# FINANCE COMMITTEE MEETING
## MONDAY, JULY 27, 2026 – 10:00 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=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) July 13, 2026; Joint Finance-Village Board Meeting
   b) July 13, 2026; Regular Meeting
5. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Discussion/Action Items
   a) Sister Bay Historical Society; Request for Village Contribution; Little Sister Barn
   b) 2027 CIP: Preliminary Review and Discussion
   c) 2027 Budget: Preliminary Review and Discussion
7. Staff Reports/Updates
8. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
   a) Propane for Village Facility
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 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.

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

# Joint Meeting of the Finance Committee and Village Board
## Monday, July 13, 2026, 10:00 A.M.
## (Approval Pending)

**1. Call to Order**
President Nate Bell called Meeting of the Village Board and Finance Committee of the Village of Sister Bay to order at 10:00 AM on Monday, July 13, 2026.

**2. Roll Call**
**Present:** Nate Bell, Skip Heidler, Lousie Howson, Brigid White, Mike Laszkiewicz, Terry Kelly **Absent:** Andy Woerful, Patrice Champeau. Steve Bacsi excused.

Also attending: Administrator Benjamin Andrews, Finance Specialist/Treasurer Vlad Gannik, Administrative Assistant Sarah Bertges. Zoom: Mark Lee, Kristin Fine and Kay Schmidt, Baird.

**3. Approve Agenda**
*Motion to approve the agenda was made by Heidler and seconded by Howson. Motion carried — all ayes.*

**4. Approve Meeting Minutes**
No minutes were presented for approval. It was noted that Finance Committee minutes requiring approval would be addressed during the subsequent Finance Committee meeting immediately following this joint session.

**5. Comments, Correspondence, and Concerns from the Public**
No public comments were received.

**6. Presentations**
**a. Tax Incremental Financing (TIF) 101 Presentation; Baird**
Representatives from Baird provided an overview of Tax Incremental Financing (TIF) and Tax Incremental Districts (TIDs) as authorized under Wisconsin state law. The presentation covered foundational concepts including district types, the distinction between a TID (the geographic boundary) and TIF (the financing tool), the requirement for contiguous boundaries, and the "but for" test used to evaluate whether development would occur absent the incentive.

Baird representatives explained that the Village of Sister Bay holds two mixed-use TIDs, the most common district type in Wisconsin among approximately 1,420 active statewide. The combined incremental value of the two districts was noted to be approximately $135 million, placing the Village over the 12 percent equalized value threshold, which currently prevents the creation of new districts or expansion of existing ones.

Discussion covered the mechanics of how tax increment is captured — the base value of parcels within the TID is frozen at creation, and only the growth above that base flows into the TID fund, while the base continues to be distributed to all overlapping taxing jurisdictions. Laszkiewicz raised the broader policy concern that rising property valuations benefiting the TID also contribute to housing affordability pressures within the Village. Heidler inquired about the effect on school district funding during the life of a TID, and it was clarified that school districts, counties, and technical colleges forego only the incremental value above the frozen base, and receive the base amount in full throughout the life of the district.

Baird outlined the two primary financing approaches — upfront borrowing and pay-as-you-go (PAYGO) notes — noting that PAYGO is generally preferred as it ties developer incentive payments to demonstrated development performance, limiting municipal risk. The Village's use of TID funds primarily for infrastructure rather than direct developer incentives was acknowledged.

Baird noted that the Village's bond credit rating was upgraded to Aa3 by Moody's, reflecting improved financial standing relative to the TID obligations.

**Action Item:** Andrews to ensure the TID overview report is publicly posted under the Finance section of the Village website, accompanied by a public notice.

**b. Tax Incremental District (TID) Overview Presentation; Baird**

Baird presented detailed financial overviews of both TID No. 1 and TID No. 2.

**TID No. 1** was created in approximately 2008 with a base value of approximately $42–$44 million. Original projections anticipated an incremental value of approximately $52.6 million by 2017; actual increment at that time was approximately $8.9 million. Growth accelerated significantly around 2020–2021, and a project plan amendment in 2021 projected approximately $81 million in new increment. Current actual increment stands at approximately $126 million — roughly $44 million above the amended projection. A temporary decline in equalized value from 2024 to 2025 was attributed to a likely DOR correction following a period of unusually high assessed values.

TID No. 1 carries outstanding debt service through 2031, with the expenditure period having closed in 2022. The district is set to expire in 2028, with a potential three-year extension available to 2031. Projected revenues, assuming the current combined tax rate of $9.42 per $1,000 of equalized value, are estimated at approximately $1.1–$1.3 million annually. Outstanding repayment obligations to the general fund ($306,000), debt service fund ($2.5 million), capital project fund ($117,000), and utility fund ($672,000) were identified. With a three-year extension, Baird projected that all obligations could be retired by approximately 2030.

**TID No. 2** was created in 2018 with a base value of approximately $9.6 million, and currently carries a value of approximately $19 million — slightly above original projections. To date, only approximately $168,000 of an anticipated $1.7 million in project costs has been expended. The expenditure period runs through 2033, with the district set to expire in 2038–2039. Baird noted that given the relatively low expenditure to date and limited remaining time, the Board should carefully evaluate what development or infrastructure investments, if any, it intends to pursue within TID No. 2.

Heidler suggested that TID No. 2 may warrant early closure and recreation to reset the 20-year term, should conditions support it. Baird confirmed this is a recognized practice in Wisconsin and outlined the relevant considerations.

Baird also briefed the Board on recent legislative changes, including **2023 Wisconsin Act 12**, which reduced the new construction value credit for levy limit calculations from 100 percent to 90 percent and requires Joint Review Boards to specify a termination year at creation. **2025 Wisconsin Act 235**, effective October 1, 2025, creates a new residential TID type specifically for owner-occupied workforce housing, exempt from the 12 percent equalized value test and subject to a separate 3 percent cap. This new district type was identified as potentially applicable to the Village's housing goals. **2025 Wisconsin Act 173** extends the affordable housing extension from one to two years, effective after October 1, 2028.

