FINANCE COMMITTEE MEETING
MONDAY, FEBRUARY 9, 2026 – 2:00 PM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road
To access the meeting electronically, click:
https://zoom.us/j/4439901723?pwd=yAVpi40M1OIqgNufcVUE8XWCUSkKaH.1&omn=97063638580
Meeting ID: 443 990 1723 Passcode: 304078
To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#
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:
   a) October 13, 2025
5. Comments, Correspondence and Concerns from the Public
6. Discussion/Action Items
   a) 2026 Budget; Review Allocation for SAIL
   b) 2025 Invoice(s) Review; Baird
   c) 2025 Budget Amendment
   d) TIF Incentive Policy
   e) Deviley TIF Incentive Request
7. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
8. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to Benjamin Andrews, Village Administrator, at administrator@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 On: 02/06/2026

FINANCE COMMITTEE MEETING MINUTES

Monday, October 13, 2025, 1:00 PM
(Approval Pending)

1. Call to Order & Roll Call
Chairperson Bhirdo called the Finance Committee meeting to order on Monday, October 13, 2025, at 1:00 PM.

Present: Chairperson Denise Bhirdo, and members Louise Howson, Brigid White, Mike Laszkiewicz and Andy Woerfel (arrived after the meeting began)

Staff: Financial Specialist/Treasurer Vlad Gannik, Village Clerk Julie Thyssen

Other: Adam Ruechel of Baird (via Zoom)

2. Approve Agenda
Motion by Howson, second by Laszkiewicz, to approve the agenda as presented. Motion carried-all ayes.

3. Approve Meeting Minutes: August 25, 2025
Motion by Laszkiewicz, second by White, to approve the meeting minutes of August 25, 2025. Motion carried-all ayes.

4. Comments, Correspondence and Concerns from the Public
No public comments were offered.

5. Discussion/Action Items
a. Review of 2026-2030 Capital Improvement Plan and 2026 Budget
The committee began by reviewing the 2026-2030 Capital Improvement Plan (CIP). Bhirdo acknowledged that Andy Woerfel had joined the meeting.

White inquired about projects in the CIP, particularly expressing concerns about the wastewater treatment plant's $15 million expense. She emphasized the importance of due diligence and having clear answers when taxpayers ask about large expenditures. Bhirdo clarified that decisions were still being made regarding the wastewater treatment plant, and the amount currently serves as a placeholder. White also mentioned concerns about sewer and water laterals. Howson asked about the Wiltse subdivision infrastructure, noting that $3.5 million had been removed from the 2025 CIP. She provided an update from a recent Housing Committee meeting she attended where Tom Landgraf, a housing consultant from University of Wisconsin-Madison, had discussed development models for the Wiltse property. Howson explained that the Housing Committee needed funding (estimated at $50,000-$75,000) for a site design to develop a model for the first phase of development at Wiltse. Howson detailed that the Wiltse property is 57 acres, with approximately 49 developable acres due to soil and arsenic issues [this acreage is incorrect]. She described "pocket neighborhoods" or cluster homes that could be built on the property. The Housing Committee needs professional design assistance to create a viable model but requires funding to proceed. White expressed concerns about housing restrictions, questioning how the Village could ensure homes would be used for full-time workforce housing rather than vacation homes. She suggested obtaining legal guidance before committing funds to design work.

Bhirdo suggested allocating $5,000 from the undesignated balance fund for legal consultation regarding deed restrictions and housing models. She further proposed reallocating $75,000 from the trackless equipment budget ($150,000) to fund the Housing Committee's design work if the legal consultation proved favorable. The committee had discussed housing models from communities like Crested Butte and Telluride in Colorado, as well as Sturgeon Bay's Geneva Ridge, all of which have implemented various restrictions for workforce housing.

Regarding other CIP items, Bhirdo expressed concern about the $150,000 trackless equipment purchase after a recent major overhaul. Laszkiewicz questioned whether the library painting should be in the operating budget rather than the CIP. Ruechel explained that per Village policy, items over $5,000 are typically considered capital improvements.

Laszkiewicz sought clarification on how TID 1 funds were being applied to the CIP. Ruechel explained that TID 1 is reimbursing the CIP fund for earlier projects that should have been funded by the TIF but weren't able to be at that time.

The committee also discussed the broadband loan interest of $125,000 listed as revenue. Financial Specialist Gannik explained that while interest is earned on the unused loan funds, there is also a corresponding expense to pay interest on the bond. Various options for the $3.2 million broadband bond were discussed, including reallocating it to the administration building project. Ruechel confirmed that the Village could: 1) use the funds for broadband as originally intended, 2) reallocate the funds to another project, or 3) pay off the bond through a defeasance process. The committee agreed to recommend to the board that the broadband loan funds be reallocated to the administration building project.

The committee discussed the projected tax levy impact, with Bhirdo noting that the finalized mill rate is estimated at 4.8586, down from 5.2357 the previous year. This represents a savings of approximately $38 per $100,000 of property value, or about $190 on a $500,000 home. The committee reached consensus on recommending the CIP to the Village Board with the following amendments: allocating $5,000 for housing legal consultation, reducing the trackless equipment line to $75,000, and adding $75,000 for potential Wiltse housing design work.

Motion by Laszkiewicz, second by Howson, to recommend the 2026-2030 Capital Improvement Plan and 2026 Budget to the Village Board as presented and amended. Motion carried – all ayes.

b. Waterfront Museum Rent

Howson explained that the Waterfront Museum's lease term was originally 10 years with a payment in lieu of taxes (PILOT) capped at $50,000. The Marina Committee had suggested extending this to 30 years since the museum is investing significantly in building restoration. Howson noted that the compromise proposal was that after 10 years, the rent would be the annual payment in lieu of taxes minus $10,000 plus a Consumer Price Index (CPI) adjustment. The committee agreed that PILOT would be capped at $50,000 for the first 10 years. From year 11 to 30, it would be $40,000 plus annual CPI. Gannik commented that the audit team would appreciate the simplified formula. The committee agreed to forward this consensus to the Marina Committee.

c. Wiltse Subdivision Design

The committee had already discussed this topic extensively during the CIP review. White clarified that she supported the housing initiative but wanted to ensure it would be implemented successfully with proper legal guidance regarding deed restrictions. The committee discussed whether property owners in Wiltse should pay for their own infrastructure as other property owners in the Village do. White questioned why taxpayers would fund infrastructure for Wiltse when other property owners must pay for their own sewer and water extensions. Bhirdo explained that Sister Bay is one of the few Door County communities addressing workforce housing, and the approach is meant to help create affordable housing for workers who support local businesses and services. She emphasized that infrastructure subsidization was viewed as a community investment. Laszkiewicz suggested that further community discussion was needed on this topic, and the initial legal work would help determine what restrictions could be legally implemented.

6. Next Meeting

a. Discuss Public Hearing Schedule

The committee reviewed the upcoming schedule for budget approval:

- October 21: Village Board receives CIP and budget recommendations
- November 11: Potential Finance Committee meeting (placeholder if needed)
- November 17: Public hearing and budget adoption at 5:30 PM
- November 18: Regular Village Board meeting
- November 19-21: Budget submission to the county

7. Executive Session

Motion by Bhirdo, second by Howson, to adjourn into closed session pursuant to Wisconsin Statutes §19.85(1)(c) to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility: Village Administrator compensation and benefits.

Roll call vote: Bhirdo - aye; Howson - aye; White - aye; Laszkiewicz - aye; Woerfel - aye. Motion carried unanimously.

The committee entered closed session at 3:05 PM.

7. b. Reconvene into Open Session

Since no decision was made the committee adjourned in closed session at 3:51 PM.

8. Adjourn

See item 7. b.

Minutes by Julie Thyssen, Village Clerk

STAFF REPORT

Date: February 9, 2026

To: Finance Committee

Re: 2026 Budget; Review Allocation for SAIL

Author(s): Benjamin Andrews, Village Administrator

PRIOR ACTION/REVIEW

Meeting minutes from the Finance Committee and Village Board were reviewed:

August 25th, 2025:

Finance Committee member identified additional budget considerations, including "…$10,000 for SAIL". No additional information regarding the SAIL allocation was identified in the Finance Committee and Village Board meeting minutes in 2025.

November 17th, 2025:

Village Board adopted the 2026 Budget, which including the allocation of $10,000 for Senior Advocacy for Independent Living (SAIL). See excerpts from the Final/Adopted 2026 Budget:

Village of Sister Bay
2026 Annual Budget

30

55000 Account	Culture, Recreation & Education Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	2025 Budget	6/30/2025 Actual	9/30/2025 Actual	12/31/2025 Projected	2026 Budget
New Account	SAIL DOOR COUNTY								10,000

January 20th, 2026:

Trustee Birdo discussed the $10,000 allocation to SAIL in 2026 as part of the January 20th, 2026, Village Board Meeting; they questioned if contingent on what other communities were contributing.

February 9th, 2026:

Finance Committee review of $10,000 for SAIL as part of 2026 Budget.

ATTACHMENT(S)

- Excerpts of Meeting Minutes
- Snip-it from 2026 Budget

ATTACHMENT

Date: February 9, 2026

To: Finance Committee

Re: 2026 Budget; Review Allocation for SAIL (Meeting Minute Excerpts)

Author(s): Benjamin Andrews, Village Administrator

FINANCE COMMITTEE MEETING MINUTES
Monday, August 25, 2025
(Approved)

2028-2030 Capital Projects

The committee reviewed projects for these years, including:

- Playground equipment replacement at the beach (2029) at approximately $450,000, with potential grant eligibility
- Village Hall improvements pushed out to future years
- Library carpeting in 2029 at $17,500
- Fire Department truck replacement in 2029, pending further research on whether it's necessary
- Brush chipper in 2029 at $90,000

Bhirdo explained her overall approach to the CIP was to create some cushion for future needs while keeping the levy manageable. She noted additional budget considerations including $10,000 for meeting chairs, $10,000 for SAIL, a parks contingency fund, and an engineering budget.

Bhirdo also mentioned staff is researching the potential of using cash payments rather than bonding for the Mill Road project, which could save financing fees.

Motion by Howson to forward the Capital Improvement Plan for 2026 through 2030 to the Village Board for their September 16th meeting, specifically approving the capital projects levy portion of the CIP. Second by White. Motion carried – all ayes

BUDGET HEARING MINUTES
Monday, November 17, 2025
(Approved)

Resolution 2025-028 Adopting the 2026 Budget

Bell acknowledged the extensive work by the Finance Committee, expressing confidence that previous challenges had been resolved due to efforts by Vlad and Adam.

Motion by Howson, seconded by White, to adopt the 2026 budget. Motion carried – all ayes.

Village of Sister Bay
2026 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	2025	6/30/2025	9/30/2025	12/31/2025	2026
Account	Description	Actual	Actual	Actual	Budget	Actual	Actual	Projected	Budget
100-55110-000-000	CRE - LIBRARY								
100-55110-111-000	FULL-TIME WAGES	1,150	1,262	1,061	1,172	267	391	522	1,628
100-55110-112-000	FULL-TIME OVERTIME WAGES	86	-	37		65	124	166	100
100-55110-121-000	PART-TIME WAGES	302	454	169	220	113	227	302	233
100-55110-131-000	RETIREMENT	80	86	76	83	23	36	48	119
100-55110-132-000	SOCIAL SECURITY	109	125	90	103	30	52	70	139
100-55110-133-000	HEALTH	238	317	350	356	265	322	429	577
100-55110-134-000	DENTAL	20	23	24	29	18	21	28	35
100-55110-135-000	LIFE	1	1	1	1	1	1	1	3
100-55110-136-000	DISABILITY	7	7	4	4	3	3	4	6
100-55110-137-00	HSA BENEFITS -LIBRARY		26	-	68	-	-	-	119
100-55110-140-000	VISION	-	4	4	4	3	3	4	4
100-55110-200-000	OTHER CONTRACTED SERVICES	37,892	42,476	39,229	40,064	20,985	31,001	41,335	41,888
100-55110-201-000	ELECTRIC/GAS	-	-	-	-	811	-	-	1,600
100-55110-510-000	INSURANCE			1,744	1,990	1,900	1,900	1,900	2,000
		39,886	44,781	42,788	44,094	24,484	34,082	44,809	48,451
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55190-200-000	MISC OTHER CULTURE	973	2,000	15,394	2,500	568	568	1,000	2,500
100-55191-000-000	HISTORICAL SOCIETY	30,000	5,000	5,000	15,000	15,000	15,000	15,000	15,000
100-55192-000-000	COASTAL BYWAYS	1,300	500	500	500	500	500	500	500
100-55194-000-000	NORTHERN DOOR CHILDREN'S CENTEI	-	-	5,000	-	5,000	5,000	5,000	-
New Account	SAIL DOOR COUNTY								10,000
		32,273	7,500	25,894	18,000	21,068	21,068	21,500	28,000
100-55193-000-000	CRE - SBAA SUPPORT								
100-55193-111-000	FULL-TIME WAGES	4,655	6,685	8,587	20,542	1,792	3,938	10,000	14,307
100-55193-112-000	FULL-TIME OVERTIME WAGES	4,606	4,486	2,941	10,837	-	-	3,000	5,600
100-55193-113-000	COMP TIME	-	-	-		-	-	-	-
100-55193-121-000	PART-TIME WAGES	1,508	1,244	1,100	660	-	62	1,000	1,000
100-55193-122-000	PART-TIME OVERTIME WAGES	-	178	341		-	-	300	351
100-55193-131-000	RETIREMENT	531	760	795	1,446	125	274	700	720
100-55193-132-000	SOCIAL SECURITY	623	885	940	1,727	131	293	1,000	1,100
100-55193-133-000	HEALTH	1,195	3,441	2,680	5,822	463	1,018	2,700	3,000

