
630-43000-000-000	GRANTS							
630-43500-000-000	STATE/DNR GRANTS		-	-	-	-	-	
		-	-	-	-	-	-	
630-46000-000-000	CUSTOMER CHARGES							
630-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	2,800	825	3,200	
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	4,883	4,387	5,813	4,000	3,122	6,685	
630-46411-200-000	SEWER SERVICE - COMMERCIAL	75,485	70,594	70,213	67,500	42,798	80,745	
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	151,641	138,967	140,468	135,800	95,446	161,538	
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	18,806	19,570	21,157	17,000	14,430	24,331	
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	-	147	134	250	-	250	
630-46412-000-000	COLLECTION SYSTEM MAINTENANCE	-	-	-	-	-	-	
630-46414-000-000	LATERAL INSPECTION - SEWER	4,121	2,413	1,858	2,500	2,495	2,500	
630-46470-000-000	LATE PAYMENT FEES	835	289	231	500	116	500	
		259,115	239,352	242,994	230,350	159,231	279,749	
630-47000-000-000	INTERGOVERNMENTAL CHARGES							
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	1,695	1,140	-	30,000	-	1,750	
		1,695	1,140	-	30,000	-	1,750	
630-48000-000-000	MISCELLANEOUS REVENUES							
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	4,649	22,382	25,460	16,528	12,147	27,500	Should be around $25,000 Vlad
630-48300-000-000	SALE OF PROPERTY - COLLECTION	-	-	-	-	-	900	2016 truck sale on Surplus auction ~ estimate $10,000 ($900-c fund)
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAII	25,691	22,410	10,260	18,000	11,469	12,000	
630-48420-740-000	SEWER CONNECTION FEES/REU	8,241	4,825	3,716	4,850	4,990	5,200	
630-48422-000-000	INSURANCE RECOVERY - C	-	-	-	-	-	-	
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	179	1,015	12	500	3	500	
630-48490-000-000	OTHER COLLECTION SYSTEM REVENU	-	-	-	-	-	-	
630-48491-000-000	REFUNDS/REBATES - C	346		-	-	-	-	
630-48495-000-000	MISC OTHER REVENUE	217	60	149	-	-	-	
		39,322	50,692	39,597	39,878	28,608	46,100	
630-49000-000-000	OTHER FINANCING SOURCES							
630-49300-000-000	CAPITAL CONTRIBUTIONS	240,627	107,678	-		-	110,000	Deviley/Patio extension ~$110,000
		240,627	107,678	-	-	-	110,000	
Total Collection Revenues		540,758	398,862	282,591	300,228	187,840	437,599	
Expenditures								
630-63500-100-000	EMPLOYEE RELATED COSTS				9%	9%	7%	
630-63500-111-000	FULL-TIME EMPLOYEE WAGES	20,481	12,015	11,110	29,926	1,551	19,937	Calculated Vlad
630-63500-111-626	WAGES - COLLECTION GROUNDS	407	671	497	500	227		
630-63500-112-000	OVERTIME - SB COLLECTION	828	385	1,165		96	978	Calculated Vlad
630-63500-113-000	COMP TIME USED	251	997	729		103		
630-63500-114-000	PAID LEAVE - COLLECTION	5,536	7,322	1,909		838		
630-63500-121-000	PART-TIME WAGES	-	-	414	143	187		