Trustees requested that TID performance be reviewed on an annual basis, integrated into the budget process. Andrews confirmed that an annual report is submitted to the DOR each year and that Baird produces a pro forma update, which would be appropriate to bring forward during budget discussions.

**Action Item:** Andrews to incorporate TID financial performance review and pro forma update into the annual budget process for regular Board and Finance Committee consideration

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**Action Item:** Andrews to explore feasibility of the new residential TID under Act 235 as it may apply to potential workforce housing development, and to monitor guidance from the Department of Administration upon its October 2025 release.

**Action Item:** Andrews to investigate whether infrastructure associated with the sewer and water extension corridor along STH 57 — which partially falls within TID No. 1 — can be appropriately allocated as a TID No. 2 eligible expenditure, and whether a project plan amendment may be warranted.

**7. Discussion/Action Items**

**a. Tax Incremental District (TID) Overview 1:36:23**

*Motion to file the TID overview report as presented by Baird was made by Bell and seconded by Heidler. Motion carried — all ayes.*

**b. Strategic Planning Proposals 1:40:00**

Andrews presented two proposals received for strategic planning services: one from Innovative Public Advisors (IPA) at $23,500, and one from Public Administration Associates (PAA) at approximately $14,750 plus estimated travel costs of $750, for a total of approximately $15,500. Andrews noted that both firms are qualified and experienced with municipal strategic planning engagements.

Board members discussed the value and necessity of a formal strategic planning process, with consensus that the Village lacks a unified direction that all committees can reference when evaluating proposals and allocating resources. Multiple members noted that without a strategic plan, committee efforts risk misalignment and that continuity across Board membership changes is difficult to maintain. It was agreed that the plan must be actionable, measurable, and reviewed on a regular basis — typically annually with a more comprehensive refresh every three to five years.

PAA was identified as the preferred firm based on cost, the quality of their proposal, their familiarity with municipal contexts, and the structure of their engagement model, which includes a steering committee comprising Board members, Village staff, and community stakeholders. The engagement was estimated to take 14 to 16 weeks. Andrews expressed a preference for beginning the process in September 2026 to avoid conflicts with the budget cycle and the holiday period.

The matter of funding was discussed. The strategic planning engagement was not included in the 2026 budget. Andrews indicated that it may be possible to defer a portion of the costs into 2027, and that PAA's standard billing structure allows for phased payments. Andrews was directed to contact PAA to negotiate a deferred payment arrangement if possible, and to confirm their availability to begin in September.

*Motion to approve the proposal from Public Administration Associates (PAA) for strategic planning services and to authorize Andrews to negotiate contract terms including payment timing was made by Heidler and seconded by Howson. Motion carried — all ayes.*

**Action Item:** Andrews to contact PAA to negotiate contract terms, including a deferred or phased payment arrangement to align costs with the 2027 budget cycle where possible, and to confirm a September 2026 start date.

**Action Item:** Andrews to bring a proposed steering committee composition back to the Village Board for approval prior to engagement commencement.

**8. Adjourn**

*Motion to adjourn the Special Joint Meeting of the Finance Committee and Village Board was made by Heidler and seconded by Kelly at 12:18 P.M.. Motion carried — all ayes.*

*Minutes Respectfully Submitted by Julie Thyssen, Village Clerk*

# FINANCE COMMITTEE MEETING MINUTES

## Monday, July 13, 2026, Immediately following the adjournment of the Joint Meeting of the Finance Committee and Village Board (Approval Pending)

**1. Call to Order**
The Finance Committee Meeting was called to order on Monday July 13, 2026, at 12:21 PM at the Sister Bay Liberty Grove Fire Station, 2258 Mill Road, Sister Bay, WI.

**2. Roll Call**
Present: Chairperson Brigid White, Terry Kelly, Louise Howson, and Mike Laszkiewicz. Andy Woerfel excused.

Others: Administrator Ben Andrews, Administrative Assistant Sarah Bertges, Financial Specialist/Treasurer Vlad Gannik

**3. Approve Agenda**
*Motion to approve the agenda was made by Kelly and seconded by Laszkiewicz. Motion carried — all ayes.*

**4. Approve Meeting Minutes**
a. June 8, 2026; Regular Meeting
*Motion to approve the June 8, 2026 regular meeting minutes as presented was made by Kelly and seconded by Laszkiewicz. Motion carried — all ayes.*

**5. Discussion/Action Items**
**a. Budgeting Software Discussion**
Andrews presented an update on the ClearGov budgeting software proposal, including a revised January 1, 2027 contract. Staff reported that a live Caselle API integration would cost an additional $1,200 annually, while ClearGov advised that most clients use a manual import/export process at no added cost.

The committee discussed implementation timing, subscription fees, and the respective roles of Caselle and ClearGov. Andrews indicated he would lead implementation, with the software expected to be fully utilized for the 2028 budget process.

*Motion to recommend to the Village Board approval of the ClearGov budgeting software agreement with a January 1, 2027 implementation start date, under the contract terms as presented, was made by Laszkiewicz and seconded by Kelly. Motion carried — all ayes.*

**b. TIF Assistance Policy**
Andrews reviewed revisions to the TIF Assistance Policy, including requiring a letter of credit, reducing the application deposit to $1,000, and establishing a discretionary $5,000 professional services escrow. The committee confirmed the application review process and requested Village Attorney review the "but for" test language before Board consideration.

*Motion to accept the TIF Assistance Policy as presented and forward it to legal counsel for review prior to Village Board adoption was made by Kelly and seconded by Laszkiewicz. Motion carried — all ayes.*

**Action Item:** Andrews to transmit the TIF Assistance Policy to Village Attorney for review, with specific attention to the enforceability of the "but for" test language.

**c. 2027 CIP: Preliminary Review and Discussion**

Andrews presented the draft 2027–2031 Capital Improvement Plan (CIP), noting it reflects department requests without prioritization. Several 2026 projects were deferred to 2027.
The committee discussed the Village's capacity to complete the proposed capital projects, the timing of bond financing, and several individual project listings. Staff indicated the CIP would be refined during the 2027 budget process.