STAFF REPORT

Date: February 9, 2026

To: Finance Committee

Re: 2025 Invoice(s) Review; Baird

Author(s): Benjamin Andrews

BACKGROUND INFORMATION

Please see the summary of the 2025 Invoices from Robert W Baird & Co. ("Baird"):

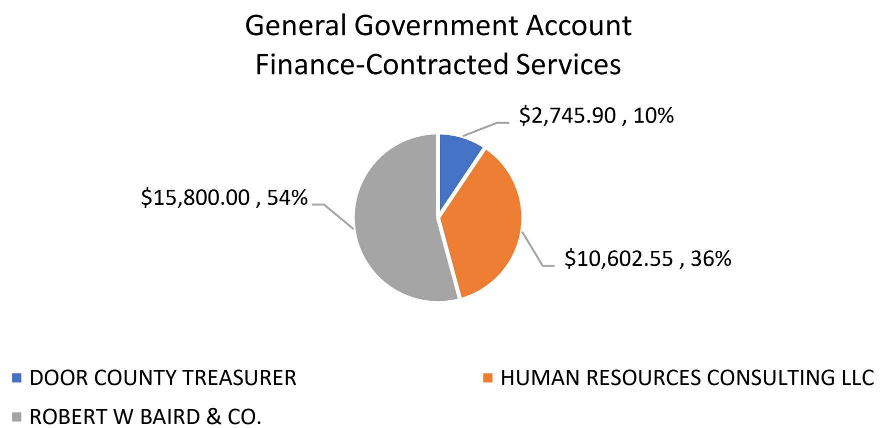
Invoice No	Date	Description	Amount
PF-25019573	10/22/2025	2025 DESSEMINATION AGENT CONTINUING DISCLOSURE ANNUAL FILLING FEES	$ 1,500
PF-25015865	12/15/2025	SERVICES - 2026 BUDGETING/ACCOUNTING ASSISTANCE	$14,300
Quantity:	**2**	**Total:**	**$15,800**

FINANCIAL INFORMATION

Invoices were documented under fund 100-51510-200-000 (General Government-Finance-Contracted Services). Under this account, $20,100 was budgeted in 2025, and the YTD is $29,148.45 ($9,048.45 over budget). Additional vendors for this account were Door County Treasurer and Human Resources consulting.

Please see breakout and visual of the expenses for the account:

DOOR COUNTY TREASURER	$ 2,745.90
HUMAN RESOURCES CONSULTING LLC	$ 10,602.55
ROBERT W BAIRD & CO.	$ 15,800.00
TOTAL:	**$ 29,148.45**



ATTACHMENTS

- Baird 2025 Invoices

Volodymyr Gannik

From:	Jared Pit <jpit@rwbaird.com>
Sent:	Wednesday, October 22, 2025 9:45 AM
To:	Volodymyr Gannik
Subject:	Baird Invoice SBS PF-25019573

Robert W. Baird & Co.
777 East Wisconsin Avenue
Milwaukee, WI 53202

Invoice

To: Volodymyr Gannik
Finance Director/Treasurer
Sister Bay, Village of
P.O. Box 769
Sister Bay, WI 54234

Date: 10/20/2025
Invoice No. PF-25019573

Description of Fees and Expenses

Project:	Sister Bay, Village of 10/20/2025 - 2025 Dissemination Agent Continuing Disclosure Annual Filing Fee	
Sale Date:	10/20/2025	
		Fee Amount:
Fees:	General Consultation - Other	USD 1,500.00
	TOTAL	**USD 1,500.00**

Please Remit Payment To:
Robert W. Baird & Co.
PO Box 88663
Milwaukee, WI 53288-8663
Reference: 25019573

Wire Instructions:
BMO Harris Bank
ABA#: 071000288
Robert W. Baird & Co.
Account #: 386-013-7
Swift: HATRUS44
Reference: PF-25019573

Please contact RJ Salmon at rsalmon@rwbaird.com or (414) 765-3964 with questions regarding this invoice

Volodymyr Gannik

From: Jared Pit <jpit@rwbaird.com>
Sent: Monday, December 15, 2025 9:12 AM
To: Volodymyr Gannik
Subject: Baird Invoice PF-25015865

Robert W. Baird & Co.
777 East Wisconsin Avenue
Milwaukee, WI 53202

Invoice

To: Volodymyr Gannik
Finance Director/Treasurer
Sister Bay, Village of
P.O. Box 769
Sister Bay, WI 54234

Date: 12/15/2025
Invoice No. PF-25015865

Description of Fees and Expenses

Project: Sister Bay, Village of
1/30/2025 - Sister Bay Budgeting/Accounting Assistance

Settlement Date:

		Fee Amount:
Fees:		
	Analytical Services - Non-Offering Fee:	USD 14,300.00
	TOTAL	**USD 14,300.00**

Please Remit Payment To:
Robert W. Baird & Co.
PO Box 88663
Milwaukee, WI 53288-8663
Reference: 25015865

Wire Instructions:
BMO Harris Bank
ABA#: 071000288
Robert W. Baird & Co.
Account #: 386-013-7
Swift: HATRUS44
Reference: PF-25015865

Please contact RJ Salmon at rsalmon@rwbaird.com or (414) 765-3964 with questions regarding this invoice

STAFF REPORT

Date: February 9, 2026

To: Finance Committee

Re: 2025 Budget Amendment

Author(s): Vlad Gannik

Upon reviewing the 2025 Actuals to Budget before the Final 2025 Audit Report, it was decided to propose a 2025 Budget Amendment to the Village Board. The aim is to ensure expenditure does not exceed $5,000 over budgeted amounts in any cost center/budget category. The overall 2025 Budget report looks promising, and once the CLA audit team completes their final reviews and adjustments, Village Staff will finalize TID to General Fund Transfers.

Year-End Summary (2025):
Total Revenue: $3,586,161.44
Total Expenses: $3,437,642.41
Net Surplus: $148,519.03 (before audit and before $290,000 TID transfer-potentially could be larger transfer)
The Village ended the year with revenues slightly below budget (before TID transfers) but still exceeding expenses, resulting in a positive balance.

Based on projections, a substantial surplus is likely for 2025. Final numbers will be presented after the Final 2025 Audit. Please refer to the 2025 Year-End Budget for the Actual Report. Kindly inform us if you have any inquiries or concerns.

Several cost centers/budget categories exceeded the budget by over $5,000:

- **Administrator**: Due to retirements of couple employees and recruitment of a new Village Administrator, along with additional costs from an open Village Clerk position.
- **Clerk:** Employee turnover during a busy license application period and lump sum payouts for accrued paid time off.
- **General Building:** Higher electric and gas expenses due to expenses payment for two maintenance buildings.
- **Fire Department Support**: Donation and corrections to the annual contribution were not reflected in the budget.
- **Department of Public Works:** Underbudgeting, which is common due to unpredictable work orders. The proposed increases total $109,700.00 across these accounts and proposed decreases total $109,700.00 across these accounts.

<u>Below is the data for your reference:</u>

Account number	Account Description	Amount
Budget accounts to be increased Administrator cost center		
Administrator		
100-51410-111-000	FULL-TIME WAGES	$ 16,000.00
100-51410-112-000	FULL-TIME OVERTIME WAGES	$ 2,500.00
100-51410-132-000	SOCIAL SECURITY	$ 2,700.00
100-51410-135-000	LIFE	$ 300.00
100-51410-142-000	RECRUITMENT/TESTING	$ 17,000.00
100-51410-310-000	COMPUTER SOFTWARE	$ 1,400.00
100-51410-312-000	IT SUPPORT	$ 1,400.00
	Total	**$ 41,300.00**
Budget accounts to be decreased Village Board, Legal, Zoning and Parks cost centers		
Village Board		
100-51100-310-000	COMPUTER SOFTWARE/HARDWARE	$ (3,000.00)
100-51100-311-000	WEBSITE	$ (4,000.00)
100-51100-325-000	ADVERTISING & PUBLICATIONS	$ (1,000.00)
Legal		
100-51300-209-000	LEGAL	$ (4,000.00)
Zoning		
100-56400-209-000	LEGAL	$ (5,000.00)
Parks		
100-55200-111-000	FULL-TIME WAGES	$ (16,000.00)
100-55200-112-000	FULL-TIME OVERTIME WAGES	$ (2,500.00)
100-55200-132-000	SOCIAL SECURITY	$ (1,400.00)
100-55200-133-000	HEALTH	$ (1,000.00)
100-55200-137-000	HSA	$ (3,400.00)
	Total	**$ (41,300.00)**
Budget accounts to be increased Clerk cost center		
Clerk		
100-51420-111-000	FULL-TIME WAGES	$ 5,000.00
100-51420-112-000	FULL-TIME OVERTIME WAGES	$ 300.00
100-51420-132-000	SOCIAL SECURITY	$ 400.00
	Total	**$ 5,700.00**

Budget accounts to be decreased Elections cost center

Elections			
100-51510-111-000	FULL-TIME WAGES	$	(5,000.00)
100-51510-112-000	Full-Time Overtime Wages	$	(300.00)
100-51510-132-000	SOCIAL SECURITY	$	(400.00)
	Total	**$**	**(5,700.00)**

Budget accounts to be increased General Buildings cost center

General Buildings			
100-51600-201-000	ELECTRIC/GAS	$	2,000.00
	Total	**$**	**2,000.00**

Budget accounts to be decreased Village Hall cost center

Village Hall			
100-51610-201-000	ELECTRIC/GAS	$	(2,000.00)
	Total	**$**	**(2,000.00)**

Budget accounts to be increased Fire Department Support cost center

Fire Department Support			
100-52200-000-000	FIRE DEPARTMENT SUPPORT	$	11,000.00
	Total	**$**	**11,000.00**

Budget accounts to be decreased Building Inspector Services cost center

Building Inspector Services			
100-52400-200-000	BUILDING INSPECTION SERVICES	$	(11,000.00)
	Total	**$**	**(11,000.00)**

Budget accounts to be increased Department of Public Works cost center

Department of Public Works			
100-53312-112-000	FULL-TIME OVERTIME WAGES	$	1,000.00
100-53312-121-000	PART-TIME WAGES	$	11,000.00
100-53312-131-000	RETIREMENT	$	1,700.00
100-53312-132-000	SOCIAL SECURITY	$	2,500.00
100-53312-133-000	HEALTH	$	11,000.00
100-53312-137-000	HSA	$	15,000.00
100-53312-204-000	CELL PHONE	$	1,000.00
100-53312-303-000	EQUIPMENT RENTAL	$	4,000.00
100-53312-310-000	COMPUTER SOFTWARE	$	1,000.00
100-53312-312-000	IT SUPPORT	$	1,000.00
100-53312-324-000	PRINTING & COPPING	$	200.00
100-53312-333-000	CONFERENCE/MEETINGS	$	300.00
	Total	**$**	**49,700.00**

Budget accounts to be decreased Street Maintenance and SBAA cost centers

Street Maintenance			
100-53314-111-000	FULL-TIME WAGES	$	(10,900.00)
100-53314-121-000	PART-TIME WAGES	$	(400.00)
100-53314-131-000	RETIREMENT	$	(700.00)
100-53314-132-000	SOCIAL SECURITY	$	(1,200.00)
100-53314-133-000	HEALTH	$	(1,400.00)
100-53314-137-000	HSA	$	(1,600.00)
100-53314-200-000	OTHER CONTRACTED SERVICES	$	(3,300.00)
100-53314-303-000	EQUIPMENT RENTAL	$	(2,000.00)
100-53314-312-000	INFORMATION TECHNOLOGY	$	(3,000.00)
100-53314-332-000	EDUCATION/TRAINING	$	(1,000.00)
100-53314-352-000	MINOR EQUIPMENT AND TOOLS	$	(1,000.00)
100-53314-353-000	GENERAL SUPPLIES	$	(6,500.00)
SBAA			
100-55193-111-000	FULL-TIME WAGES	$	(9,700.00)
100-55193-112-000	FULL-TIME OVERTIME WAGES	$	(5,000.00)
100-55193-133-000	HEALTH	$	(2,000.00)
	Total	**$**	**(49,700.00)**