Village of Sister Bay
2026 Annual Budget

630	Enterprise Fund - Collection	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
630-63500-121-902	WAGES, CLERK - COLLECTION	3,761	4,692	4,723		2,335	4,413	Calculated Vlad
630-63500-121-920	WAGES, ADMIN - COLLECTION	14,637	17,349	17,101	17,334	6,775	17,000	Estimated Vlad
630-63500-122-902	WAGES, OT CLERK - COLLECTION	45	5	38		62	127	Calculated Vlad
630-63500-131-000	RETIREMENT	(2,249)	6,510	2,653	3,440	851	1,867	Calculated Vlad
630-63500-132-000	SOCIAL SECURITY	3,318	2,892	3,783	3,790	895	1,984	Calculated Vlad
630-63500-133-000	INSURANCE, MEDICAL	10,707	7,729	11,091	11,131	3,128	7,783	Calculated Vlad
630-63500-134-000	INSURANCE, DENTAL	737	570	748	704	194	478	Calculated Vlad
630-63500-135-000	INSURANCE, GROUP LIFE	1,114	514	884	73	18	47	Calculated Vlad
630-63500-136-000	INSURANCE, DISABILITY	282	277	270	200	44	101	Calculated Vlad
630-63500-137-000	HSA BENEFITS	1,855	1,588	3,016	2,839	528	1,575	Calculated Vlad
630-63500-138-000	EAP BENEFITS	61	63	83	72	41	85	Estimated Vlad
630-63500-139-000	BENEFIT FEES	-	-	-		-		
630-63500-140-000	VISION	-	20	106	101	27	71	Calculated Vlad
630-63500-141-000	UNIFORMS & CLOTHING	198	186	210	250	26	250	
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	20	-	168	250	-	250	
630-63500-143-000	RECOGNITION	178	300	212	300	-	300	
630-63500-144-000	MILEAGE	-	14	30	50	-	50	
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	9	60	-	75	-	75	
630-63500-190-000	BENEFIT FEES AND PENALTIES	-	-	-	-	-	-	
		62,175	64,159	60,938	71,178	17,925	57,372	
630-63500-200-000	SERVICES							
630-63500-200-000	MISC. OTHER SERVICES	20	51	67	690	-	250	
630-63500-201-000	ELECTRIC POWER	6,600	6,621	6,451	7,250	3,487	7,000	
630-63500-202-000	SEWER/FUEL	1,269	639	169	1,500	42	1,000	
630-63500-204-000	CELLPHONES	403	547	595	500	223	600	
630-63500-205-000	INTERNET	96	240	240	250	120	570	Internet and firewall ($315-c portion)
630-63500-206-000	TELEMETRY	1,018	-	-	-	-	10,000	SCADA upgrades at main lift /lift station scada telemetry upgrade 1st net cellular communic
630-63500-209-000	LEGAL SERVICES	-	-	-	250	41	250	
630-63500-210-000	AUDIT & CONSULTING	979	1,229	4,374	1,400	1,622	1,400	Why so much more expensive in 2024? Does this need to be increased?
630-63500-212-000	ENGINEERING	-	-	1,018	750	-	5,000	Deviley/Patio extension
630-63500-213-000	LAUNDRY	16	18	24	25	12	25	
		10,401	9,345	12,938	12,615	5,547	26,095	
630-63500-300-000	SUPPLIES & MAINTENANCE							
630-63500-301-000	GAS/OIL/FLUIDS	724	731	994	750	263	1,200	
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	5,643	4,254	1,653	7,275	5,874	7,275	
630-63500-312-000	INFORMATION TECHNOLOGY	181	136	2,779	3,000	141	8,000	Main Lift SCADA tie in with WWTP SCADA
630-63500-321-000	OFFICE SUPPLIES & EXP.	345	192	223	500	37	500	
630-63500-322-000	POSTAGE & SHIPPING	269	333	569	400	163	650	
630-63500-324-000	PRINTING & COPYING	340	356	410	400	140	450	
630-63500-325-000	LEGAL NOTICES & ADS	-	-	9	50	-	50	
630-63500-326-000	OFFICE EQUIPMENT	8	11	14	25	3	25	
630-63500-331-000	MEMBERSHIP DUES	6	7	7	25	16	25	
630-63500-332-000	TRAINING	21	103	233	250	-	250	
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	1,123	333	1,103	500	18	1,200	
630-63500-352-000	TOOLS/MINOR EQUIPMENT	156	394	286	1,000	21	1,000	
630-63500-353-000	MISC. OTHER SUPPLIES	(5,906)	6,371	1,647	500	-	2,000	