The committee requested future reviews include capital reserve balances for deferred projects and a discussion of the Village's emergency capital reserve. Staff also reported ongoing work on the Highway 57 utility extension and marina financing.

**Action Items:**

- Staff to prepare a single-page 2027 CIP summary by fund for distribution at the next meeting.
- Staff to prepare a capital reserve schedule identifying funds levied by project and current allocation status.
- A rainy day reserve assessment to be placed on a future Finance Committee agenda.
- Andrews to follow up with RVL on the service area review for the Highway 57 utility extension and report back.

**6. Staff Reports**

Andrews introduced the Staff Reports agenda item as a standing placeholder for future use, noting that quarterly financial reporting — both operational and capital — could be presented under this item in future meetings if the committee wishes to formalize that practice.

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

**a. Propane for Village Facility**

Andrews noted that the propane bidding process is ongoing. No further action taken.

**b. 2027 Budget: Preliminary Review and Discussion**

Gannik confirmed that a budget document is being prepared with 2025 audited actuals, 2026 quarter 1 and quarter 2 figures, the approved 2026 budget, and a preliminary 2027 draft — broken down by department and expense category. This detailed review is anticipated for the August meeting.

**c. 2027 CIP: Preliminary Review and Discussion**

Carried forward. See Item 5c above.

**8. Next Meetings**

**a. July 27, 2026; 10:00 AM**

The next Finance Committee meeting is confirmed for July 27, 2026 at 10:00 AM.

**b. August Meeting**

Following a discussion of member availability, the committee scheduled the August Finance Committee meeting for Monday, August 31, 2026 at 9:00 AM.

**9. Adjourn**

*Motion to adjourn at 1:49 p.m. was made by Laszkiewicz and seconded by Kelly. Motion carried — all ayes*

*Minutes submitted by Julie Thyssen, Village Clerk*

# STAFF REPORT

**Date:** July 21, 2026

**To:** Finance Committee

**Re:** Sister Bay Historical Society; Request for Village Contribution; Little Sister Barn

**Author(s):** Benjamin Andrews, Village Administrator

Attached to this staff report is correspondence from the Sister Bay Historical Society requesting Village contributions for the Little Sister Barn project. The request for this agenda item was referred to the Finance Committee from the Village Board at the July 21st, 2026, Village Board Meeting.

July 22, 2026

Members of the Finance Committee – Village of Sister Bay
Brigid White, Louise Howson, Terry Kelly, Mike Laskiewicz, Andy Woerfel
2838 Maple Drive
Sister Bay, WI 54234

Dear Members of the Finance Committee:
Last Thursday I sent a letter to the Village Board on behalf of the Sister Bay Historical Society (SBHS), requesting Village support for our Little Sister Barn project. As I noted in that letter, which I'm including with this one to you, we are proposing to transform the Little Sister Barn into a multi-use community asset – a **Center for History, Education and Community**.

The letter also recapped the following:

- the 30-year history of the partnership between the Village and the Historical Society, including the Village's support that helped enable us to save this historic barn
- the Village's commitment to historic preservation, as outlined in the 2025 Comprehensive Plan
- the Historical Society's new fundraising campaign – which has a $6M overall goal, and a recent commitment of $600,000 (soon expected to be $750,000) from the Board and a small group of Friends of SBHS, and
- our **request to the Village for an allotment of $750,000 for this project**, which could be payable over a multi-year period, likely beginning no sooner than 2028.

Here is an excerpt from the letter regarding the facility's potential uses:

> "It will be a place for community gatherings, educational programs, music and art events, historical research, children's activities, Christkindlmarkt, and just maybe some square dances like the ones that were held there many years ago."
>
> "Similar in size to the Kress in Egg Harbor, this Center would offer a year-round space that is unique in northern Door. As presently designed, the upper level would have capacity for up to 175 people in auditorium-style seating. And throughout the building, whatever its use on a given day, visitors would be

surrounded by images and artifacts of the past that remind them how the community came to be so special."

As you'll see from the proposed floor plans that I'm enclosing with this letter, there is a welcoming atrium with an immediate view of the full height of the Barn, an awe-inspiring space for large-scale meetings and cultural events, a catering kitchen, a room for smaller community meetings and historical research, and a space for museum-quality storage of artifacts that require this. You'll also see from the renderings that we have devised a creative plan to retain the historic interior, while heating and cooling the space year-round.

We envision making the Center available to the Village at no cost for its committee meetings and occasional community-wide meetings, and we cannot imagine a better place for discussions about the Village's future than a space that visibly honors its rich past.

We would also plan to offer the space at nominal rates to fellow non-profits – groups like the Boys and Girls Club, 100+Women Who Care, Midsummer Music, Door County Kinetic Arts, Girl Scouts, homeschool groups, Door County Bridges for international student workers, and others.

To build and sustain a Center like this will require the support and leadership of a stable organization with a proven track record for managing large projects. Over the last several years, the Sister Bay Historical Society has grown in membership and financial strength, and successfully managed one of the largest heritage tourism events in Door County – Christkindlmarkt, now approaching its sixth year. If the Village Finance Committee would like additional information about SBHS's financial position, we would be happy to share the most recent financial review performed by CliftonLarsonAllen.

We are also ready for additional discussion of the details of our request for a $750,000 allotment from the Village. There is no immediate request for any portion of this to be included in the 2027 budget, but it seemed prudent to suggest that this be considered for inclusion in the multi-year Capital Improvement Plan. If there is a different way to approach this, we leave it to your committee and/or the Board to suggest alternatives.

To accompany this letter, I have enclosed a copy of the recent letter to the Board, a recent photo of the interior, a brochure that provides highlights of our plans, including a link to a video, and copies of the most recent floor plans.