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41110-000-000	GENERAL PROPERTY TAXES	.00	2,620,241.22	2,620,241.00	(.22)	100.0
100-41150-000-000	MANAGED FOREST LANDS	.00	151.84	163.00	11.16	93.2
100-41210-000-000	ROOM TAXES	57,600.00	57,600.00	57,600.00	.00	100.0
100-41800-000-000	INTEREST & PENALTIES - TAXES	.00	790.12	300.00	(490.12)	263.4
	TOTAL TAXES	57,600.00	2,678,783.18	2,678,304.00	(479.18)	100.0
	INTERGOVERNMENTAL REVENUES					
100-43410-000-000	STATE SHARED REVENUE	.00	52,626.30	9,035.70	(43,590.60)	582.4
100-43411-000-000	PERSONAL PROPERTY AID	.00	29,290.86	.00	(29,290.86)	.0
100-43412-000-000	EXPENDITURE RESTRAINT	.00	26,027.83	26,027.83	.00	100.0
100-43413-000-000	SUPPLEMENTAL AID	.00	7,655.90	49,891.84	42,235.94	15.3
100-43420-000-000	FIRE INSURANCE DUES	.00	33,101.85	23,500.00	(9,601.85)	140.9
100-43430-000-000	COMPUTER AIDS	.00	787.75	787.75	.00	100.0
100-43531-000-000	STATE AID - ROADS	.00	123,872.54	115,699.32	(8,173.22)	107.1
100-43650-000-000	FOREST LANDS	.00	4.00	4.00	.00	100.0
100-43690-000-000	STATE GRANTS - OTHER	.00	6,998.58	14,700.00	7,701.42	47.6
100-43790-000-000	GRANTS - OTHER	.00	.00	500.00	500.00	.0
100-43791-000-000	RECYCLING REBATE	.00	7,751.17	5,500.00	(2,251.17)	140.9
	TOTAL INTERGOVERNMENTAL REVENUES	.00	288,116.78	245,646.44	(42,470.34)	117.3
	LICENSES AND PERMITS					
100-44110-000-000	LIQUOR LICENSES	.00	16,506.59	18,000.00	1,493.41	91.7
100-44120-000-000	OPERATORS LICENSES	.00	890.00	2,000.00	1,110.00	44.5
100-44140-000-000	TOBACCO LICENSES	.00	250.00	250.00	.00	100.0
100-44210-000-000	DOG LICENSES	.00	160.50	75.00	(85.50)	214.0
100-44300-000-000	BUILDING PERMITS	.00	23,500.13	20,000.00	(3,500.13)	117.5
100-44410-000-000	ZONING FEES & PERMITS	.00	34,650.00	15,000.00	(19,650.00)	231.0
100-44990-000-000	OTHER PERMITS	.00	140,925.00	195,000.00	54,075.00	72.3
	TOTAL LICENSES AND PERMITS	.00	216,882.22	250,325.00	33,442.78	86.6
	FINES, FORFEITS, AND PENALTIES					
100-45100-000-000	COURT FINES	.00	3,716.06	1,000.00	(2,716.06)	371.6
100-45210-000-000	CITATIONS/PKG TICKETS	.00	5,580.00	1,000.00	(4,580.00)	558.0
	TOTAL FINES, FORFEITS, AND PENALTIES	.00	9,296.06	2,000.00	(7,296.06)	464.8

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICES					
100-46110-000-000	ASSESSMENT LETTER FEES	.00	2,070.00	3,200.00	1,130.00	64.7
100-46120-000-000	PLAN COMMISSION FEES	.00	17,000.00	14,000.00	(3,000.00)	121.4
100-46140-000-000	PUBLISHING FEES	.00	1,200.00	800.00	(400.00)	150.0
100-46161-000-000	MEMORIALS	.00	2,000.00	500.00	(1,500.00)	400.0
100-46190-000-000	MISC CHARGES FOR SERVICES	.00	829.73	1,250.00	420.27	66.4
100-46310-000-000	HWY DEPT CHGS REIMB	.00	.00	150.00	150.00	.0
100-46350-000-000	TRANSPORTATION DONATIONS	.00	3,000.00	10,000.00	7,000.00	30.0
100-46710-000-000	LIBRARY CHARGES	.00	3,887.85	2,000.00	(1,887.85)	194.4
100-46720-000-000	PARK RENTAL	.00	10,349.36	4,500.00	(5,849.36)	230.0
100-46750-000-000	RECREATION CHARGES	.00	.00	4,000.00	4,000.00	.0
	TOTAL PUBLIC CHARGES FOR SERVICES	.00	40,336.94	40,400.00	63.06	99.8
	MISCELLANEOUS REVENUES					
100-48110-000-000	INTEREST ON INVESTMENTS	.00	184,140.58	115,000.00	(69,140.58)	160.1
100-48210-000-000	POST OFFICE RENTAL	.00	18,867.00	18,867.00	.00	100.0
100-48215-000-000	POST OFFICE REIMB	.00	955.99	2,500.00	1,544.01	38.2
100-48220-000-000	VILLAGE HALL RENTAL	.00	1,715.04	1,000.00	(715.04)	171.5
100-48240-000-000	FIRE STATION RENTAL	.00	1,178.18	1,500.00	321.82	78.6
100-48250-000-000	EMS BUILDING RENTAL CHARGES	.00	6,955.71	8,800.00	1,844.29	79.0
100-48260-000-000	LAND LEASES	.00	500.00	400.00	(100.00)	125.0
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	.00	10,000.00	.00	(10,000.00)	.0
100-48422-000-000	INSURANCE RECOVERY	.00	5,195.00	.00	(5,195.00)	.0
100-48500-000-000	DONATIONS	.00	84.25	.00	(84.25)	.0
100-48995-000-000	MISC OTHER REVENUE	.00	9,211.51	250.00	(8,961.51)	3684.6
	TOTAL MISCELLANEOUS REVENUES	.00	238,803.26	148,317.00	(90,486.26)	161.0
	OTHER FINANCING SOURCES					
100-49250-000-000	TRANSFERS FROM TID FUND	.00	.00	290,000.00	290,000.00	.0
100-49260-000-000	TRANSFERS FROM WATER: PILOT	.00	54,537.00	54,537.00	.00	100.0
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	.00	59,406.00	59,406.00	.00	100.0
	TOTAL OTHER FINANCING SOURCES	.00	113,943.00	403,943.00	290,000.00	28.2
	TOTAL FUND REVENUE	57,600.00	3,586,161.44	3,768,935.44	182,774.00	95.2

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51100-111-00	FULL-TIME WAGES - BOARD	.00	56,675.00	55,000.00	(1,675.00)	103.1
100-51100-132-00	SOCIAL SECURITY - BOARD	.00	4,335.74	4,208.00	(127.74)	103.0
100-51100-143-00	RECOGNITION - BOARD	.00	410.51	500.00	89.49	82.1
100-51100-144-00	MILEAGE - BOARD	.00	352.10	100.00	(252.10)	352.1
100-51100-145-00	EXPENSE ALLOWANCE - BOARD	.00	152.97	250.00	97.03	61.2
100-51100-200-00	CONTRACTED SERVICES - BOARD	.00	188.00	.00	(188.00)	.0
100-51100-310-00	COMPUTER SOFTWARE - BOARD	.00	78.54	4,000.00	3,921.46	2.0
100-51100-311-00	WEBSITE - VILLAGE BOARD	.00	23.17	4,415.00	4,391.83	.5
100-51100-312-00	IT SUPPORT - BOARD	.00	1,767.72	1,750.00	(17.72)	101.0
100-51100-321-00	OFFICE SUPPLIES - BOARD	.00	90.00	500.00	410.00	18.0
100-51100-325-00	ADVERTISING & NOTICES - BOARD	.00	1,127.97	2,500.00	1,372.03	45.1
100-51100-332-00	EDUCATION & TRAINING - BOARD	.00	147.75	300.00	152.25	49.3
100-51100-333-00	CONFERENCES & MEETINGS - BOARD	.00	470.00	500.00	30.00	94.0
100-51100-512-00	WORKERS COMP - BOARD	.00	67.00	88.00	21.00	76.1
	TOTAL VILLAGE BOARD	.00	65,886.47	74,111.00	8,224.53	88.9
	LEGAL					
100-51300-209-00	LEGAL EXPENSES	3,524.50	40,354.50	45,000.00	4,645.50	89.7
	TOTAL LEGAL	3,524.50	40,354.50	45,000.00	4,645.50	89.7

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATOR					
100-51410-111-00	FULL-TIME WAGES - ADMIN	177.54	48,635.57	44,443.00	(4,192.57)	109.4
100-51410-112-00	FULL-TIME OT WAGES - ADMIN	.00	2,496.24	.00	(2,496.24)	.0
100-51410-113-00	COMP TIME - ADMIN	.00	728.78	.00	(728.78)	.0
100-51410-114-00	UNWORKED WAGES - ADMIN	171.01	28,911.33	.00	(28,911.33)	.0
100-51410-115-00	BONUSES - ADMIN	.00	2,325.00	.00	(2,325.00)	.0
100-51410-131-00	RETIREMENT - ADMIN	25.10	3,356.82	3,673.00	316.18	91.4
100-51410-132-00	SOCIAL SECURITY - ADMIN	26.66	6,601.72	3,979.00	(2,622.72)	165.9
100-51410-133-00	HEALTH BENEFITS - ADMIN	.00	5,053.50	10,425.00	5,371.50	48.5
100-51410-134-00	DENTAL BENEFITS - ADMIN	.00	635.19	585.00	(50.19)	108.6
100-51410-135-00	LIFE BENEFITS - ADMIN	.00	539.83	302.00	(237.83)	178.8
100-51410-136-00	DISABILITY BENEFITS - ADMIN	.00	169.33	188.00	18.67	90.1
100-51410-137-00	HSA BENEFITS - ADMIN	.00	578.03	2,115.00	1,536.97	27.3
100-51410-138-00	EAP BENEFITS - ADMIN	.00	275.64	276.00	.36	99.9
100-51410-140-00	VISION BENEFITS - ADMIN	.00	65.53	68.00	2.47	96.4
100-51410-142-00	RECRUITING - ADMIN	.00	17,627.40	1,000.00	(16,627.40)	1762.7
100-51410-143-00	RECOGNITION - ADMIN	.00	1,080.28	900.00	(180.28)	120.0
100-51410-144-00	MILEAGE - ADMIN	.00	136.36	1,000.00	863.64	13.6
100-51410-145-00	EXPENSE ALLOWANCE - ADMIN	.00	147.00	1,000.00	853.00	14.7
100-51410-190-00	OTHER PERSONNEL EXP - ADMIN	.00	.00	500.00	500.00	.0
100-51410-204-00	CELL PHONE - ADMIN	.00	3.95	1,000.00	996.05	.4
100-51410-302-00	COMPUTER EQUIPMENT - ADMIN	.00	.00	2,000.00	2,000.00	.0
100-51410-310-00	COMPUTER SOFTWARE - ADMIN	.00	3,073.91	1,750.00	(1,323.91)	175.7
100-51410-312-00	IT SUPPORT - ADMIN	.00	8,340.22	7,000.00	(1,340.22)	119.2
100-51410-321-00	OFFICE SUPPLIES - ADMIN	(51.31)	2,468.80	3,000.00	531.20	82.3
100-51410-322-00	POSTAGE - ADMIN	.00	2,867.08	3,300.00	432.92	86.9
100-51410-323-00	PUBLICATIONS & SUBSCRIPTIONS	.00	90.00	300.00	210.00	30.0
100-51410-324-00	PRINTING & COPYING - ADMIN	.00	5,940.53	6,000.00	59.47	99.0
100-51410-325-00	ADVERTISING & NOTICES - ADMIN	.00	.00	500.00	500.00	.0
100-51410-326-00	OFFICE EQUIPMENT - ADMIN	.00	210.62	500.00	289.38	42.1
100-51410-331-00	MEMBERSHIP DUES - ADMIN	.00	3,133.51	2,574.51	(559.00)	121.7
100-51410-332-00	EDUCATION & TRAINING - ADMIN	.00	99.00	300.00	201.00	33.0
100-51410-333-00	CONFERENCES & MEETINGS - ADMIN	.00	.00	1,500.00	1,500.00	.0
100-51410-352-00	MINOR EQUIPMENT & TOOL - ADMIN	.00	32.46	.00	(32.46)	.0
100-51410-353-00	GENERAL SUPPLIES - ADMIN	.00	11.18	150.00	138.82	7.5
100-51410-392-00	MISCELLANEOUS - ADMIN	.00	.00	100.00	100.00	.0
100-51410-512-00	WORKERS COMP - ADMIN	.00	219.06	427.00	207.94	51.3
100-51410-551-00	OTHER FEES & CHARGES - ADMIN	.00	392.89	1,000.00	607.11	39.3
	TOTAL ADMINISTRATOR	349.00	146,246.76	101,855.51	(44,391.25)	143.6