Village of Sister Bay
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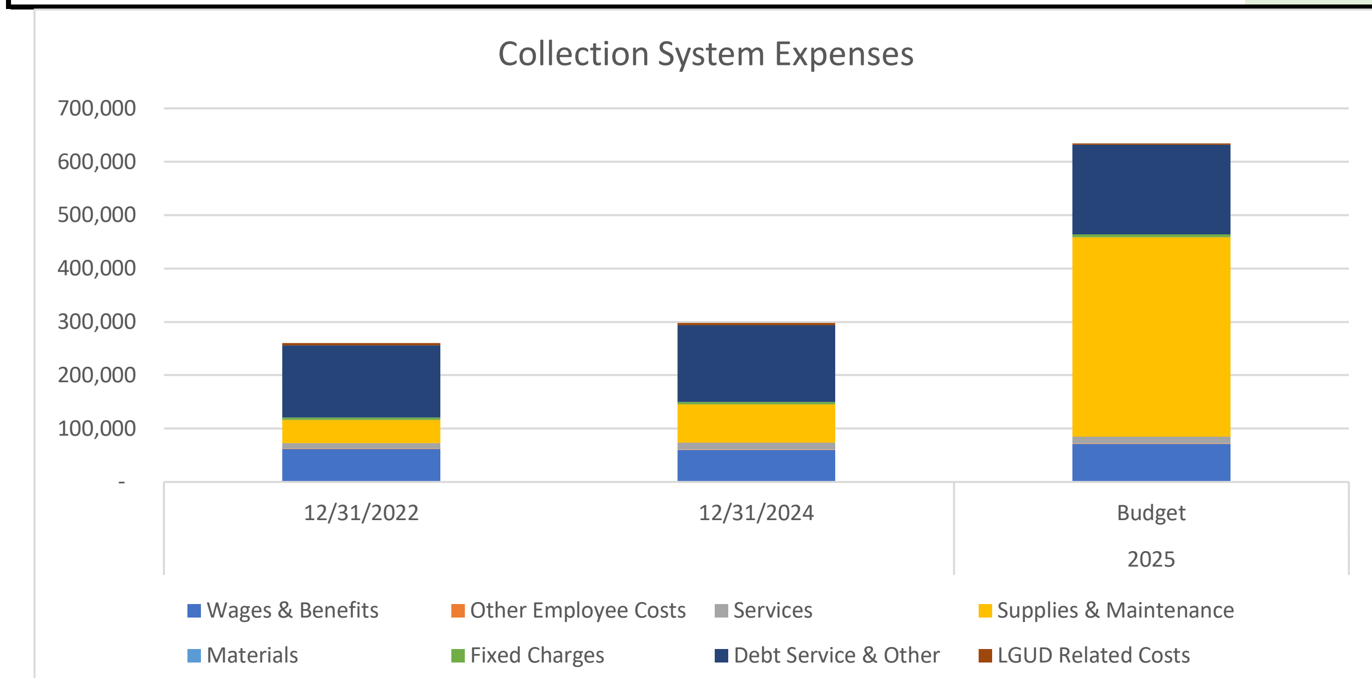
630	Enterprise Fund - Collection	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget	
630-63500-354-000	MAPS	-	-	-	100	-	100	
630-63500-356-000	PARTS & SUPPLIES	16	101	-	250	-	150	
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	4,626	5,096	4,726	5,000	-	5,000	audit entry - alloc of sewer meter exp
630-63500-362-000	LAWN MAINTENANCE	-	-	-	100	-	100	
630-63500-363-000	VEHICLE MAINTENANCE	21	34	363	375	194	500	
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	24,064	7,672	29,383	43,000	1,587	30,000	sunnyside ($6,500), forest ($8,000), crows nest ($7,000) two replacement pumps each stati
630-63500-368-000	SEWER SYSTEM MAINTENANCE	12,419	6,764	27,213	310,000	69,892	32,000	Sewer Tving ($32,000)
630-63500-369-000	EQUIPMENT MAINTENANCE	64	412	20	500	-	1,700	Generator coolant system maintenance for portable and main lift ~$1,200
		44,122	33,300	71,633	374,000	78,348	92,175	
630-63500-400-000	MATERIALS							
630-63500-401-000	CUSTODIAL SUPPLIES	16	23	75	50	8	50	
		16	23	75	50	8	50	
630-63500-500-000	FIXED CHARGES							
630-63500-510-000	PROPERTY/LIABILITY INS.	1,697	2,139	2,140	2,700	2,051	2,700	
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	202	298	312	338	321	400	
630-63500-512-000	INSURANCE, WORK COMP	1,183	1,034	980	1,222	538	1,222	
630-63500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	
630-63500-550-000	BANK FEES & FINANCE CHARGES	734	656	1,188	850	289	1,500	
630-63500-551-000	MISCELLANEOUS OTHER EXP	32	8	-	-	-	-	
		3,849	4,135	4,620	5,110	3,199	5,822	
630-63500-600-000	DEBT COSTS							
630-63500-602-000	INTEREST ON LONG-TERM DEBT - C	-	-	-	-	-	-	
		-	-	-	-	-	-	
630-63500-900-000	OTHER OUTLAYS & EXPENDITURES							
630-63500-899-000	DEPRECIATION EXP - COLLECTION	123,930	128,884	131,803	141,772	70,886	133,653	Should be around $141,000 Vlad
630-63500-900-000	TAXES - SEWER	11,386	25,506	11,818	26,410	-	13,250	
		135,316	154,390	143,621	168,182	70,886	146,903	
630-64000-000-000	LGUD RELATED COSTS		-					
630-64000-111-000	WAGES, LGUD COLLECTION	4,366	3,163	2,556	2,442	290	1,994	Calculated Vlad
630-64000-112-000	OVERTIME - LGSD COLLECTION	-	-	72	119	-	98	Calculated Vlad
630-64000-131-000	Retierment- LGUD Collection	-	253	238		-		
630-64000-132-000	SOCIAL SEC		275	262		-		
630-64000-133-000	HEALTH		547	761		-		
630-64000-134-000	DENTAL		42	51		-		
630-64000-135-000	LIFE		11	9		-		
630-64000-136-000	DISABILITY		24	13		-		
630-64000-137-000	HAS		183	209		-		
630-64000-140-000	VISION		4	7		-		
630-64000-200-000	OTHER SERVICES- LGUD		(428)	-		-	-	
		4,366	4,074	4,177	2,561	290	2,091	
Total Collection Expenditures		260,245	269,426	298,003	633,696	176,203	330,508	