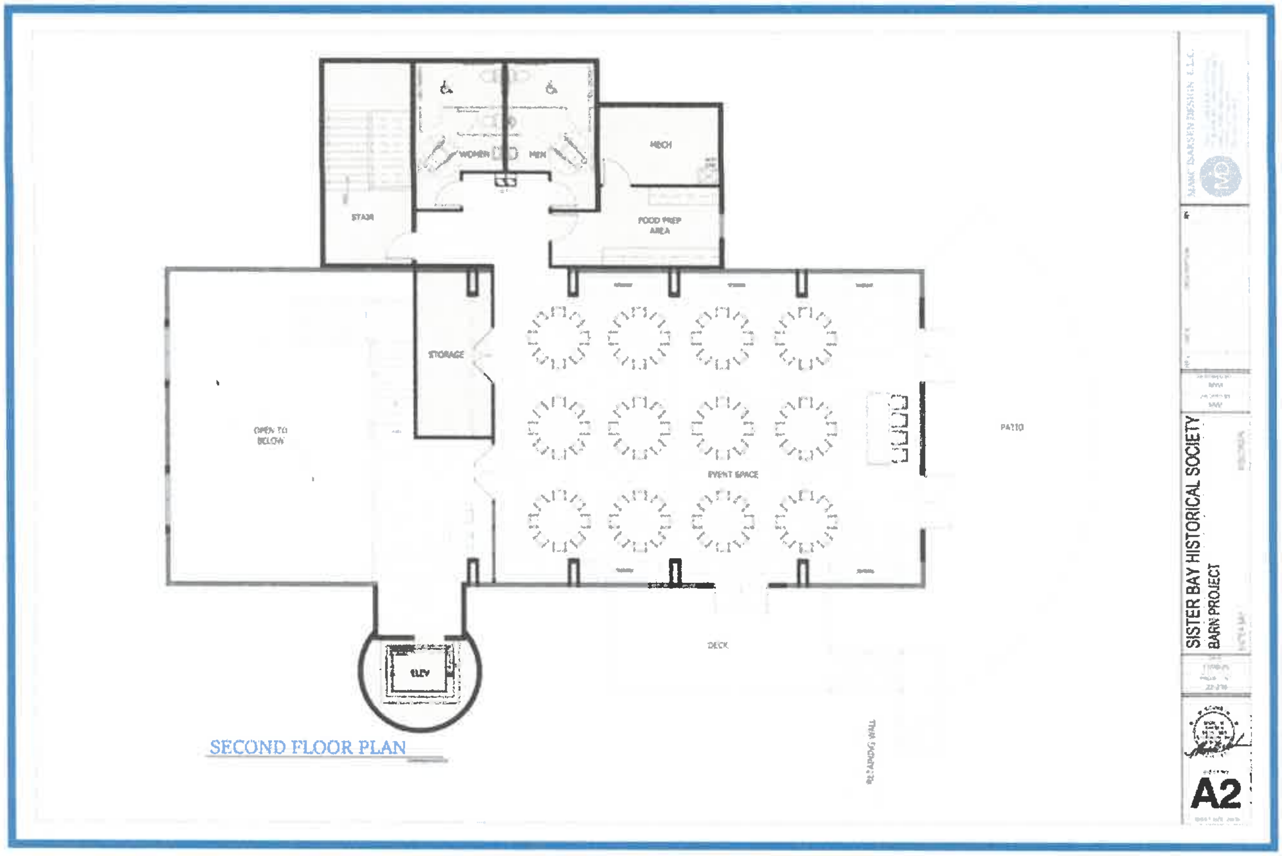
The Sister Bay Historical Society gratefully acknowledges the Village's past support, and looks forward to partnering further on this important project for the community.

Sincerely,

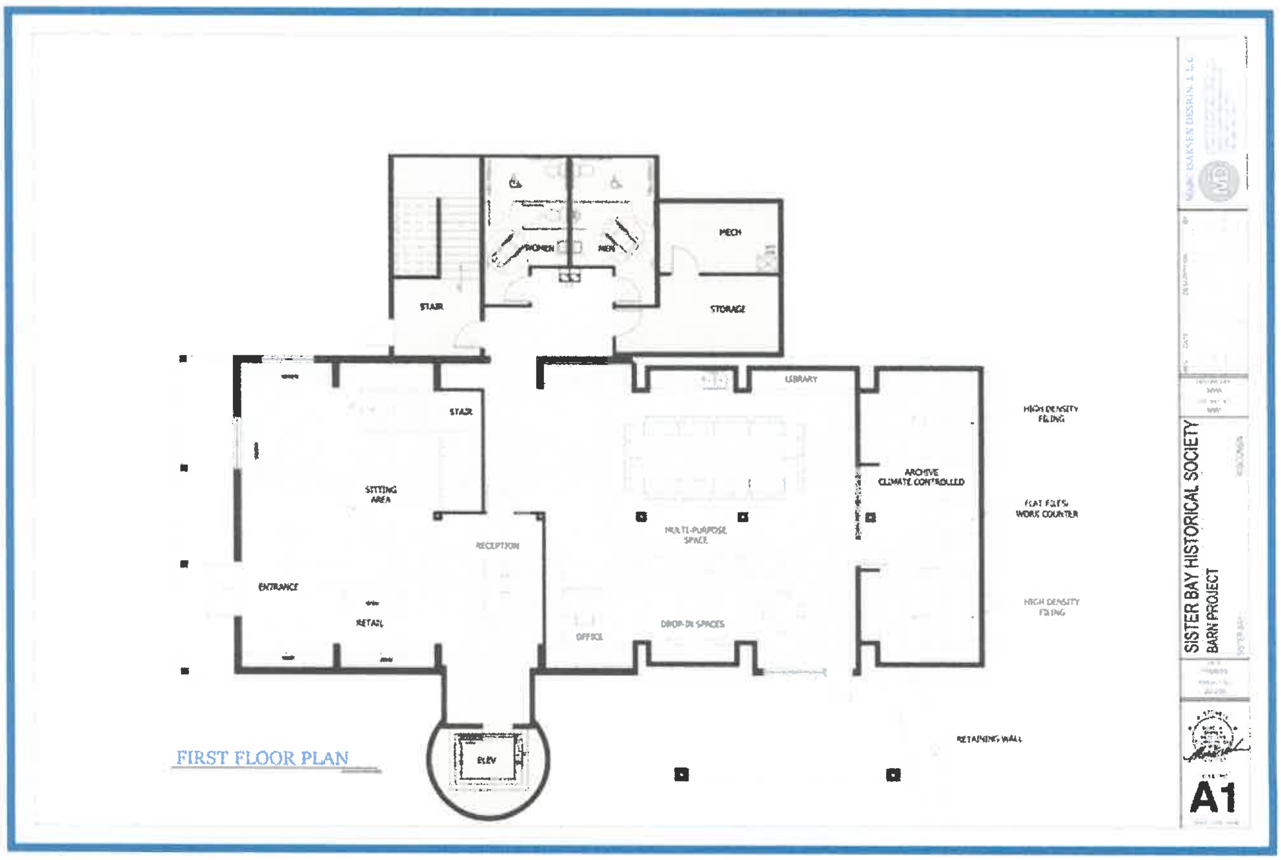
John Lijewski
President, SBHS Board of Directors