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
100-51420-111-00	FULL-TIME WAGES - CLERK	953.60	33,556.88	41,459.00	7,902.12	80.9
100-51420-112-00	FT OVERTIME WAGES - CLERK	.00	4,036.98	2,990.00	(1,046.98)	135.0
100-51420-113-00	COMP TIME - CLERK	.00	89.40	.00	(89.40)	.0
100-51420-114-00	UNWORKED WAGES - CLERK	548.32	14,863.47	.00	(14,863.47)	.0
100-51420-131-00	RETIREMENT - CLERK	108.14	2,819.79	3,099.00	279.21	91.0
100-51420-132-00	SOCIAL SECURITY - CLERK	114.90	3,721.97	3,411.00	(310.97)	109.1
100-51420-133-00	HEALTH BENEFITS - CLERK	.00	6,004.58	5,059.00	(945.58)	118.7
100-51420-134-00	DENTAL BENEFITS - CLERK	.00	279.96	330.00	50.04	84.8
100-51420-135-00	LIFE BENEFITS - CLERK	.00	61.69	61.00	(.69)	101.1
100-51420-136-00	DISABILITY BENEFITS - CLERK	.00	87.52	250.00	162.48	35.0
100-51420-137-00	HSA BENEFITS - CLERK	.00	4,648.19	2,532.00	(2,116.19)	183.6
100-51420-138-00	EAP BENEFITS - CLERK	.00	137.76	131.00	(6.76)	105.2
100-51420-140-00	VISION BENEFITS - CLERK	.00	14.56	42.00	27.44	34.7
100-51420-144-00	MILEAGE - CLERK	.00	190.40	125.00	(65.40)	152.3
100-51420-310-00	COMPUTER SOFTWARE - CLERK	.00	.00	500.00	500.00	.0
100-51420-312-00	IT SUPPORT - CLERK	.00	341.51	400.00	58.49	85.4
100-51420-325-00	ADVERTISING & NOTICES - CLERK	.00	599.46	.00	(599.46)	.0
100-51420-331-00	MEMBERSHIP DUES - CLERK	.00	65.00	200.00	135.00	32.5
100-51420-332-00	EDUCATION & TRAINING - CLERK	.00	450.00	400.00	(50.00)	112.5
100-51420-333-00	CONFERENCES & MEETINGS - CLERK	.00	229.00	650.00	421.00	35.2
100-51420-392-00	MISCELLANEOUS - CLERK	.00	20.00	.00	(20.00)	.0
100-51420-512-00	WORKERS COMP - CLERK	.00	71.26	134.00	62.74	53.2
100-51420-551-00	OTHER FEES & CHARGES - CLERK	.00	141.20	.00	(141.20)	.0
	TOTAL CLERK	1,724.96	72,430.58	61,773.00	(10,657.58)	117.3

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ELECTIONS					
100-51430-111-00	FULL-TIME WAGES - ELECTIONS	214.56	4,396.57	9,674.00	5,277.43	45.5
100-51430-112-00	FT OVERTIME WAGES - ELECTIONS	.00	641.33	997.00	355.67	64.3
100-51430-114-00	UNWORKED WAGES - ELECTIONS	95.36	899.96	.00	(899.96)	.0
100-51430-121-00	PART-TIME WAGES - ELECTIONS	.00	2,445.17	2,530.00	84.83	96.7
100-51430-131-00	RETIREMENT - ELECTIONS	22.31	422.16	711.00	288.84	59.4
100-51430-132-00	SOCIAL SECURITY - ELECTIONS	23.71	489.86	977.00	487.14	50.1
100-51430-133-00	HEALTH BENEFITS - ELECTIONS	.00	1,250.40	1,161.00	(89.40)	107.7
100-51430-134-00	DENTAL BENEFITS - ELECTIONS	.00	66.39	76.00	9.61	87.4
100-51430-135-00	LIFE BENEFITS - ELECTIONS	.00	11.93	14.00	2.07	85.2
100-51430-136-00	DISABILITY BENEFITS - ELECTION	.00	23.48	57.00	33.52	41.2
100-51430-137-00	HSA BENEFITS - ELECTIONS	.00	245.37	581.00	335.63	42.2
100-51430-140-00	VISION BENEFITS - ELECTIONS	.00	7.21	10.00	2.79	72.1
100-51430-144-00	MILEAGE - ELECTIONS	.00	163.80	75.00	(88.80)	218.4
100-51430-310-00	COMPUTER SOFTWARE- ELECTIONS	.00	1,197.26	2,000.00	802.74	59.9
100-51430-321-00	OFFICE SUPPLIES - ELECTIONS	.00	48.37	150.00	101.63	32.3
100-51430-322-00	POSTAGE - ELECTIONS	.00	298.03	300.00	1.97	99.3
100-51430-324-00	PRINTING & COPYING - ELECTIONS	.00	21.11	25.00	3.89	84.4
100-51430-325-00	ADVERTISING & NOTICES - ELECTI	.00	.00	45.00	45.00	.0
100-51430-332-00	EDUCATION & TRAINING - ELECTIO	.00	99.00	150.00	51.00	66.0
100-51430-333-00	CONFERENCES & MEETINGS - ELECT	.00	95.00	.00	(95.00)	.0
100-51430-353-00	GENERAL SUPPLIES - ELECTIONS	.00	292.72	350.00	57.28	83.6
	TOTAL ELECTIONS	355.94	13,115.12	19,883.00	6,767.88	66.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE DIRECTOR/TREASURER					
100-51510-111-00	FULL-TIME WAGES - FINANCE	957.57	60,680.91	58,092.00	(2,588.91)	104.5
100-51510-114-00	UNWORKED WAGES - FINANCE	654.08	3,792.07	.00	(3,792.07)	.0
100-51510-131-00	RETIREMENT - FINANCE	116.04	4,915.13	4,199.00	(716.13)	117.1
100-51510-132-00	SOCIAL SECURITY - FINANCE	123.29	4,995.85	4,606.00	(389.85)	108.5
100-51510-133-00	HEALTH BENEFITS - FINANCE	.00	6,591.84	8,070.00	1,478.16	81.7
100-51510-134-00	DENTAL BENEFITS - FINANCE	.00	403.89	472.00	68.11	85.6
100-51510-135-00	LIFE BENEFITS - FINANCE	.00	101.38	131.00	29.62	77.4
100-51510-136-00	DISABILITY BENEFITS - FINANCE	.00	251.14	231.00	(20.14)	108.7
100-51510-137-00	HSA BENEFITS - FINANCE	.00	3,487.30	2,970.00	(517.30)	117.4
100-51510-138-00	EAP BENEFITS - FINANCE	.00	137.76	131.00	(6.76)	105.2
100-51510-140-00	VISION BENEFITS - FINANCE	.00	50.05	58.00	7.95	86.3
100-51510-142-00	RECRUITING - FINANCE	.00	2.00	.00	(2.00)	.0
100-51510-143-00	RECOGNITION - FINANCE	.00	600.00	450.00	(150.00)	133.3
100-51510-144-00	MILEAGE - FINANCE	.00	80.50	1,000.00	919.50	8.1
100-51510-145-00	EXPENSE ALLOWANCE - FINANCE	.00	.00	300.00	300.00	.0
100-51510-200-00	CONTRACTED SERVICES - FINANCE	(4,982.52)	24,165.93	20,100.00	(4,065.93)	120.2
100-51510-310-00	COMPUTER SOFTWARE - FINANCE	.00	3,907.28	6,550.00	2,642.72	59.7
100-51510-312-00	IT SUPPORT - FINANCE	.00	401.56	750.00	348.44	53.5
100-51510-322-00	POSTAGE - FINANCE	.00	1,331.54	1,200.00	(131.54)	111.0
100-51510-325-00	ADVERTISING & NOTICES - FINANC	.00	247.00	350.00	103.00	70.6
100-51510-331-00	MEMBERSHIP DUES - FINANCE	.00	25.00	900.00	875.00	2.8
100-51510-332-00	EDUCATION & TRAINING - FINANCE	.00	.00	500.00	500.00	.0
100-51510-333-00	CONFERENCES & MEETINGS - FINAN	.00	175.00	2,000.00	1,825.00	8.8
100-51510-392-00	MISCELLANEOUS - FINANCE	.00	107.98	200.00	92.02	54.0
100-51510-512-00	WORKERS COMP - FINANCE	.00	100.52	146.00	45.48	68.9
100-51510-550-00	FEES & FINANCE CHARGES - FINAN	(422.65)	4,882.30	3,000.00	(1,882.30)	162.7
100-51510-551-00	OTHER FEES - FINANCE	.00	.00	50.00	50.00	.0
	TOTAL FINANCE DIRECTOR/TREASURER	(3,554.19)	121,433.93	116,456.00	(4,977.93)	104.3
	PROPERTY ASSESSMENT					
100-51520-200-00	CONTRACTED SERVICES - ASSESSOR	.00	28,500.00	28,500.00	.00	100.0
	TOTAL PROPERTY ASSESSMENT	.00	28,500.00	28,500.00	.00	100.0
	AUDIT AND CONSULTING					
100-51530-210-00	AUDIT FEES - AUDIT & CONSULTIN	.00	18,336.34	17,600.00	(736.34)	104.2
	TOTAL AUDIT AND CONSULTING	.00	18,336.34	17,600.00	(736.34)	104.2

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL BUILDINGS AND PLANT					
100-51600-111-00	FULL-TIME WAGES - GEN BLDGS	44.40	25,593.75	20,648.00	(4,945.75)	124.0
100-51600-112-00	FT OVERTIME WAGES - GEN BLDGS	.00	583.71	430.00	(153.71)	135.8
100-51600-121-00	PART-TIME WAGES - GEN BLDGS	148.20	2,817.43	143.00	(2,674.43)	1970.2
100-51600-131-00	RETIREMENT - GEN BLDGS	3.20	1,803.44	1,452.00	(351.44)	124.2
100-51600-132-00	SOCIAL SECURITY - GEN BLDGS	14.73	2,115.89	1,715.00	(400.89)	123.4
100-51600-133-00	HEALTH BENEFITS - GEN BLDGS	.00	7,998.94	5,918.00	(2,080.94)	135.2
100-51600-134-00	DENTAL BENEFITS - GEN BLDGS	.00	473.31	420.00	(53.31)	112.7
100-51600-135-00	LIFE BENEFITS - GEN BLDGS	.00	22.40	16.00	(6.40)	140.0
100-51600-136-00	DISABILITY BENEFITS - GEN BLDG	.00	87.62	74.00	(13.62)	118.4
100-51600-137-00	HSA BENEFITS - GEN BLDGS	.00	273.31	1,152.00	878.69	23.7
100-51600-140-00	VISION BENEFITS - GEN BLDGS	.00	64.36	62.00	(2.36)	103.8
100-51600-200-00	CONTRACTED SERVICES - GEN BLDG	.00	1,095.50	3,000.00	1,904.50	36.5
100-51600-201-00	ELECTRIC & GAS - GEN BLDGS	.00	13,891.97	10,750.00	(3,141.97)	129.2
100-51600-202-00	WATER SEWER STORM - GEN BLDGS	.00	2,789.39	2,450.00	(339.39)	113.9
100-51600-203-00	TELEPHONE - GEN BLDGS	.00	759.97	800.00	40.03	95.0
100-51600-205-00	INTERNET - GEN BLDGS	.00	2,022.67	2,250.00	227.33	89.9
100-51600-353-00	GENERAL SUPPLIES - GEN BLDGS	.00	330.71	500.00	169.29	66.1
100-51600-361-00	REPAIRS & MAINTENANCE - GEN BL	.00	122.64	500.00	377.36	24.5
100-51600-362-00	GROUNDS MAINTENANCE - GEN BLDG	.00	.00	500.00	500.00	.0
100-51600-366-00	BUILDING MAINTENANCE - GEN BLD	.00	86.00	3,500.00	3,414.00	2.5
100-51600-401-00	CUSTODIAL SUPPLIES - GEN BLDGS	.00	6,156.39	7,000.00	843.61	88.0
100-51600-510-00	PROPERTY & LIABILITY INS - GEN	.00	9,265.53	9,720.00	454.47	95.3
	TOTAL GENERAL BUILDINGS AND PLANT	210.53	78,354.93	73,000.00	(5,354.93)	107.3
	VILLAGE HALL					
100-51610-200-00	CONTRACTED SERVICES - VH	.00	.00	500.00	500.00	.0
100-51610-201-00	ELECTRIC & GAS - VH	.00	2,353.75	8,000.00	5,646.25	29.4
100-51610-202-00	WATER SEWER STORM - VH	.00	2,346.27	2,750.00	403.73	85.3
100-51610-203-00	TELEPHONE - VH	.00	279.98	500.00	220.02	56.0
100-51610-205-00	INTERNET - VH	.00	1,961.80	1,850.00	(111.80)	106.0
100-51610-353-00	GENERAL SUPPLIES - VH	.00	13.22	100.00	86.78	13.2
100-51610-361-00	REPAIRS & MAINTENANCE - VH	.00	647.52	1,000.00	352.48	64.8
100-51610-366-00	BUILDING MAINTENANCE - VH	.00	936.00	5,000.00	4,064.00	18.7
100-51610-599-00	LICENSE & PERMIT FEES - VH	.00	153.38	.00	(153.38)	.0
	TOTAL VILLAGE HALL	.00	8,691.92	19,700.00	11,008.08	44.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POST OFFICE					
100-51620-111-00	FULL TIME WAGES - POST OFFICE	.00	707.03	1,875.00	1,167.97	37.7
100-51620-112-00	FT OT WAGES - POST OFFICE	.00	.00	187.00	187.00	.0
100-51620-121-00	PART TIME WAGES - POST OFFICE	.00	233.81	.00	(233.81)	.0
100-51620-131-00	RETIREMENT - POST OFFICE	.00	49.15	133.00	83.85	37.0
100-51620-132-00	SOCIAL SECURITY - POST OFFICE	.00	68.34	165.00	96.66	41.4
100-51620-133-00	HEALTH BENEFITS - POST OFFICE	.00	280.77	569.00	288.23	49.3
100-51620-134-00	DENTAL BENEFITS - POST OFFICE	.00	17.29	46.00	28.71	37.6
100-51620-135-00	LIFE BENEFITS - POST OFFICE	.00	.66	2.00	1.34	33.0
100-51620-136-00	DISABILITY - POST OFFICE	.00	2.75	7.00	4.25	39.3
100-51620-140-00	DISABILITY - POST OFFICE	.00	2.50	7.00	4.50	35.7
100-51620-366-00	BUILDING MAINT - POST OFFICE	.00	5,839.86	4,500.00	(1,339.86)	129.8
	TOTAL POST OFFICE	.00	7,202.16	7,491.00	288.84	96.1
	FIRE STATION					
100-51630-200-00	CONTRACTED SERVICES - FIRE STA	.00	1,015.01	3,000.00	1,984.99	33.8
100-51630-201-00	ELECTRIC & GAS - FIRE STATION	.00	24,260.62	42,000.00	17,739.38	57.8
100-51630-202-00	WATER SEWER STORM - FIRE STATI	.00	9,421.85	10,000.00	578.15	94.2
100-51630-207-00	RECYCLING - FIRE STATION	.00	696.44	750.00	53.56	92.9
100-51630-353-00	GENERAL SUPPLIES - FIRE STATIO	.00	237.80	350.00	112.20	67.9
100-51630-362-00	GROUNDS MAINTENANCE - FIRE ST	.00	848.34	5,000.00	4,151.66	17.0
100-51630-366-00	BUILDING MAINTENANCE - FIRE ST	.00	9,084.07	15,000.00	5,915.93	60.6
100-51630-369-00	EQUIPMENT MAINT - FIRE STATION	.00	1,988.38	18,000.00	16,011.62	11.1
100-51630-401-00	CUSTODIAL SUPPLIES - FIRE STAT	.00	.00	150.00	150.00	.0
	TOTAL FIRE STATION	.00	47,552.51	94,250.00	46,697.49	50.5
	ADMINISTRATION BUILDING					
100-51640-200-00	CONTRACTED SERVICES - ADMIN BL	.00	739.13	2,000.00	1,260.87	37.0
100-51640-201-00	ELECTRIC & GAS - ADMIN BLDG	.00	5,294.01	5,000.00	(294.01)	105.9
100-51640-202-00	WATER SEWER STORM - ADMIN BLDG	.00	906.22	1,000.00	93.78	90.6
100-51640-203-00	TELEPHONE - ADMIN BLDG	.00	2,225.65	2,500.00	274.35	89.0
100-51640-205-00	INTERNET - ADMIN BLDG	.00	1,783.66	2,100.00	316.34	84.9
100-51640-353-00	GENERAL SUPPLIES - ADMIN BLDG	.00	100.86	100.00	(.86)	100.9
100-51640-361-00	REPAIRS & MAINT - ADMIN BLDG	.00	387.42	400.00	12.58	96.9
100-51640-362-00	GROUNDS MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00	.0
100-51640-366-00	BUILDING MAINT - ADMIN BLDG	.00	590.11	1,000.00	409.89	59.0
	TOTAL ADMINISTRATION BUILDING	.00	12,027.06	15,100.00	3,072.94	79.7
	TAX REFUNDS/UNCOLLECTED TAXES					
100-51910-391-00	UNCOLLECTIBLE TAXES	.00	.00	50.00	50.00	.0
	TOTAL TAX REFUNDS/UNCOLLECTED TAXES	.00	.00	50.00	50.00	.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LAW ENFORECEMENT INSURANCE					
100-51931-514-00	CRIME INSURANCE	.00	216.40	744.60	528.20	29.1
	TOTAL LAW ENFORECEMENT INSURANCE	.00	216.40	744.60	528.20	29.1
	PROPERTY INSURANCE					
100-51938-510-00	PROPERTY & LIABILITY INSURANCE	.00	7,428.80	8,424.00	995.20	88.2
	TOTAL PROPERTY INSURANCE	.00	7,428.80	8,424.00	995.20	88.2
	LAW ENFORCEMENT					
100-52100-200-00	LAW ENFORCEMENT SERVICES	.00	4,371.50	6,000.00	1,628.50	72.9
	TOTAL LAW ENFORCEMENT	.00	4,371.50	6,000.00	1,628.50	72.9
	FIRE DEPARTMENT SUPPORT					
100-52200-000-00	FIRE DEPARTMENT SUPPORT	.00	186,838.49	171,032.36	(15,806.13)	109.2
	TOTAL FIRE DEPARTMENT SUPPORT	.00	186,838.49	171,032.36	(15,806.13)	109.2
	BUILDING INSPECTOR					
100-52400-200-00	BUILDING INSPECTOR SERVICES	.00	18,357.91	30,000.00	11,642.09	61.2
	TOTAL BUILDING INSPECTOR	.00	18,357.91	30,000.00	11,642.09	61.2