Village of Sister Bay
2026 Annual Budget

630	Enterprise Fund - Collection	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Budget
	Income before Transfers	**39,887**	**21,758**	**(15,412)**	**(333,468)**	**11,637**	**(2,909)**

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025 Budget	45838 Actual	2026 Budget
Wages & Benefits	61,770	63,599	60,319	71,178	17,925	57,372
Other Employee Costs	405	560	619	925	26	925
Services	10,401	9,345	12,938	12,615	5,547	26,095
Supplies & Maintenance	44,122	33,300	71,633	374,000	78,348	92,175
Materials	16	23	75	50	8	50
Fixed Charges	3,849	4,135	4,620	5,110	3,199	5,822
Debt Service & Other	135,316	154,390	143,621	168,182	70,886	146,903
LGUD Related Costs	4,366	4,074	4,177	2,561	290	2,091
	260,245	269,426	298,003	634,621	176,229	331,433



Village of Sister Bay
2026 Annual Budget

690 Account	Enterprise Fund - Marina Description	12/31/2022 Actual	12/31/2023	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
Revenues								
690-42000-000-000	DEBT PREMIUMS							
690-42800-000-000	AMORTIZATION OF PREMIUM	4,475	4,167	3,846	2,803	-	2,803	Dave
		4,475	4,167	3,846	2,803	-	2,803	
690-43000-000-000	GRANTS							
690-43690-000-000	DNR GRANTS	-	19,685	-	-	-	-	
		-	19,685	-	-	-	-	
690-46000-000-000	PUBLIC CHARGES							
690-46371-000-000	SEASONAL SLIP FEES	416,185	427,252	441,322	467,851	450,400	467,851	Dave
690-46372-000-000	DAILY DOCKING/TRANSIENT FEES	253,628	289,254	322,914	278,500	250,469	278,500	Dave
690-46373-000-000	LAUNCH FEES	15,416	17,039	16,085	19,000	7,248	16,500	Dave
690-46375-000-000	PUMP OUT SERVICES	2,170	283	472	2,350	24	2,350	Dave
690-46376-000-000	COMMERCIAL DOCKING	103,209	122,830	143,462	144,244	86,373	144,244	Dave
690-46377-000-000	DISCOUNTED SALES	-	-	-	(1,000)	-	(1,000)	Dave
690-46380-000-000	LAUNDRY NON-TAXABLE	260	410	278	500	42	500	Dave
690-46381-000-000	PRODUCT SALES	4,034	3,781	2,711	8,000	261	8,000	Dave
690-46382-000-000	VENDING SALES	94	-	-	-	-	-	
690-46383-000-000	NON TAXABLE PRODUCT SALES	190	356	234	500	46	500	Dave
690-46900-000-000	MISC CHARGES FOR SERVICES	-	-	-	-	-	-	
		795,187	861,205	927,478	919,945	794,862	917,445	
690-48000-000-000	MISCELLANEOUS REVENUES							
690-48110-000-000	INTEREST ON INVESTMENTS	12,542	47,304	65,971	33,674	25,786	50,000	Vlad
690-48260-000-000	BLDG RENTAL - BOATHOUSE	18,000	9,000	-	-	-	-	
690-48300-000-000	SALE OF PROPERTY AND EQUIPMENT	-	-	-	-	-	-	
690-48500-000-000	DONATIONS	-	-	-	-	-	-	
690-48995-000-000	MISC OTHER REVENUE	1,257	1,346	354	300	306	300	Vlad
		31,798	57,650	66,325	33,974	26,092	50,300	
690-49000-000-000	OTHER FINANCING SOURCES & TRANSFERS							