Xc: SBHS Board
Village Board
Ben Andrews, Village Administrator
Julie Thyssen, Village Clerk

# Floorplans




Upper level event space with banquet set-up for up to 120 people




Lower level including multi-purpose space and archival storage

# Upper Level of Center for History, Education and Community

Rendering of exhibit and event space, with lecture set-up for up to 175 people

Current photo of the upper level

# STAFF REPORT

**Date:** July 24, 2026

**To:** Finance Committee

**Re:** 2027 CIP: Preliminary Review and Discussion

**Author(s):** Benjamin Andrews, Village Administrator
Volodymyr Gannik, Finance Specialist-Treasurer

The 2027 Capital Improvement Plan is accessible using the following link:

https://sisterbaywi-my.sharepoint.com/:f:/g/personal/administrator_sisterbaywi_gov/IgBERgnfiLitTa4JC1XA-ELZAc2Rl_uCgizHDJugohLXIK0?e=ZWzQz4

**Review Process and Guidance for Upcoming CIP Review**

The Finance Committee conducted a structured review of the previous year's Capital Improvement Program (CIP), focusing on fiscal performance, project delivery, and alignment with long-term strategic priorities.

The process generally includes the following steps:

- Reviewing year-end financial reports to compare actual expenditures against approved CIP budgets.
- Assessing progress on active projects, including schedule adherence, cost changes, and any factors contributing to delays.
- Evaluating completed projects to determine whether objectives were met and if final costs aligned with initial forecasts.
- Identifying projects requiring reauthorization or adjustments.
- Considering emerging capital needs and determining whether modifications to future project sequences.

For the upcoming meeting, the CIP can be reviewed using a similar structured approach.

# STAFF REPORT

**Date:** July 24, 2026

**To:** Finance Committee

**Re:** 2027 Budget: Preliminary Review and Discussion

**Author(s):** Benjamin Andrews, Village Administrator
Volodymyr Gannik, Finance Specialist-Treasurer

The 2027 Budget is accessible using the following link:

https://sisterbaywi-my.sharepoint.com/:f:/g/personal/administrator_sisterbaywi_gov/IgCuvw0A7V2ESpH6sfZXl3dnAZ4TxUyizqCKzhILBmKXQzo?e=M6ycWt

**Review Process and Guidance for Upcoming Budget Review**

The Finance Committee conducted a preliminary review of the previous year's budget with a focus on validating financial assumptions, clarifying variances, and identifying areas needing follow-up. Their process involved several key steps:

- Initial Budget Context Review: Staff presented the preliminary budget, noting that many figures were placeholders identical to the prior year pending refinement.
- Tax Levy Considerations: The committee discussed the general property tax levy and explored possible reductions based on initial budget review.
- Revenue Line-Item Examination: Members reviewed revenues such as liquor licenses, building permits, and intergovernmental aid, noting seasonal variations in collections.
- Clarification of Expense Categories: Committee members sought explanations for administrative costs, department overruns, and contract-related expenses (e.g., propane).
- Department-Specific Budget Checks: The committee examined anomalies in the Fire Department budget, including an identified discrepancy of approximately $7,000 between the department's requests and what appeared in the adopted budget.
- Staffing and Payroll Review: The committee discussed Public Works staffing shifts and how changes in full-time versus part-time coverage affected wage distributions.
- TID Funding Clarification: Members raised questions about Tax Increment District (TID) accounts, leading to discussion of allowable uses and the role of TID funds in road repair projects.

# STAFF REPORT

**Date:** July 27, 2026

**To:** Finance Committee

**Re:** Staff Reports/Updates: 2026 Second-Quarter Budget to Actual Financial Report

**Author(s):** Volodymyr Gannik, Finance Specialist-Treasurer

## BACKGROUND

Attached for Finance Committee review is the General Fund Budget to Actual Financial Report for the six-month period ending June 30, 2026.

The report provides a high-level overview of second-quarter financial activity, summarizes revenues and expenditures by major category, and identifies significant budget-to-actual items that should be monitored during the second half of the fiscal year.

As of June 30, 2026, 50% of the fiscal year had elapsed. Revenue and expenditure percentages should be evaluated with consideration for timing and seasonality. Certain revenues are received early in the year, while many operating, maintenance, and program expenditures occur primarily during the summer and fall.

**VILLAGE OF SISTER BAY**

**2026 SECOND-QUARTER BUDGET TO ACTUAL FINANCIAL REPORT**

## GENERAL FUND OVERVIEW

For the six-month period ending June 30, 2026, General Fund revenues totaled $3,162,604.31, representing 85.3% of the annual revenue budget of $3,707,953.78.

General Fund expenditures totaled $1,518,229.02, representing 41.0% of the annual expenditure budget of $3,707,953.32.

The resulting year-to-date excess of revenues over expenditures was $1,644,375.29.

This amount should not be interpreted as a projected year-end surplus. The current balance is primarily influenced by the timing of General Property Tax revenue, which was substantially recognized during the first half of the year, while many operating expenditures, transfers, seasonal activities, maintenance projects, and contractual payments will occur during the remaining six months.