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPT OF PUBLIC WORKS					
100-53312-111-00	FULL-TIME WAGES - PUBLIC WORKS	3,040.78	104,754.22	116,734.00	11,979.78	89.7
100-53312-112-00	FT OT WAGES - PUBLIC WORKS	.00	3,870.95	3,248.00	(622.95)	119.2
100-53312-113-00	COMP TIME - PUBLIC WORKS	.00	722.13	.00	(722.13)	.0
100-53312-114-00	UNWORKED WAGES - PUBLIC WORKS	2,976.92	38,138.71	.00	(38,138.71)	.0
100-53312-121-00	PART-TIME WAGES - PUBLIC WORKS	434.72	13,329.04	2,662.00	(10,667.04)	500.7
100-53312-131-00	RETIREMENT - PUBLIC WORKS	433.27	10,324.27	8,614.00	(1,710.27)	119.9
100-53312-132-00	SOCIAL SECURITY - PUBLIC WORKS	493.61	12,534.69	10,081.00	(2,453.69)	124.3
100-53312-133-00	HEALTH BENEFITS - PUBLIC WORKS	.00	41,815.78	30,690.00	(11,125.78)	136.3
100-53312-134-00	DENTAL BENEFITS - PUBLIC WORKS	.00	2,426.43	2,327.00	(99.43)	104.3
100-53312-135-00	LIFE BENEFITS - PUBLIC WORKS	.00	242.94	283.00	40.06	85.8
100-53312-136-00	DISABILITY BENEFITS - PW	.00	520.89	450.00	(70.89)	115.8
100-53312-137-00	HSA BENEFITS - PUBLIC WORKS	.00	21,545.10	6,882.00	(14,663.10)	313.1
100-53312-138-00	EAP BENEFITS - PUBLIC WORKS	.00	689.04	689.00	(.04)	100.0
100-53312-140-00	VISION BENEFITS - PUBLIC WORKS	.00	333.60	337.00	3.40	99.0
100-53312-141-00	UNIFORMS & CLOTHING - PW	.00	2,568.17	2,900.00	331.83	88.6
100-53312-142-00	RECRUITING - PUBLIC WORKS	.00	63.70	500.00	436.30	12.7
100-53312-143-00	RECOGNITION - PUBLIC WORKS	.00	3,150.00	3,650.00	500.00	86.3
100-53312-144-00	MILEAGE - PUBLIC WORKS	.00	33.60	600.00	566.40	5.6
100-53312-145-00	EXPENSE ALLOWANCE - PUBLIC WOR	.00	196.88	300.00	103.12	65.6
100-53312-190-00	OTHER PERSONNEL EXP - PW	.00	12.50	600.00	587.50	2.1
100-53312-200-00	CONTRACTED SERVICES - PW	.00	270.75	300.00	29.25	90.3
100-53312-202-00	WATER SEWER STORM - PW	.00	52,590.61	55,000.00	2,409.39	95.6
100-53312-204-00	CELL PHONE - PUBLIC WORKS	.00	3,411.29	2,500.00	(911.29)	136.5
100-53312-303-00	EQUIPMENT RENTAL - PUBLIC WORK	.00	4,000.00	.00	(4,000.00)	.0
100-53312-310-00	COMPUTER SOFTWARE - PW	.00	891.74	.00	(891.74)	.0
100-53312-312-00	IT SUPPORT - PUBLIC WORKS	.00	2,690.95	1,700.00	(990.95)	158.3
100-53312-321-00	OFFICE SUPPLIES - PUBLIC WORKS	.00	81.04	250.00	168.96	32.4
100-53312-324-00	PRINTING & COPYING - PW	.00	163.83	.00	(163.83)	.0
100-53312-331-00	MEMBERSHIP DUES - PW	.00	.00	370.00	370.00	.0
100-53312-332-00	EDUCATION & TRAINING - PW	.00	1,498.49	2,800.00	1,301.51	53.5
100-53312-333-00	CONFERENCES & MEETINGS - PW	.00	1,007.98	750.00	(257.98)	134.4
100-53312-351-00	MEDICAL & SAFETY - PUBLIC WORK	.00	1,744.19	4,000.00	2,255.81	43.6
100-53312-352-00	MINOR EQUIPMENT & TOOLS - PW	.00	4,313.06	6,750.00	2,436.94	63.9
100-53312-353-00	GENERAL SUPPLIES - PUBLIC WORK	.00	1,667.58	2,500.00	832.42	66.7
100-53312-403-00	SHOP SUPPLIES - PUBLIC WORKS	.00	1,079.34	2,100.00	1,020.66	51.4
100-53312-512-00	WORKERS COMP - PUBLIC WORKS	.00	9,597.32	17,177.60	7,580.28	55.9
	TOTAL DEPT OF PUBLIC WORKS	7,379.30	342,280.81	287,744.60	(54,536.21)	119.0
	DPW MACHINERY					
100-53313-301-00	GAS, OIL, FLUIDS - PW MACHINER	1,245.02	12,023.81	14,000.00	1,976.19	85.9
100-53313-361-00	REPAIRS & MAINT - PW MACHINERY	.00	16,758.29	15,000.00	(1,758.29)	111.7
100-53313-363-00	VEHICLE MAINTENANCE - PW MACHI	638.87	4,546.78	5,000.00	453.22	90.9
100-53313-408-00	MISCELLANEOUS - PW MACHINERY	.00	8,661.45	8,743.00	81.55	99.1
100-53313-511-00	VEHICLE INSURANCE - PW MACHINE	.00	2,572.00	3,380.00	808.00	76.1
	TOTAL DPW MACHINERY	1,883.89	44,562.33	46,123.00	1,560.67	96.6

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET MAINTENANCE					
100-53314-111-00	FULL-TIME WAGES - ST MAINT	185.18	31,413.00	42,315.00	10,902.00	74.2
100-53314-112-00	FT OVERTIME WAGES - ST MAINT	.00	606.47	374.00	(232.47)	162.2
100-53314-121-00	PART-TIME WAGES - ST MAINT	.00	143.88	550.00	406.12	26.2
100-53314-131-00	RETIREMENT - ST MAINT	13.33	2,226.04	2,982.00	755.96	74.7
100-53314-132-00	SOCIAL SECURITY - ST MAINT	14.17	2,326.14	3,576.00	1,249.86	65.1
100-53314-133-00	HEALTH BENEFITS - ST MAINT	.00	10,874.34	12,354.00	1,479.66	88.0
100-53314-134-00	DENTAL BENEFITS - ST MAINT	.00	624.38	914.00	289.62	68.3
100-53314-135-00	LIFE BENEFITS - ST MAINT	.00	32.14	34.00	1.86	94.5
100-53314-136-00	DISABILITY BENEFITS - ST MAINT	.00	122.06	152.00	29.94	80.3
100-53314-137-00	HSA BENEFITS - ST MAINT	.00	765.26	2,385.00	1,619.74	32.1
100-53314-140-00	VISION BENEFITS - ST MAINT	.00	80.85	138.00	57.15	58.6
100-53314-200-00	CONTRACTED SERVICES - ST MAINT	666.07	10,662.51	14,000.00	3,337.49	76.2
100-53314-303-00	EQUIPMENT RENTAL - ST MAINT	.00	.00	2,000.00	2,000.00	.0
100-53314-312-00	IT SUPPORT - ST MAINT	.00	.00	3,000.00	3,000.00	.0
100-53314-332-00	EDUCATION & TRAININ - ST MAINT	.00	.00	1,000.00	1,000.00	.0
100-53314-352-00	MINOR EQUIP & TOOLS - ST MAINT	.00	.00	1,000.00	1,000.00	.0
100-53314-353-00	GENERAL SUPPLIES - ST MAINT	.00	680.46	7,250.00	6,569.54	9.4
100-53314-361-00	REPAIRS & MAINTENANCE - ST MAI	.00	.00	500.00	500.00	.0
100-53314-406-00	CRACK FILLING - ST MAINT	.00	.00	500.00	500.00	.0
100-53314-407-00	PATCH MATERIALS - ST MAINT	.00	.00	1,500.00	1,500.00	.0
100-53314-408-00	MISCELLANEOUS - ST MAINT	.00	.00	500.00	500.00	.0
	TOTAL STREET MAINTENANCE	878.75	60,557.53	97,024.00	36,466.47	62.4
	STREET CLEANING					
100-53316-200-00	CONTRACTED SERVICES - STREET C	.00	4,247.94	5,000.00	752.06	85.0
	TOTAL STREET CLEANING	.00	4,247.94	5,000.00	752.06	85.0
	SNOW AND ICE					
100-53317-200-00	CONTRACTED SERVICES - SNOW & I	.00	21,738.66	30,000.00	8,261.34	72.5
100-53317-352-00	MINOR EQUIP & TOOLS - SNOW & I	.00	9,999.49	16,978.00	6,978.51	58.9
100-53317-404-00	SALT - SNOW & ICE	.00	.00	2,000.00	2,000.00	.0
	TOTAL SNOW AND ICE	.00	31,738.15	48,978.00	17,239.85	64.8
	STREET SIGNS					
100-53318-200-00	CONTRACTED SERVICES - ST SIGNS	.00	1,800.03	5,000.00	3,199.97	36.0
100-53318-312-00	INFO TECH - STREET SIGNS	.00	.00	2,500.00	2,500.00	.0
100-53318-353-00	GENERAL SUPPLIES - STREET SIGN	.00	2,002.91	2,500.00	497.09	80.1
100-53318-361-00	REPAIRS & MAINT - STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET SIGNS	.00	3,802.94	11,000.00	7,197.06	34.6