Village of Sister Bay
2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	**Description**	**Actual**		**Actual**	**Budget**	**Actual**	**Budget**	
690-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	
690-49240-000-000	TRANSFERS FROM CIP FUND	-	-	-	-	-	-	
		-	-	-	-	-	-	
Total Marina Revenues		831,461	942,707	997,649	956,722	820,954	970,548	
Expenditures								
690-53540-100-000	EMPLOYEE RELATED COSTS							
690-53540-111-000	FULL-TIME WAGES	60,554	61,221	98,359	123,531	55,876	128,786	Calculated Vlad
690-53540-111-051	FULL-TIME WAGES FACILITIES	7,404	10,011	6,255	9,570	1,493	7,000	Estimated Vlad
690-53540-111-920	FULL-TIME WAGES ADMIN	16,955	23,844	28,633	21,191	4,053	29,000	Estimated Vlad
690-53540-112-000			-	6,492		-		
690-53540-112-051	FULL-TIME OVERTIME FACILITIES	-	672	25		-		
690-53540-114-000	UNWORKED WAGES	5,530	3,964	8,968	-	3,522	1,469	Calculated Vlad
690-53540-115-000	BONUSES, MANAGER	-	-	-	-	-	-	
690-53540-121-000	PART-TIME WAGES	56,636	53,294	54,669	72,094	9,265	71,500	Calculated Vlad
690-53540-122-000	PART-TIME OVERTIME WAGES	5,262	2,505	325	10,200	17	10,200	Calculated Vlad
690-53540-123-000	BONUSES, DOCKHANDS	2,750	2,750	3,050	3,050	-	3,050	Calculated Vlad
690-53540-131-000	RETIREMENT	(2,915)	14,041	5,473	10,745	4,513	10,500	Estimated Vlad
690-53540-132-000	SOCIAL SECURITY	11,707	12,289	15,284	18,379	5,729	16,000	Estimated Vlad
690-53540-133-000	INSURANCE, MEDICAL	6,879	10,501	16,554	19,158	7,689	18,000	Estimated Vlad
690-53540-134-000	INSURANCE, DENTAL	699	439	805	915	329	600	Estimated Vlad
690-53540-135-000	INSURANCE, GROUP LIFE	1,601	642	(222)	57	11	57	Estimated Vlad
690-53540-136-000	INSURANCE, DISABILITY	513	654	690	605	260	605	Estimated Vlad
690-53540-137-000	HSA BENEFITS EXPENSE	609	650	2,190	6,058	2,230	3,000	Estimated Vlad
690-53540-138-000	EAP BENEFITS EXPENSE	128	131	138	166	69	166	Estimated Vlad
690-53540-140-000	VISION	-	61	111	121	40	121	Estimated Vlad
690-53540-141-000	UNIFORM ALLOWANCE	-	1,324	1,531	2,000	-	2,000	Dave
690-53540-142-000	RECRUITMENT/TESTING/PHYSICALS	187	-	607	500	-	500	Dave
690-53540-143-000	RECOGNITION	858	647	1,106	700	-	700	Dave
690-53540-144-000	MILEAGE	543	352	464	400	165	400	Dave
690-53540-145-000	EXPENSE ALLOWANCE	178	200	200	200	-	200	Dave

Village of Sister Bay
2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual		Actual	Budget	Actual	Budget	
690-53540-190-000	ALLOCATION TO TKH	(1,448)	-	-	-	-	-	
		174,630	200,192	251,706	299,640	95,259	303,854	
690-53540-200-000	SERVICES							
690-53540-201-000	ELECTRIC/GAS	17,215	22,741	21,909	24,000	8,252	24,000	Dave
690-53540-202-000	WATER/SEWER/STORM	9,041	9,200	24,061	10,000	(2,043)	10,000	Dave
690-53540-203-000	TELEPHONE	705	783	874	1,260	378	1,260	Dave
690-53540-204-000	CELL PHONE	288	257	476	275	359	275	Dave
690-53540-205-000	INTERNET	4,168	4,537	4,453	4,500	2,285	4,500	Dave
690-53540-206-000	TELEVISION	721	425	622	850	403	850	Dave
690-53540-207-000	RECYCLING	-	1,055	1,821	1,000	283	1,000	Dave
690-53540-208-000	GARBAGE	4,190	4,023	2,709	5,000	804	5,000	Dave
690-53540-209-000	LEGAL	686	113	450	500	562	500	Dave
690-53540-210-000	AUDITING & CONSULTING	2,930	3,276	10,420	2,750	4,325	10,000	Vlad
690-53540-211-000	WEED CONTROL	3,149	3,329	3,104	3,500	195	4,500	Dave
690-53540-212-000	ENGINEERING	-	-	-	-	-	-	Dave
690-53540-214-000	HOLDING TANK EXPENSE	149	13	-	200	-	200	Dave
		43,243	49,751	70,899	53,835	15,804	62,085	
690-53540-300-000	SUPPLIES AND MATERIALS							
690-53540-301-000	VEHICLE & EQUIPMENT GAS, OIL,	560	110	241	250	117	250	Dave
690-53540-303-000	EQUIPMENT RENTAL	16	14	26	350	4	350	Dave
690-53540-310-000	COMPUTER SOFTWARE & MAINT.	8,719	7,953	8,382	13,200	6,202	13,200	Dave
690-53540-311-000	WEBSITE	300	823	-	1,000	360	1,000	Dave
690-53540-312-000	IT SUPPORT	1,427	4,482	1,395	4,000	1,686	4,000	Dave
690-53540-321-000	OFFICE SUPPLIES	1,194	396	463	1,000	89	1,000	Dave
690-53540-322-000	POSTAGE	134	172	140	300	122	300	Dave
690-53540-324-000	PRINTING/COPYING	1,920	2,022	2,414	2,750	1,044	2,750	Dave
690-53540-325-000	ADVERTISING & PUBLIC NOTICES	573	165	-	2,000	-	2,000	Dave
690-53540-331-000	MEMBERSHIP DUES	550	850	845	850	300	850	Dave
690-53540-332-000	EDUCATION/TRAINING	13,345	3,053	10,143	7,500	4,338	7,500	Dave
690-53540-351-000	MEDICAL/SAFETY SUPPLIES	291	483	715	1,500	236	1,500	Dave
690-53540-352-000	MINOR EQUIPMENT AND TOOLS	12,611	3,184	901	10,000	2,516	10,000	Dave