Key second-quarter observations include:

- General Property Tax revenue of approximately $2.628 million was fully recognized.
- Interest on investments reached approximately $133,037, or 88.7% of the annual budget.
- Intergovernmental revenues were approximately 51.8% of budget.
- Licenses and permits were approximately 64.7% of budget.
- No transfer from the TID Fund had been recorded as of June 30 against the annual budget of $145,000.
- Water and Marina PILOT transfers were each recorded at 50% of their annual budgets.
- Total expenditures were at 41.0% of the annual budget at the midpoint of the fiscal year.
- Several seasonal and maintenance functions remained below 50% because activity is expected to increase during the summer and fall.
- Certain expenditure functions exceeded the 50% midpoint and should continue to be monitored.

## General Fund Budget to Actual Revenue Summary

| Revenue Category | YTD Actual | Annual Budget | Remaining / Unearned | % Recognized |
|---|---|---|---|---|
| Taxes | $2,628,272 | $2,693,706 | $65,434 | 97.6% |
| Intergovernmental Revenues | $141,518 | $273,156 | $131,638 | 51.8% |
| Licenses and Permits | $168,368 | $260,125 | $91,757 | 64.7% |
| Fines, Forfeits and Penalties | $646 | $2,500 | $1,854 | 25.8% |
| Public Charges for Services | $16,711 | $39,700 | $22,989 | 42.1% |
| Miscellaneous Revenues | $154,590 | $188,767 | $34,177 | 81.9% |
| Other Financing Sources | $52,500 | $250,000 | $197,500 | 21.0% |
| **Total General Fund Revenues** | **$3,162,604** | **$3,707,954** | **$545,349** | **85.3%** |

## Revenue Detail and Observations

### Taxes

Taxes totaled approximately $2.628 million, or 97.6% of the annual budget. This category is heavily influenced by the timing of General Property Tax recognition.

Room Tax revenue of $65,000 had not yet been recorded as of June 30.

### Intergovernmental Revenues

Intergovernmental revenues totaled approximately $141,518, or 51.8% of budget.

Notable activity included:

- Personal Property Aid: $29,291, or 97.6% of budget
- Fire Insurance Dues: $33,362, or 107.6% of budget
- State Aid—Roads: $71,227, or 50.0% of budget
- Recycling Rebate: $7,635, or 117.5% of budget

State Shared Revenue, Supplemental Aid, Computer Aid, and certain grant revenues had not yet been received or recorded.

### Licenses and Permits

Licenses and permits totaled approximately $168,368, or 64.7% of budget.

Other Permits reached approximately $136,275, or 69.9% of the annual budget. Building Permit revenue was at 27.2%, while Zoning Fees and Permits were at 45.8%.

**Public Charges for Services**

Public Charges for Services totaled approximately $16,711, or 42.1% of budget.

Several individual revenue lines exceeded their annual budgets, including Memorials, Miscellaneous Charges for Services, Library Charges, and Recreation Charges. Park Rental revenue remained at 33.7% and may increase with summer activity.

**Miscellaneous Revenues**

Miscellaneous Revenues totaled approximately $154,590, or 81.9% of the annual budget.

Interest on investments totaled approximately $133,037, representing 88.7% of the annual budget after six months. Investment earnings remain an important positive contributor to General Fund performance.

**Other Financing Sources**

Other Financing Sources totaled $52,500, or 21.0% of budget.

- Transfer from TID Fund: $0 of the $145,000 annual budget
- Water PILOT: $27,500, or 50.0% of budget
- Marina PILOT: $25,000, or 50.0% of budget

The timing and anticipated receipt of the TID transfer should continue to be monitored during the second half of the year.

**Complete Expenditure Summary by Major Function**

The following table includes every expenditure function presented in the General Fund report.

| Department / Function | YTD Actual | Annual Budget | Budget Remaining | % Used |
|---|---|---|---|---|
| Village Board | $30,039 | $74,599 | $44,559 | 40.3% |
| Legal | $9,648 | $45,000 | $35,353 | 21.4% |
| Administrator | $167,579 | $457,853 | $290,273 | 36.6% |
| Clerk | $26,421 | $91,446 | $65,025 | 28.9% |
| Elections | $13,280 | $21,312 | $8,032 | 62.3% |
| Finance Director / Treasurer | $44,152 | $167,482 | $123,330 | 26.4% |
| Property Assessment | $24,456 | $48,920 | $24,464 | 50.0% |
| Audit and Consulting | $14,627 | $30,000 | $15,373 | 48.8% |
| General Buildings and Plant | $42,909 | $71,936 | $29,027 | 59.7% |
| Village Hall | $3,090 | $13,700 | $10,610 | 22.6% |
| Post Office | $380 | $6,511 | $6,131 | 5.8% |
| Fire Station | $25,071 | $73,250 | $48,179 | 34.2% |
| Administration Building | $5,277 | $19,600 | $14,323 | 26.9% |
| Tax Refunds / Uncollectible Taxes | $0 | $50 | $50 | 0.0% |
| Law Enforcement Insurance | $101 | $745 | $644 | 13.6% |
| Property Insurance | $3,468 | $9,000 | $5,532 | 38.5% |
| Law Enforcement | $0 | $6,000 | $6,000 | 0.0% |
| Fire Department Support | $93,450 | $186,900 | $93,450 | 50.0% |
| Building Inspector | $5,464 | $30,000 | $24,536 | 18.2% |
| Department of Public Works | $180,362 | $345,357 | $164,995 | 52.2% |
| DPW Machinery | $22,691 | $39,380 | $16,689 | 57.6% |
| Street Maintenance | $24,344 | $87,341 | $62,997 | 27.9% |
| Street Cleaning | $4,010 | $5,000 | $990 | 80.2% |
| Snow and Ice | $34,577 | $49,000 | $14,423 | 70.6% |
| Street Signs | $641 | $6,500 | $5,859 | 9.9% |
| Seasonal Decorations | $12,356 | $39,391 | $27,035 | 31.4% |
| Street Lighting | $8,914 | $24,000 | $15,086 | 37.1% |
| Sidewalks | $0 | $1,000 | $1,000 | 0.0% |
| Storm Sewer Maintenance | $3,456 | $31,270 | $27,814 | 11.1% |
| Public Transportation | $5,429 | $27,901 | $22,472 | 19.5% |
| Recycling and Garbage Collection | $65,314 | $180,000 | $114,686 | 36.3% |