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEASONAL DECORATIONS					
100-53322-111-00	FULL-TIME WAGES - SEASONAL DEC	.00	8,670.92	6,146.00	(2,524.92)	141.1
100-53322-112-00	FT OT WAGES - SEASONAL DEC	.00	225.63	.00	(225.63)	.0
100-53322-121-00	PART-TIME WAGES - SEASONAL DEC	.00	.00	330.00	330.00	.0
100-53322-131-00	RETIREMENT - SEASONAL DEC	.00	618.30	434.00	(184.30)	142.5
100-53322-132-00	SOCIAL SECURITY - SEASONAL DEC	.00	633.96	519.00	(114.96)	122.2
100-53322-133-00	HEALTH BENEFITS - SEASONAL DEC	.00	3,604.29	1,796.00	(1,808.29)	200.7
100-53322-134-00	DENTAL BENEFITS - SEASONAL DEC	.00	220.05	133.00	(87.05)	165.5
100-53322-135-00	LIFE BENEFITS - SEASONAL DEC	.00	9.45	5.00	(4.45)	189.0
100-53322-136-00	DISABILITY BENEFITS - SEASONAL	.00	37.03	22.00	(15.03)	168.3
100-53322-137-00	HSA BENEFITS - SEASONAL DEC	.00	737.93	347.00	(390.93)	212.7
100-53322-140-00	VISION BENEFITS - SEASONAL DEC	.00	31.38	20.00	(11.38)	156.9
100-53322-200-00	CONTRACTED SERVICES - SEASONAL	.00	3,465.00	3,500.00	35.00	99.0
100-53322-353-00	GENERAL SUPPLIES - SEASONAL DE	.00	3,587.07	10,000.00	6,412.93	35.9
100-53322-361-00	REPAIRS & MAINT - SEASONAL DEC	.00	16.78	5,000.00	4,983.22	.3
	TOTAL SEASONAL DECORATIONS	.00	21,857.79	28,252.00	6,394.21	77.4
	STREET LIGHTING					
100-53420-201-00	ELECTRIC & GAS - STREET LIGHT	.00	20,805.13	23,000.00	2,194.87	90.5
100-53420-353-00	GENERAL SUPPLIES - STREET LIGH	.00	838.78	1,000.00	161.22	83.9
	TOTAL STREET LIGHTING	.00	21,643.91	24,000.00	2,356.09	90.2
	SIDEWALKS					
100-53431-353-00	GENERAL SUPPLIES - SIDEWALKS	.00	.00	1,000.00	1,000.00	.0
	TOTAL SIDEWALKS	.00	.00	1,000.00	1,000.00	.0
	STORM SEWER MAINTENANCE					
100-53441-111-00	FULL-TIME WAGES - STORM SEWER	.00	4,342.17	16,796.00	12,453.83	25.9
100-53441-131-00	RETIREMENT - STORM SEWER	.00	301.78	1,183.00	881.22	25.5
100-53441-132-00	SOCIAL SECURITY - STORM SEWER	.00	318.37	1,415.00	1,096.63	22.5
100-53441-133-00	HEALTH BENEFITS - STORM SEWER	.00	1,108.41	4,888.00	3,779.59	22.7
100-53441-134-00	DENTAL BENEFITS - STORM SEWER	.00	62.39	359.00	296.61	17.4
100-53441-135-00	LIFE BENEFITS - STORM SEWER	.00	4.18	14.00	9.82	29.9
100-53441-136-00	DISABILITY BENEFITS - STORM S	.00	16.07	60.00	43.93	26.8
100-53441-137-00	HSA BENEFITS - STORM SEWER	.00	.00	945.00	945.00	.0
100-53441-140-00	VISION BENEFITS - STORM SEWER	.00	7.85	54.00	46.15	14.5
100-53441-200-00	CONTRACTED SERVICES - STORM SE	.00	.00	6,000.00	6,000.00	.0
100-53441-201-00	ELECTRIC & GAS - STORM SEWER	.00	.00	1,200.00	1,200.00	.0
100-53441-312-00	IT SUPPORT - STORM SEWER	.00	.00	3,150.00	3,150.00	.0
100-53441-361-00	REPAIRS & MAINT - STORM SEWER	.00	.00	5,000.00	5,000.00	.0
	TOTAL STORM SEWER MAINTENANCE	.00	6,161.22	41,064.00	34,902.78	15.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC TRANSPORTATION					
100-53520-121-00	PART-TIME WAGES - TRANSPORTATI	.00	15,105.50	13,554.00	(1,551.50)	111.5
100-53520-132-00	SOCIAL SECURITY - TRANSPORTATI	.00	1,155.64	1,037.00	(118.64)	111.4
100-53520-142-00	RECRUITING - TRANSPORTATION	.00	72.28	400.00	327.72	18.1
100-53520-200-00	CONTRACTED SERVICES - TRANSPOR	.00	558.50	3,900.00	3,341.50	14.3
100-53520-301-00	GAS OIL & FLUIDS - TRANSPORTAT	386.49	3,354.66	4,000.00	645.34	83.9
100-53520-351-00	MEDICAL & SAFETY - TRANSPORTAT	.00	.00	75.00	75.00	.0
100-53520-353-00	GENERAL SUPPLIES - TRANSPORTAT	.00	1,755.54	350.00	(1,405.54)	501.6
100-53520-363-00	VEHICLE MAINT & REPAIRS - TRAN	.00	628.65	1,350.00	721.35	46.6
100-53520-408-00	MISCELLANEOUS - TRANSPORTATION	.00	.00	1,495.00	1,495.00	.0
100-53520-511-00	INSURANCE - PUBLIC TRANSPORTAT	.00	1,452.00	728.00	(724.00)	199.5
100-53520-512-00	WORKERS COMP - TRANSPORTATION	.00	368.48	484.00	115.52	76.1
	TOTAL PUBLIC TRANSPORTATION	386.49	24,451.25	27,373.00	2,921.75	89.3
	RECYCLING & GARBAGE COLLECTION					
100-53620-208-00	REFUSE AND GARBAGE COLLECTION	.00	173,509.68	180,000.00	6,490.32	96.4
100-53620-353-00	GARBAGE RECEPTACLES	.00	.00	1,000.00	1,000.00	.0
	TOTAL RECYCLING & GARBAGE COLLECTION	.00	173,509.68	181,000.00	7,490.32	95.9
	RECYCLING					
100-53635-207-00	RECYCLING	.00	33,535.49	31,605.00	(1,930.49)	106.1
	TOTAL RECYCLING	.00	33,535.49	31,605.00	(1,930.49)	106.1
	WEED AND NUISANCE CONTROL					
100-53640-200-00	OTHER CONTRACTED SERVICES	.00	.00	2,000.00	2,000.00	.0
100-53640-211-00	WEED AND NUISANCE CONTROL	.00	3,848.86	14,500.00	10,651.14	26.5
	TOTAL WEED AND NUISANCE CONTROL	.00	3,848.86	16,500.00	12,651.14	23.3
	ANIMAL CONTROL					
100-54100-121-00	PART-TIME WAGES - ANIMAL CONTR	.00	1,135.00	1,482.00	347.00	76.6
100-54100-132-00	SOCIAL SECURITY - ANIMAL CONTR	.00	86.83	113.00	26.17	76.8
100-54100-144-00	MILEAGE - ANIMAL CONTROL	.00	54.60	200.00	145.40	27.3
100-54100-512-00	WORKERS COMP - ANIMAL CONTROL	.00	40.28	70.00	29.72	57.5
	TOTAL ANIMAL CONTROL	.00	1,316.71	1,865.00	548.29	70.6

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CEMETERY					
100-54910-000-00	CEMETERY	8,271.39	8,271.39	5,000.00	(3,271.39)	165.4
	TOTAL CEMETERY	8,271.39	8,271.39	5,000.00	(3,271.39)	165.4
	LIBRARY					
100-55110-111-00	FULL-TIME WAGES - LIBRARY	228.60	809.46	1,172.00	362.54	69.1
100-55110-112-00	FT OVERTIME WAGES - LIBRARY	.00	124.16	.00	(124.16)	.0
100-55110-121-00	PART-TIME WAGES - LIBRARY	.00	226.60	220.00	(6.60)	103.0
100-55110-131-00	RETIREMENT - LIBRARY	16.46	65.56	83.00	17.44	79.0
100-55110-132-00	SOCIAL SECURITY - LIBRARY	17.49	83.51	103.00	19.49	81.1
100-55110-133-00	HEALTH BENEFITS - LIBRARY	.00	380.96	356.00	(24.96)	107.0
100-55110-134-00	DENTAL BENEFITS - LIBRARY	.00	25.14	29.00	3.86	86.7
100-55110-135-00	LIFE BENEFITS - LIBRARY	.00	.86	1.00	.14	86.0
100-55110-136-00	DISABILITY BENEFITS - LIBRARY	.00	3.78	4.00	.22	94.5
100-55110-137-00	HSA BENEFITS - LIBRARY	.00	.00	68.00	68.00	.0
100-55110-140-00	VISION BENEFITS - LIBRARY	.00	3.98	4.00	.02	99.5
100-55110-200-00	SUPPORT - LIBRARY	.00	41,817.47	40,064.00	(1,753.47)	104.4
100-55110-201-00	ELECTRIC & GAS - LIBRARY	.00	1,782.59	.00	(1,782.59)	.0
100-55110-510-00	INSURANCE - LIBRARY	.00	1,900.37	1,990.44	90.07	95.5
	TOTAL LIBRARY	262.55	47,224.44	44,094.44	(3,130.00)	107.1
	OTHER CULTURE					
100-55190-200-00	MISC OTHER CULTURE	.00	568.48	2,500.00	1,931.52	22.7
	TOTAL OTHER CULTURE	.00	568.48	2,500.00	1,931.52	22.7
	HISTORICAL SOCIETY					
100-55191-000-00	HISTORICAL SOCIETY	.00	15,000.00	15,000.00	.00	100.0
	TOTAL HISTORICAL SOCIETY	.00	15,000.00	15,000.00	.00	100.0
	COASTAL BYWAYS					
100-55192-000-00	COASTAL BYWAYS	.00	500.00	500.00	.00	100.0
	TOTAL COASTAL BYWAYS	.00	500.00	500.00	.00	100.0