Village of Sister Bay
2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026	
Account	Description	Actual		Actual	Budget	Actual	Budget	
690-53540-353-000	GENERAL SUPPLIES	2,380	6,731	767	4,000	48	4,000	Dave
690-53540-354-000	SUPPLIES FOR RESALE	5,701	4,178	737	3,500	701	3,500	Dave
690-53540-357-000	EVENT COSTS	2,000	2,000	3,577	2,000	2,200	2,000	Dave
690-53540-362-000	GROUNDS MAINTENANCE	4,032	3,924	-	3,500	1,054	3,500	Dave
690-53540-366-000	BUILDING MAINTENANCE	5,166	7,271	10,090	16,500	7,106	16,500	Dave
690-53540-368-000	DOCK MAINTENANCE	248,384	190,894	108,511	125,000	106,568	125,000	Dave
690-53540-369-000	EQUIPMENT MAINTENANCE	1,154	2,080	1,816	1,950	812	1,950	Dave
690-53540-392-000	MISCELLANEOUS	25	-	1,178	100	-	100	Dave
690-53540-401-000	CUSTODIAL SUPPLIES	3,035	2,655	2,198	4,000	564	4,000	Dave
690-53540-408-000	CONTINGENCY, MARINA	700	489	-	5,000	-	5,000	Dave
		314,216	243,928	154,539	210,250	136,066	210,250	
690-53540-500-000	FIXED CHARGES							
690-53540-510-000	PROPERTY & LIABILITY INSURANCE	18,633	20,278	22,389	22,140	22,285	24,000	Vlad
690-53540-512-000	INSURANCE, WORK COMP	5,054	5,324	6,070	7,923	4,249	9,000	Vlad
690-53540-523-000	UNEMPLOYMENT COSTS	-	1,146	-		-		
690-53540-550-000	BANK SERVICE CHARGES	16,246	17,383	16,721	16,000	9,329	19,000	Vlad
690-53540-551-000	OTHER FEES, CHARGES, BAD DEBTS	18	0	536	-	-	500	Vlad
690-53540-599-000	LICENSE AND PERMIT FEES	25	175	531	25	-	500	Vlad
		39,975	44,306	46,246	46,088	35,862	53,000	
690-53540-600-000	OTHER EXPENDITURES & OUTLAYS							
690-53540-602-000	INTEREST	46,331	42,453	39,687	35,622	16,113	30,996	Vlad
690-53540-860-000	Computer Hardware		-	94		-		
690-53540-899-000	DEPRECIATION	98,936	105,565	109,399	107,564	53,782	111,000	Vlad
		145,267	148,018	149,180	143,186	69,895	141,996	
690-53541-000-000	BOATHOUSE COSTS							
690-53541-200-000	OTHER CONTRACTED SERVICES	110	2,864	274	110	-	110	Dave
690-53541-201-000	ELECTRIC/GAS	792	805	509	1,200	-	1,200	Dave
690-53541-202-000	WATER/SEWER/STORM	371	627	768	500	215	500	Dave
690-53541-203-000	TELEPHONE	(20)	-	-	-	-	-	
690-53541-206-000	TELEVISION	-	-	-	-	-	-	