| Department / Function | YTD Actual | Annual Budget | Budget Remaining | % Used |
|---|---|---|---|---|
| Recycling | $12,848 | $35,000 | $22,152 | 36.7% |
| Weed and Nuisance Control | $1,650 | $15,500 | $13,850 | 10.7% |
| Animal Control | $667 | $1,854 | $1,187 | 36.0% |
| Cemetery | $0 | $8,000 | $8,000 | 0.0% |
| Library | $22,650 | $48,451 | $25,802 | 46.8% |
| Other Culture | $0 | $2,500 | $2,500 | 0.0% |
| Historical Society | $15,000 | $15,000 | $0 | 100.0% |
| Coastal Byways | $500 | $500 | $0 | 100.0% |
| SBAA | $22,257 | $100,656 | $78,399 | 22.1% |
| Humane Society | $5,000 | $5,000 | $0 | 100.0% |
| Sail Door County / Department 198 | $10,000 | $10,000 | $0 | 100.0% |
| Parks | $62,240 | $239,008 | $176,768 | 26.0% |
| Dog Park | $789 | $2,095 | $1,306 | 37.7% |
| Recreation Programs and Events | $15,273 | $11,603 | $(3,670) | 131.6% |
| Recreation Facilities | $30,639 | $75,548 | $44,909 | 40.6% |
| Bike Trail | $1,030 | $5,000 | $3,970 | 20.6% |
| Forestry / Department 110 | $1,251 | $7,791 | $6,540 | 16.1% |
| Green Tier / Department 200 | $203 | $2,500 | $2,297 | 8.1% |
| Planning / Department 300 | $0 | $37,800 | $37,800 | 0.0% |
| Economic Development—Zoning Operations | $51,134 | $110,821 | $59,687 | 46.1% |
| Urban Development | $10,152 | $25,000 | $14,848 | 40.6% |
| Economic Development Programs | $0 | $10,000 | $10,000 | 0.0% |
| Information Booth | $694 | $2,000 | $1,306 | 34.7% |
| Tourism Zone Charges | $42,059 | $65,000 | $22,941 | 64.7% |
| DCEDC / Department 703 | $0 | $3,777 | $3,777 | 0.0% |
| Bay Lakes Regional Planning | $4,326 | $4,386 | $60 | 98.6% |
| Transfer to TKH | $26,000 | $52,000 | $26,000 | 50.0% |
| Transfer to Capital Fund | $310,360 | $620,720 | $310,360 | 50.0% |
| **Total General Fund Expenditures** | **$1,518,229** | **$3,707,953** | **$2,189,724** | **41.0%** |

## SECOND-QUARTER BUDGET BRIDGE ANALYSIS

### REVENUE ACTIVITY AHEAD OF THE 50% MIDYEAR BENCHMARK

**Taxes**

Tax revenues were at 97.6% of budget, primarily because General Property Tax revenue was fully recognized during the first half of the year. This is a timing-related result and should not be annualized.

**Investment Income**

Interest on investments was approximately $133,037, or 88.7% of the annual budget. If interest rates and invested balances remain favorable, this category may exceed the annual budget; however, future investment returns remain subject to cash-flow needs and market rates.

**Licenses and Permits**

Licenses and permits were at 64.7% of budget. Other Permit revenue was the largest component, totaling approximately $136,275.

**Intergovernmental Revenues**

Intergovernmental revenues were slightly above the midpoint at 51.8%, although several aid payments had not yet been received.

### REVENUE ACTIVITY BELOW THE 50% MIDYEAR BENCHMARK

**Other Financing Sources**

Other Financing Sources were at 21.0% of budget because the $145,000 TID transfer had not yet been recorded. Water and Marina PILOT transfers were each at exactly 50%.

**Public Charges for Services**

Public Charges for Services were at 42.1%. Some categories, including park rentals, may experience greater activity during the summer season.

**Fines, Forfeits and Penalties**

Fines and penalties were at 25.8% of the annual budget. This revenue category can fluctuate and should not be assumed to occur evenly throughout the year.

## EXPENDITURE MONITORING

## FUNCTIONS ABOVE THE 50% MIDYEAR BENCHMARK

**Recreation Programs and Events**

Recreation Programs and Events totaled approximately $15,273, or 131.6% of budget. This function exceeded its annual budget by approximately $3,670, primarily because Fireworks expenditures totaled approximately $14,814 against a budget of $9,000.

This category requires review to determine whether a budget amendment, transfer, reimbursement, donation, or other offsetting funding source is anticipated.

**Historical Society, Coastal Byways, Humane Society and Sail Door County**

These appropriations were fully expended at 100% because the annual support payments were made during the first half of the year. These are timing-related results rather than recurring monthly expenditure patterns.

**Bay Lakes Regional Planning**

Bay Lakes Regional Planning was at 98.6% of budget because the annual payment was substantially completed.

**Street Cleaning**

Street Cleaning was at 80.2% of budget. The remaining balance was approximately $990, and this account should be monitored for additional activity during the second half of the year.

**Snow and Ice**

Snow and Ice expenditures were at 70.6% of budget. Although winter activity is seasonal, the Village must retain adequate budget capacity for snow and ice operations during the final months of 2026.

Minor equipment and tools were at 90.9% of their individual budget.

**Tourism Zone Charges**

Tourism Zone Charges were at 64.7% of budget. The timing and amount of remaining charges should be reviewed against anticipated obligations for the balance of the year.

**Elections**

Election expenditures were at 62.3% of budget. Additional election-related expenditures may occur later in the year, so the remaining budget of approximately $8,032 should be monitored.

**General Buildings and Plant**

General Buildings and Plant expenditures were at 59.7% of budget.

Several personnel-related lines exceeded the 50% benchmark, including:

- Full-time wages
- Part-time wages
- Retirement
- Social Security
- Health benefits
- Property and liability insurance

The unusually high part-time wage percentage reflects a small annual budget of $152 compared with actual expenditures of approximately $2,402.