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SBAA					
100-55193-111-00	FULL TIME WAGES SBAA SUPPORT	.00	8,732.82	20,542.00	11,809.18	42.5
100-55193-112-00	FT OT WAGES SBAA SUPPORT	.00	945.30	10,837.00	9,891.70	8.7
100-55193-121-00	PART TIME WAGES SBAA SUPPORT	.00	619.65	660.00	40.35	93.9
100-55193-131-00	RETIREMENT SBAA SUPPORT	.00	672.63	1,446.00	773.37	46.5
100-55193-132-00	SOCIAL SECURITY SBAA SUPPORT	.00	767.74	1,727.00	959.26	44.5
100-55193-133-00	HEALTH SBAA SUPPORT	.00	1,564.72	5,822.00	4,257.28	26.9
100-55193-134-00	DENTAL SBAA SUPPORT	.00	92.71	428.00	335.29	21.7
100-55193-135-00	LIFE SBAA SUPPORT	.00	10.42	24.00	13.58	43.4
100-55193-136-00	DISABILITY SBAA SUPPORT	.00	22.14	74.00	51.86	29.9
100-55193-137-00	HSA SBAA SUPPORT	.00	19.35	1,125.00	1,105.65	1.7
100-55193-140-00	VISION SBAA SUPPORT	.00	12.60	65.00	52.40	19.4
100-55193-200-00	SBAA SUPPORT	17,067.42	68,269.68	60,000.00	(8,269.68)	113.8
100-55193-208-00	GARBAGE SBAA SUPPORT	.00	1,358.40	1,500.00	141.60	90.6
100-55193-303-00	EQUIPMENT RENTAL SBAA SUPPORT	.00	2,201.00	2,000.00	(201.00)	110.1
100-55193-353-00	GENERAL SUPPLIES SBAA SUPPORT	.00	186.75	100.00	(86.75)	186.8
100-55193-362-00	GROUNDS REPAIR & MAINTENANCE	.00	.00	200.00	200.00	.0
100-55193-401-00	CUSTODIAL SUPPLIES SBAA SUPPOR	.00	.00	300.00	300.00	.0
	TOTAL SBAA	17,067.42	85,475.91	106,850.00	21,374.09	80.0
	HUMANE SOCIETY					
100-55194-000-00	DOOR COUNTY HUMANE SOCIETY	.00	5,000.00	5,000.00	.00	100.0
	TOTAL HUMANE SOCIETY	.00	5,000.00	5,000.00	.00	100.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-55200-111-00	FULL-TIME WAGES - PARKS	.00	72,530.95	91,661.00	19,130.05	79.1
100-55200-112-00	FT OVERTIME WAGES - PARKS	.00	2,556.53	6,353.00	3,796.47	40.2
100-55200-121-00	PART-TIME WAGES - PARKS	.00	9,397.39	3,014.00	(6,383.39)	311.8
100-55200-131-00	RETIREMENT - PARKS	.00	5,173.81	6,448.00	1,274.19	80.2
100-55200-132-00	SOCIAL SECURITY - PARKS	.00	6,222.65	7,641.00	1,418.35	81.4
100-55200-133-00	HEALTH BENEFITS - PARKS	.00	20,063.63	24,910.00	4,846.37	80.5
100-55200-134-00	DENTAL BENEFITS - PARKS	.00	1,183.05	1,805.00	621.95	65.5
100-55200-135-00	LIFE BENEFITS - PARKS	.00	110.63	139.00	28.37	79.6
100-55200-136-00	DISABILITY BENEFITS - PARKS	.00	247.17	329.00	81.83	75.1
100-55200-137-00	HSA BENEFITS - PARKS	.00	330.15	4,829.00	4,498.85	6.8
100-55200-140-00	VISION BENEFITS - PARKS	.00	159.40	270.00	110.60	59.0
100-55200-200-00	CONTRACTED SERVICES - PARKS	.00	12,499.80	12,500.00	.20	100.0
100-55200-201-00	ELECTRIC & GAS - PARKS	.00	1,961.98	2,250.00	288.02	87.2
100-55200-202-00	WATER & SEWER - PARKS	.00	4,511.59	4,000.00	(511.59)	112.8
100-55200-331-00	MEMBERSHIP DUES - PARKS	.00	208.22	500.00	291.78	41.6
100-55200-333-00	CONF & MTGS - PARKS	.00	.00	1,000.00	1,000.00	.0
100-55200-352-00	MINOR EQUIPMENT & TOOLS - PARK	.00	1,882.34	6,000.00	4,117.66	31.4
100-55200-353-00	GENERAL SUPPLIES - PARKS	.00	13,999.97	14,000.00	.03	100.0
100-55200-355-00	MEMORIAL BENCH SUPPLIES - PARK	.00	1,159.30	4,000.00	2,840.70	29.0
100-55200-358-00	FLOWER POTS - PARKS	.00	4,435.43	5,500.00	1,064.57	80.6
100-55200-361-00	REPAIRS & MAINTENANCE - PARKS	.00	22,999.18	23,000.00	.82	100.0
100-55200-362-00	GROUNDS MAINTENANCE - PARKS	.00	7,824.32	12,500.00	4,675.68	62.6
100-55200-369-00	EQUIPMENT MAINTENANCE - PARKS	.00	302.19	1,500.00	1,197.81	20.2
100-55200-402-00	CHEMICALS - PARKS	.00	.00	100.00	100.00	.0
	TOTAL PARKS	.00	189,759.68	234,249.00	44,489.32	81.0
	DOG PARK					
100-55201-200-00	CONTRACTED SERVICES - DOG PARK	.00	1,244.76	1,320.00	75.24	94.3
100-55201-202-00	WATER & SEWER - DOG PARK	.00	246.40	275.00	28.60	89.6
100-55201-353-00	GENERAL SUPPLIES - DOG PARK	.00	.00	500.00	500.00	.0
	TOTAL DOG PARK	.00	1,491.16	2,095.00	603.84	71.2

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION PROGRAMS AND EVENTS					
100-55300-111-00	FT WAGES - RECREATION PRO	.00	128.56	469.00	340.44	27.4
100-55300-112-00	FT OT WAGES - RECREATION PRO	.00	(114.30)	.00	114.30	.0
100-55300-131-00	RETIREMENT - RECREATION PRO	.00	1.06	33.00	31.94	3.2
100-55300-132-00	SOCIAL SECURI - RECREATION PRO	.00	.29	41.00	40.71	.7
100-55300-133-00	HEALTH - RECREATION PRO	.00	59.12	142.00	82.88	41.6
100-55300-134-00	DENTAL - RECREATION PRO	.00	3.81	11.00	7.19	34.6
100-55300-135-00	LIFE - RECREATION PRO	.00	.13	1.00	.87	13.0
100-55300-136-00	DISABILITY - RECREATION PRO	.00	.58	2.00	1.42	29.0
100-55300-137-00	HSA - RECREATION PRO	.00	.00	27.00	27.00	.0
100-55300-140-00	VISION - RECREATION PRO	.00	.59	2.00	1.41	29.5
100-55300-144-00	MILEAGE - RECREATION PRO	.00	557.20	750.00	192.80	74.3
100-55300-145-00	EXP ALLOWANCE - RECREATION PRO	.00	185.57	600.00	414.43	30.9
100-55300-200-00	CONTRACTED - RECREATION PRO	.00	.00	2,500.00	2,500.00	.0
100-55300-358-00	FIREWORKS - RECREATION PRO	.00	6,067.68	8,000.00	1,932.32	75.9
100-55300-392-00	MISCELLANEOUS - RECREATION PRO	.00	.00	200.00	200.00	.0
	TOTAL RECREATION PROGRAMS AND EVENTS	.00	6,890.29	12,778.00	5,887.71	53.9
	RECREATION FACILITIES					
100-55400-111-00	FULL-TIME WAGES - SPORTS COMPL	.00	12,272.44	29,789.00	17,516.56	41.2
100-55400-112-00	FT OT WAGES - SPORTS COMPLEX	.00	618.03	187.00	(431.03)	330.5
100-55400-121-00	PART-TIME WAGES - SPORTS COMPL	59.28	6,385.43	1,980.00	(4,405.43)	322.5
100-55400-131-00	RETIREMENT - SPORTS COMPLEX	.00	858.04	2,099.00	1,240.96	40.9
100-55400-132-00	SOCIAL SECURITY - SPORTS COMPL	4.53	1,427.07	2,516.00	1,088.93	56.7
100-55400-133-00	HEALTH BENEFITS - SPORTS COMPL	.00	3,639.19	8,693.00	5,053.81	41.9
100-55400-134-00	DENTAL BENEFITS - SPORTS COMPL	.00	220.65	642.00	421.35	34.4
100-55400-135-00	LIFE BENEFITS - SPORTS COMPLEX	.00	10.94	24.00	13.06	45.6
100-55400-136-00	DISABILITY BENEFITS - SPORTS C	.00	43.30	108.00	64.70	40.1
100-55400-137-00	HSA BENEFITS - SPORTS COMPLEX	.00	54.66	1,679.00	1,624.34	3.3
100-55400-140-00	VISION - SPORTS COMPLEX	.00	31.01	96.00	64.99	32.3
100-55400-200-00	CONTRACTED SERVICES - SPORTS C	.00	2,527.01	3,300.00	772.99	76.6
100-55400-201-00	ELECTRIC & GAS - SPORTS COMPLE	.00	7,316.97	7,500.00	183.03	97.6
100-55400-202-00	WATER & SEWER - SPORTS COMPLEX	.00	9,667.17	10,000.00	332.83	96.7
100-55400-203-00	TELEPHONE - SPORTS COMPLEX	.00	419.46	400.00	(19.46)	104.9
100-55400-351-00	MEDICAL & SAFETY - SPORTS COMP	.00	75.76	.00	(75.76)	.0
100-55400-352-00	MINOR EQUIP & TOOLS - SPORTS C	.00	33.82	1,000.00	966.18	3.4
100-55400-353-00	GENERAL SUPPLIES - SPORTS COMP	.00	1,281.83	3,000.00	1,718.17	42.7
100-55400-361-00	REPAIRS & MAINT - SPORTS COMPL	.00	275.92	12,000.00	11,724.08	2.3
100-55400-362-00	GROUNDS MAINTENANCE - SPORTS C	.00	4,786.03	14,250.00	9,463.97	33.6
100-55400-366-00	BUILDING MAINTENANCE - SPORTS	.00	.00	2,000.00	2,000.00	.0
	TOTAL RECREATION FACILITIES	63.81	51,944.73	101,263.00	49,318.27	51.3

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BIKE TRAIL					
100-55403-201-00	ELECTRIC & GAS - BIKE TRAIL	.00	2,065.14	1,600.00	(465.14)	129.1
100-55403-353-00	GENERAL SUPPLIES - BIKE TRAIL	.00	.00	4,000.00	4,000.00	.0
100-55403-361-00	REPAIRS & MAINTENANCE - BIKE T	.00	.00	5,000.00	5,000.00	.0
	TOTAL BIKE TRAIL	.00	2,065.14	10,600.00	8,534.86	19.5
100-56110-111-00	FULL TIME WAGES - FORESTRY	.00	770.86	6,003.00	5,232.14	12.8
100-56110-121-00	PT WAGES - FORESTRY	.00	.00	264.00	264.00	.0
100-56110-131-00	RETIREMENT - FORESTRY	.00	53.55	424.00	370.45	12.6
100-56110-132-00	SOCIAL SECURITY - FORESTRY	.00	56.23	517.00	460.77	10.9
100-56110-133-00	HEALTH BENEFITS - FORESTRY	.00	221.95	1,787.00	1,565.05	12.4
100-56110-134-00	DENTAL BENEFITS - FORESTRY	.00	12.77	138.00	125.23	9.3
100-56110-135-00	LIFE BENEFITS - FORESTRY	.00	.77	5.00	4.23	15.4
100-56110-136-00	DISABILITY BENEFITS - FORESTRY	.00	2.91	22.00	19.09	13.2
100-56110-140-00	VISION BENEFITS - FORESTRY	.00	1.61	22.00	20.39	7.3
	TOTAL DEPARTMENT 110	.00	1,120.65	9,182.00	8,061.35	12.2
	DEPARTMENT 200					
100-56200-144-00	MILEAGE - GREEN TIER	.00	.00	500.00	500.00	.0
100-56200-200-00	SERVICES - GREEN TIER	.00	.00	2,000.00	2,000.00	.0
100-56200-311-00	WEBSITE - GREEN TIER	.00	.00	500.00	500.00	.0
100-56200-325-00	ADS & NOTICES - GREEN TIER	.00	495.00	1,500.00	1,005.00	33.0
100-56200-332-00	EDUCATION - GREEN TIER	.00	.00	300.00	300.00	.0
100-56200-353-00	GENERAL SUPPLIES - GREEN TIER	.00	.00	200.00	200.00	.0
	TOTAL DEPARTMENT 200	.00	495.00	5,000.00	4,505.00	9.9
	DEPARTMENT 300					
100-56300-200-00	CONTRACTED SERVICES - PLANNING	.00	13,225.75	40,386.00	27,160.25	32.8
	TOTAL DEPARTMENT 300	.00	13,225.75	40,386.00	27,160.25	32.8

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
100-56400-111-00	FULL-TIME WAGES - ZONING	266.31	80,658.33	73,270.00	(7,388.33)	110.1
100-56400-112-00	FT OT WAGES - ZONING	.00	828.96	.00	(828.96)	.0
100-56400-114-00	UNWORKED WAGES - ZONING	351.98	1,888.28	.00	(1,888.28)	.0
100-56400-121-00	PART-TIME WAGES - ZONING	.00	19,575.00	19,200.00	(375.00)	102.0
100-56400-131-00	RETIREMENT - ZONING	44.52	6,736.68	5,012.00	(1,724.68)	134.4
100-56400-132-00	SOCIAL SECURITY - ZONING	47.30	8,138.26	6,985.00	(1,153.26)	116.5
100-56400-133-00	HEALTH - ZONING	.00	6,375.93	15,525.00	9,149.07	41.1
100-56400-134-00	DENTAL - ZONING	.00	368.80	873.00	504.20	42.3
100-56400-135-00	LIFE - ZONING	.00	422.28	428.00	5.72	98.7
100-56400-136-00	DISABILITY - ZONING	.00	447.39	260.00	(187.39)	172.1
100-56400-137-00	HSA - ZONING	.00	3,736.63	3,150.00	(586.63)	118.6
100-56400-140-00	VISION - ZONING	.00	42.06	101.00	58.94	41.6
100-56400-142-00	RECRUITMENT - ZONING	.00	.00	500.00	500.00	.0
100-56400-143-00	RECOGNITION - ZONING	.00	240.00	450.00	210.00	53.3
100-56400-144-00	MILEAGE - ZONING	.00	116.43	500.00	383.57	23.3
100-56400-204-00	CELL PHONE - ZONING	.00	551.40	1,500.00	948.60	36.8
100-56400-209-00	LEGAL - ZONING	.00	.00	5,000.00	5,000.00	.0
100-56400-310-00	COMP SOFTWARE/HARDWARE- ZONING	.00	4,979.88	7,240.00	2,260.12	68.8
100-56400-312-00	IT SUPPORT - ZONING	.00	99.00	4,250.00	4,151.00	2.3
100-56400-321-00	OFFICE SUPPLIES - ZONING	.00	1,337.18	4,000.00	2,662.82	33.4
100-56400-322-00	POSTAGE - ZONING	.00	2,831.32	3,500.00	668.68	80.9
100-56400-324-00	PRINTING & COPYING - ZONING	.00	108.05	3,000.00	2,891.95	3.6
100-56400-325-00	PUBLIC NOTICES - ZONING	.00	717.70	5,000.00	4,282.30	14.4
100-56400-331-00	MEMBERSHIP DUES - ZONING	.00	.00	500.00	500.00	.0
100-56400-332-00	EDUCATION/TRAINING - ZONING	.00	150.00	500.00	350.00	30.0
100-56400-333-00	CONFERENCES/MEETINGS - ZONING	.00	.00	500.00	500.00	.0
100-56400-512-00	WORK COMP - ZONING	.00	96.36	685.00	588.64	14.1
	TOTAL ECONOMIC DEVELOPMENT	710.11	140,445.92	161,929.00	21,483.08	86.7
	URBAN DEVELOPMENT					
100-56600-200-00	CONTRACTED SERVICES - DEVELOPM	4,043.89	4,043.89	10,000.00	5,956.11	40.4
	TOTAL URBAN DEVELOPMENT	4,043.89	4,043.89	10,000.00	5,956.11	40.4
	ECONOMIC DEVELOPMENT					
100-56700-200-00	CONTRACTED SERVICES - ECONOMIC	.00	2,764.51	10,000.00	7,235.49	27.7
	TOTAL ECONOMIC DEVELOPMENT	.00	2,764.51	10,000.00	7,235.49	27.7
	INFORMATION BOOTH					
100-56701-000-00	INFORMATION BOOTH	.00	1,881.87	2,000.00	118.13	94.1
	TOTAL INFORMATION BOOTH	.00	1,881.87	2,000.00	118.13	94.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ZONING					
100-56702-000-00	TOURISM ZONE CHARGES	.00	65,227.69	57,600.00	(7,627.69)	113.2
	TOTAL ZONING	.00	65,227.69	57,600.00	(7,627.69)	113.2
	DEPARTMENT 705					
100-56705-000-00	BAY LAKES REGIONAL PLANNING	.00	4,386.00	4,386.00	.00	100.0
	TOTAL DEPARTMENT 705	.00	4,386.00	4,386.00	.00	100.0
	DEPARTMENT 225					
100-59225-000-00	TRANSFER TO TKH	.00	24,999.96	25,000.00	.04	100.0
	TOTAL DEPARTMENT 225	.00	24,999.96	25,000.00	.04	100.0
	DEPARTMENT 300					
100-59300-000-00	TRANSFER TO DEBT SERVICE	.00	.00	319,172.00	319,172.00	.0
	TOTAL DEPARTMENT 300	.00	.00	319,172.00	319,172.00	.0
	TRANSFER TO					
100-59400-000-00	TRANSFER TO CAPITAL FUND	.00	1,113,999.96	1,114,000.00	.04	100.0
	TOTAL TRANSFER TO	.00	1,113,999.96	1,114,000.00	.04	100.0
	TOTAL FUND EXPENDITURES	43,558.34	3,437,642.41	4,038,083.51	600,441.10	85.1
	NET REVENUE OVER EXPENDITURES	14,041.66	148,519.03	(269,148.07)	(417,667.10)	55.2