Village of Sister Bay
2026 Annual Budget

690 Account	Enterprise Fund - Marina Description	12/31/2022 Actual	12/31/2023	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	2026 Budget	
690-53541-367-000	BOATHOUSE MAINTENANCE	166	1,149	7,000	51,500	-	51,500	Dave
		1,419	5,445	8,551	53,310	215	53,310	
690-55301-000-000	EVENTS							
690-55301-408-000	EVENT COSTS FOR MARINA	-	-	-	2,000	-	2,000	Dave
		-	-	-	2,000	-	2,000	
690-59000-000-000	TRANSFERS & OTHER USES OF FUNDS							
690-59210-000-000	TRANSFERS TO GENERAL FUND	52,644	45,297	46,195	59,406	29,703	50,000	Vlad
690-59300-000-000	TRANSFERS TO DEBT SERVICE	-	-	-	-	-	-	
690-59400-000-000	TRANSFERS TO CAPITAL PROJECTS	-	-	-	550,000	-	-	
		52,644	45,297	46,195	609,406	29,703	50,000	
Total Marina Expenditures		771,395	736,937	727,316	1,417,715	382,804	876,495	
	Net Income/(Loss)	**60,066**	**205,770**	**270,333**	**(460,993)**	**438,150**	**94,053**	
Beginning Net Asset Balance		**2,185,730**	**2,185,730**	**2,391,500**	**2,714,517**	**2,253,523**	**2,661,833**	
	Change in accounting principal							
Beginning Net Asset Balance		**2,245,796**	**2,391,500**	**2,661,833**	**2,253,523**	**2,691,673**	**2,755,885**	
	Proof to Audit	*2,245,796*						

Expense Summary	12/31/2022	12/31/2023	12/31/2024	2025 Budget	45838 Actual	2026 Budget
Wages & Benefits	174,311	197,669	247,799	295,840	95,094	300,054
Other Employee Costs	319	2,523	3,908	3,800	165	3,800
Services	43,243	49,751	70,899	53,835	15,804	62,085
Supplies, Materials, & Maintenance	314,216	243,928	154,539	210,250	136,066	210,250
Fixed Charges	39,975	44,306	46,246	46,088	35,862	53,000
Other Exp. & Outlays	145,267	148,018	149,180	143,186	69,895	141,996
Boathouse	1,419	5,445	8,551	53,310	215	53,310
Other Costs & Transfers	52,644	45,297	46,195	611,406	29,703	52,000

Village of Sister Bay
2026 Annual Budget

690	Enterprise Fund - Marina	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	2026
Account	Description	Actual		Actual	Budget	Actual	Budget
		771,395	736,937	727,316	1,417,715	382,804	876,495

Revenue Summary		12/31/2022	12/31/2023	12/31/2024	2025 Budget	45838 Budget	2026 Budget
	Seasonal Slip Fees	416,185	427,252	441,322	467,851	450,400	467,851
	Transient Fees	253,628	289,254	322,914	278,500	250,469	278,500
	Other Public Charges	22,165	21,869	19,780	29,350	7,621	26,850
	Grants	-	19,685	-	-	-	-
	Commercial Docking	103,209	122,830	143,462	144,244	86,373	144,244
	Miscellaneous Revenues	36,274	61,817	70,171	36,777	26,092	53,103
		831,461	942,707	997,649	956,722	820,954	970,548

WHEELER REPORT

Date: August 15, 2025

Board/Committee: Finance Committee

Author: Julie Schmelzer, Village Administrator

Staff is requesting a discussion on whether the village should purchase a subscription to the Wheeler Report, either now, or place it in the 2026 Budget. In very simple terms, the Wheeler Report is an online newsletter that lists all proposed legislation, and new laws. Trustees were given a sample subscription they started receiving on July 31.

When I began employment with the village I quickly learned no one was tracking the new laws that impact villages, and subsequently our codes did not completely reflect state law. Not being reflective of the statutes can cost the village a lot of money, time, and isn't in the best interests of the village. The best example I can share is the 2017 law that allowed housing units to be rented as STRs. The village did not become aware of the legislation until 2022.

Another example is the numerous changes to state platting laws; in 2023 we did a major rewrite of the Land Division Code to incorporate all the changes. State Departments have reorganized and been assigned new names too, yet ordinances still showed outdated references to obsolete departments (some still do). For instance, DIHLR, known as ILHR (Department of Industry Health Labor Relations) was reorganized in 1996, but our codes still reference(d) the obsolete division; in 2011, DRL (the Department of Regulation and Licensing) was combined with the Divisions of Safety and Buildings and Environmental and Regulatory Services to form DSPS (Department of Safety and Professional Services).

I have a few code changes that still need to be made, but as I contemplate retirement I am concerned about the future of the village. The village needs to become more vigilant in following legislation, whether that be to amend our codes, or perhaps even object or support proposed legislation.

The subscription is $1600 annually, but it is for the entire organization meaning department heads, trustees, and even committee members can stay abreast of changes and collaboratively become a watchdog to recommend changes.

Staff Report - CPI

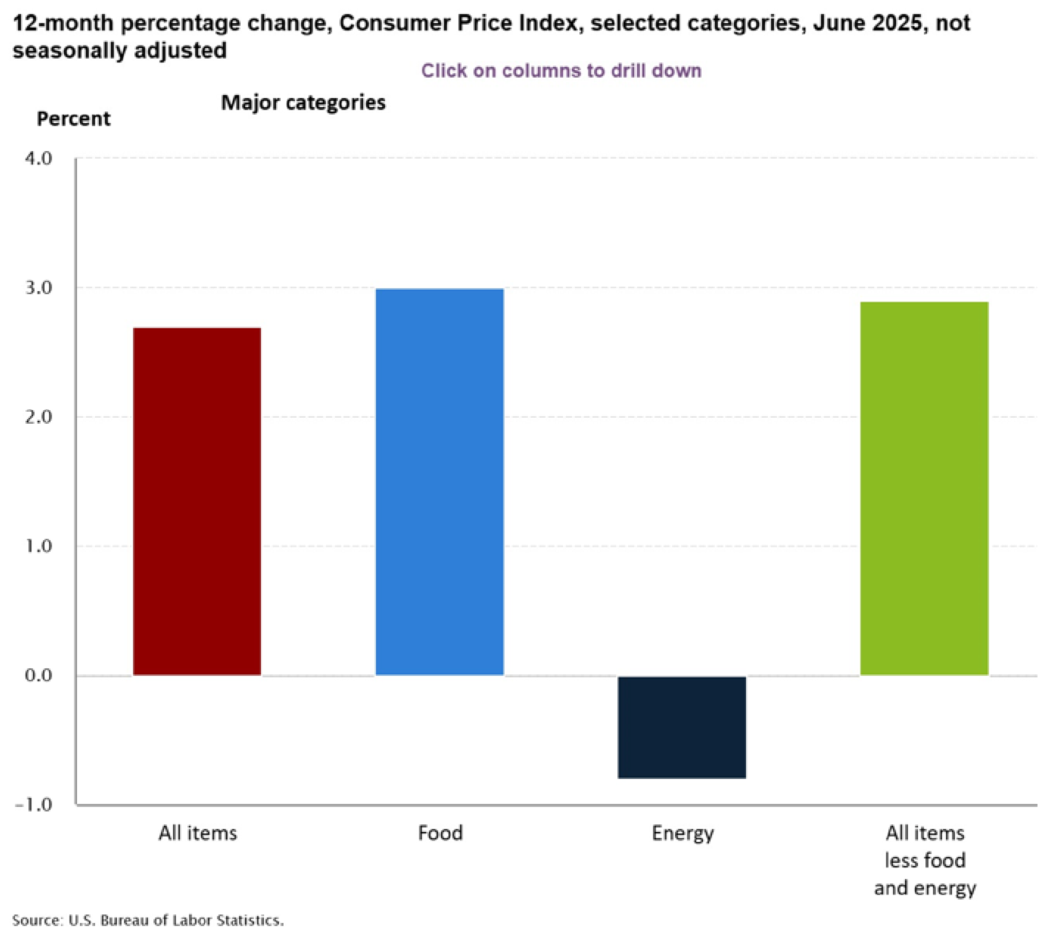
Date: August 15, 2025

Board/Committee: Finance Committee

Author: Julie Schmelzer, Village Administrator

Consumer Price Index Summary

June Report
CPI rose 0.3% in June.
CPI rose 2.7% over the past year, not seasonally adjusted; it rose 2.9% seasonally adjusted. Shelter prices increased 3.8% over the past year.
Next report is August 12 (for July).



Administrator Update - Propane

Date: August 15, 2025

Board/Committee: Finance Committee

Author: Julie Schmelzer, Village Administrator

At the last meeting the committee had inquired about the village's propane services. All departments and facilities use/are served by Ferrell gas. We have no known contracts for propane. In the coming year staff can investigate if a better rate can be found, noting any leased tanks and the associated lease rate will need to be considered.