STAFF REPORT

Date: February 9, 2026

To: Finance Committee

Re: TIF Incentive Policy

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: ☐ Ordinance ☐ Resolution ☒ Motion ☒ Receive/File

POLICY ISSUE(S)

"Should the Village of Sister Bay develop a formal TIF Policy?"

PRIOR ACTION/REVIEW

January 20, 2026, Meeting of the Village Board of Trustees:

The Board discussed a TIF incentive request from Nick Deviley for his planned development. Deviley explained the project would include approximately 55 homes and sought TIF funding of approximately $2.75 million to help reduce home prices and make them more affordable for local residents. *The Board decided to refer the matter to the Finance Committee and potentially the Housing Committee for further evaluation, with a focus on developing a formal TIF policy.*

BACKGROUND INFORMATION

- Tax Incremental Financing (TIF) is an important tool at the Village's disposal for funding projects/developments that expand the tax base.
- If entities are requesting assistance from one of the Village's Tax Incremental Financing Districts (TID), a TID Assistance Policy could be useful for evaluating the merits of the assistance request.
- The benefits of having a policy are that any requests for assistance can be handled equitably and could be tied to a fee for evaluating the request.

Hyperlinked to the staff report are policies from other municipalities:

- City of New Berlin
- Town of Ledgeview
- Village of Dane
- Village of McFarland
- Village of Oregon

RECOMMENDED ACTION(S)

If the Village of Sister Bay expects to provide the TIF incentive assistance for projects/development in the future, Village Staff recommends the development and adoption of a formal policy.

If the Finance Committee were in favor of this policy action, Village Staff recommends directing staff to draft a TID Incentive Policy for review at an upcoming finance committee meeting.

The following motion could be made:

"I move to direct staff to draft a TID Incentive Policy for review at an upcoming finance committee meeting."

POLICY ALTERNATIVE(S)

The Finance Committee could take the following actions:

- Direct staff to draft policy
- Request additional information
- Recommend no policy to the village board
- Postpone

STAFF REPORT

Date: February 9, 2026

To: Finance Committee

Re: Deviley TIF Incentive Request

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: ☐ Ordinance ☐ Resolution ☒ Motion ☐ Receive/File

POLICY ISSUE(S)

"Should the Finance Committee recommend the approval/rejection of Nick Deviley's request for Tax Incremental Financing (regarding PUD) to the Village Board?"

PRIOR ACTION/REVIEW

January 20, 2026, Meeting of the Village Board of Trustees:

The Board discussed a TIF incentive request from Nick Deviley for his planned development. Deviley explained the project would include approximately 55 homes and sought TIF funding of approximately $2.75 million to help reduce home prices and make them more affordable for local residents. *The Board decided to refer the matter to the Finance Committee and potentially the Housing Committee for further evaluation, with a focus on developing a formal TIF policy.*

BACKGROUND INFORMATION

- Tax Incremental Financing (TIF) incentives are a tool the Village can use to stimulate economic development, encourage private investment, and enhance the local tax base. The purpose of providing the incentives is to fund project(s) that would not occur "but for" the financial assistance from the Village.
- On January 8th, Nick Deviley ("applicant") submitted a TIF Incentive request to the Village of Sister Bay. The request was for $2.75M in infrastructure and development improvements associated with a Planned Unit Development (PUD) previously approved.
- The Village Board took prior action to refer the matter to the Finance Committee.
- Village Staff reviewed the request prior to the meeting and met with the applicant's development firm on February 3rd to obtain additional information.

<u>Review Information:</u>

- Based on the review, it was determined that only a portion of the development project would occur within Tax Incremental Financing District No. 2 (TID No. 2). In coordination with the applicant's development firm, it was determined that approximately $2.5-$3M of assessed value would be included in TID No. 2, which would be assessable in 2031. For the purpose of evaluation, Village Staff assumed the new development would be assessed at $2.75M.
- Based on the projected new development assessed value, Village Staff assessed the increment that would be generated from the new development, which was estimated to be approximately $170K.
- Pay-as-you-go (pay-go) incentives are the most risk-averse development incentives and provide developers with a percentage of the tax increment generated for the project; typically, incentives would be tied to project milestones and the final assessed value of the project. Pay-go incentives are typically provided at varied percentages - 25%, 50%, and 75% - and paid out for an agreed-upon term. For evaluation purposes, the Village Staff calculated 50% over a six-year period, totaling $85,200 in pay-go incentives.
- The following pages contain the summary of the review.

FINANCIAL INFORMATION

Income Generation

Year	Inflated TID District Valuation	Inflation Increment	New Development	New Development Increment	Tax Rate	Tax Increment	TIF District Valuation	TIF Base Value	Increment
2018	$ 9,649,500	$0			$13.80	$0	$ -	$ 9,649,500	$ -
2019	$ 10,004,700	$0			$13.87	$4,928	$ 10,004,700	$ 9,649,500	$ 355,200
2020	$ 9,665,000	$0			$13.95	$216	$ 9,665,000	$ 9,649,500	$ 15,500
2021	$ 14,103,600	$0			$14.06	$62,638	$ 14,103,600	$ 9,649,500	$ 4,454,100
2022	$ 14,768,200	$0			$12.33	$63,103	$ 14,768,200	$ 9,649,500	$ 5,118,700
2023	$ 15,874,600	$0			$10.56	$65,756	$ 15,874,600	$ 9,649,500	$ 6,225,100
2024	$ 21,455,200	$0			$10.31	$125,280	$ 21,455,200	$ 9,301,500	$ 12,153,700
2025	$ 19,137,300	$0			$10.31	$101,387	$ 19,137,300	$ 9,301,500	$ 9,835,800
2026	$19,328,673	$193,287			$10.31	$103,380	$ 19,328,673	$ 9,301,500	$ 10,027,173
2027	$19,521,960	$195,220			$10.31	$105,373	$ 19,521,960	$ 9,301,500	$ 10,220,460
2028	$19,717,179	$197,172			$10.31	$107,386	$ 19,717,179	$ 9,301,500	$ 10,415,679
2029	$19,914,351	$199,144			$10.31	$109,418	$ 19,914,351	$ 9,301,500	$ 10,612,851
2030	$20,113,495	$201,135			$10.31	$111,472	$ 20,113,495	$ 9,301,500	$ 10,811,995
2031	$20,314,630	$203,146	$2,750,000		$10.31	$113,545	$ 20,314,630	$ 9,301,500	$ 11,013,130
2032	$20,517,776	$205,178			$10.31	$115,640	$ 20,517,776	$ 9,301,500	$ 11,216,276
2033	$20,722,954	$207,230		$2,750,000	$10.31	$117,755	$ 20,722,954	$ 9,301,500	$ 11,421,454
2034	$23,680,183	$236,802			$10.31	$148,244	$ 23,680,183	$ 9,301,500	$ 14,378,683
2035	$23,916,985	$239,170			$10.31	$150,686	$ 23,916,985	$ 9,301,500	$ 14,615,485
2036	$24,156,155	$241,562			$10.31	$153,151	$ 24,156,155	$ 9,301,500	$ 14,854,655
2037	$24,397,716	$243,977			$10.31	$155,642	$ 24,397,716	$ 9,301,500	$ 15,096,216
2038	$24,641,694	$246,417			$10.31	$158,157	$ 24,641,694	$ 9,301,500	$ 15,340,194
2039	$24,888,110	$248,881			$10.31	$160,698	$ 24,888,110	$ 9,301,500	$ 15,586,610
		$3,058,319	$2,750,000	$2,750,000		$2,233,857			

Annual Performance

Year	Tax Increment Received	Shared Revenue	Total Revenues	Total Principal	Total Interest	Development Incentives	DOR Fees	Administration	Professional Services	Total Expenditures	Annual Balance	Total Balance
2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,804	$ (51,804)	$ (51,804)
2019	$ 4,928	$ -	$ 4,928	$ -	$ -	$ -	$ 150	$ 20,713	$ 5,922	$ 26,785	$ (21,857)	$ (73,661)
2020	$ 216	$ 86	$ 302	$ -	$ -	$ -	$ 150	$ 14,036	$ 12,609	$ 26,795	$ (26,579)	$ (100,240)
2021	$ 62,638	$ 40	$ 62,678	$ -	$ -	$ -	$ 150	$ 13,174	$ 887	$ 14,211	$ 48,427	$ (51,813)
2022	$ 63,103	$ 111	$ 63,214	$ -	$ -	$ -	$ 150	$ 5,994	$ 694	$ 6,838	$ 56,265	$ 4,452
2023	$ 65,756	$ 111	$ 65,867	$ -	$ -	$ -	$ 150	$ 9,251	$ -	$ 9,401	$ 56,355	$ 60,807
2024	$ 125,280	$ 106	$ 125,386	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 100,488	$ 161,295
2025	$ 101,387	$ 106	$ 101,493	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 76,595	$ 237,891
2026	$ 103,380	$ 106	$ 103,486	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 78,588	$ 316,479
2027	$ 105,373	$ 106	$ 105,479	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 80,581	$ 397,060
2028	$ 107,386	$ 106	$ 107,492	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 82,594	$ 479,653
2029	$ 109,418	$ 106	$ 109,524	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 84,626	$ 564,280
2030	$ 111,472	$ 106	$ 111,578	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 86,680	$ 650,960
2031	$ 113,545	$ 106	$ 113,651	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 88,753	$ 739,713
2032	$ 115,640	$ 106	$ 115,746	$ -	$ -	$ -	$ 150	$ -	$ 24,642	$ 24,792	$ 90,848	$ 830,561
2033	$ 117,755	$ 106	$ 117,861	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 78,763	$ 909,324
2034	$ 148,244	$ 106	$ 148,350	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 109,252	$ 1,018,576
2035	$ 150,686	$ 106	$ 150,792	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 111,694	$ 1,130,270
2036	$ 153,151	$ 106	$ 153,257	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 114,159	$ 1,244,429
2037	$ 155,642	$ 106	$ 155,748	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 116,650	$ 1,361,079
2038	$ 158,157	$ 106	$ 158,263	$ -	$ -	$ 14,200	$ 150	$ -	$ 24,642	$ 38,992	$ 119,165	$ 1,480,245
2039	$ 160,698	$ 106	$ 160,804	$ -	$ -	$ -		$ -		$ -	$ 160,698	$ 1,640,943
	$2,233,857		$2,235,901	$0	$0	$85,200		$63,168		$592,914		

Current Year	2026
Last Year for Project Expenditures	2033
TID Closure Year	2038

Assumptions

1. The total amount of new development construction over the life of the TID is $2,750,000.
2. The annual rate of inflation is assumed to be 1.00% over the life of the district.
3. The tax rate is assumed to be $10.31 over the life of the district (based on the 2024 tax rate).
4. Analysis assumes the TID expires at the end of the 20-year period without a 3-year extension.