**DPW Machinery**

DPW Machinery was at 57.6% of budget. Repairs and maintenance totaled approximately $13,270, or 88.5% of its annual line-item budget, and should be monitored for additional repair needs.

**Department of Public Works**

The Department of Public Works was at 52.2% of budget, slightly above the midyear benchmark.

Items requiring attention include:

- Unworked wages: approximately $15,899 against a budget of $7,300
- Part-time wages: approximately $3,783 against a budget of $2,824
- HSA benefits: approximately $13,131 against a budget of $9,858
- Recruiting: approximately $771 against a budget of $500
- Contracted services: approximately $578 against a budget of $300

These line-level overages may be offset by available balances elsewhere within the department, but should continue to be reviewed.

**Other Notable Line-Item Pressures**

Although the following departments remained below their total annual budgets, individual accounts exceeded budget or were ahead of the midyear benchmark:

**Village Board**

- Recognition expenses were approximately $1,100 against a $500 budget.
- Website expenses were approximately $4,400 against a $2,000 budget.

**Administrator**

- Contracted services of $800 were recorded without a specific budget.
- Membership dues were approximately $4,810 against a $4,500 budget.
- Office supplies were at approximately 92.0% of budget.

**Clerk**

- Advertising and notices were recorded without a budget.
- Education and training totaled approximately $567 against a $400 budget.

**Finance Director / Treasurer**

- Unworked wages totaled approximately $3,168 against a budget of approximately $1,905.
- Computer software was at approximately 76.2% of budget.

**Street Maintenance**

Street Maintenance was at only 27.9% overall; however, overtime wages totaled approximately $1,163 against a budget of $377.

**Seasonal Decorations**

Social Security expenditures exceeded the individual line-item budget, although the overall function was at only 31.4%.

**Parks**

Parks were at 26.0% overall, but:

- Electric and gas expenditures totaled approximately $4,203 against a $2,250 budget.
- Internet expenditures of approximately $407 were recorded without a budget.
- Grounds maintenance was at approximately 60.4% of budget.

**Recreation Facilities**

Recreation Facilities were at 40.6% overall, but:

- Electric and gas totaled approximately $9,948 against a $7,500 budget.
- Internet expenditures of approximately $380 were recorded without a budget.
- Grounds maintenance totaled approximately $7,890 against a $5,000 budget.

**Economic Development—Zoning Operations**

The function was at 46.1% overall. Several personnel and operating accounts exceeded the 50% midpoint, including Social Security, health, dental, disability, HSA benefits, legal expenses, software, and education and training. These should be monitored during the second half of the year.

**Overall Financial Position**

At June 30, 2026, the General Fund reported:

- Year-to-date revenues: $3,162,604.31
- Year-to-date expenditures: $1,518,229.02
- Year-to-date revenues over expenditures: $1,644,375.29
- Revenue budget recognized: 85.3%
- Expenditure budget used: 41.0%

The General Fund remains in a stable midyear position. Revenue collections are ahead of the 50% benchmark, largely due to the timing of property taxes and strong investment earnings. Expenditures remain below the midpoint in total, although several individual functions and accounts require continued monitoring.

The most significant items for the second half of 2026 include:

- Timing and receipt of the **$**145,000 TID transfer
- Recreation Programs and Events exceeding its annual budget
- Remaining Snow and Ice budget capacity
- Street Cleaning expenditures
- DPW Machinery repair costs
- Department of Public Works personnel and benefit accounts
- Tourism Zone Charges
- Individual line-item overages within Parks and Recreation Facilities
- Seasonal spending expected during the summer and fall
- Completion of the remaining General Fund transfers

Staff will continue monitoring budget performance and will report material changes, expected overages, or recommended budget amendments to the Finance Committee.

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | TAXES | | | | | |
| 100-41110-000-000 | GENERAL PROPERTY TAXES | 2,628,243.00 | 2,628,243.00 | 2,628,243.00 | .00 | 100.0 |
| 100-41150-000-000 | MANAGED FOREST LANDS | .00 | .00 | 163.00 | 163.00 | .0 |
| 100-41210-000-000 | ROOM TAXES | .00 | .00 | 65,000.00 | 65,000.00 | .0 |
| 100-41800-000-000 | INTEREST & PENALTIES - TAXES | 28.56 | 28.56 | 300.00 | 271.44 | 9.5 |
| | TOTAL TAXES | 2,628,271.56 | 2,628,271.56 | 2,693,706.00 | 65,434.44 | 97.6 |
| | INTERGOVERNMENTAL REVENUES | | | | | |
| 100-43410-000-000 | STATE SHARED REVENUE | .00 | .00 | 9,035.70 | 9,035.70 | .0 |
| 100-43411-000-000 | PERSONAL PROPERTY AID | 29,290.86 | 29,290.86 | 30,000.00 | 709.14 | 97.6 |
| 100-43413-000-000 | SUPPLEMENTAL AID | .00 | .00 | 52,774.91 | 52,774.91 | .0 |
| 100-43420-000-000 | FIRE INSURANCE DUES | 33,361.83 | 33,361.83 | 31,000.00 | ( 2,361.83) | 107.6 |
| 100-43430-000-000 | COMPUTER AIDS | .00 | .00 | 787.75 | 787.75 | .0 |
| 100-43531-000-000 | STATE AID - ROADS | 71,226.70 | 71,226.70 | 142,453.42 | 71,226.72 | 50.0 |
| 100-43650-000-000 | FOREST LANDS | 4.00 | 4.00 | 4.00 | .00 | 100.0 |
| 100-43790-000-000 | GRANTS - OTHER | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-43791-000-000 | RECYCLING REBATE | 7,634.65 | 7,634.65 | 6,500.00 | ( 1,134.65) | 117.5 |
| | TOTAL INTERGOVERNMENTAL REVENUES | 141,518.04 | 141,518.04 | 273,155.78 | 131,637.74 | 51.8 |
| | LICENSES AND PERMITS | | | | | |
| 100-44110-000-000 | LIQUOR LICENSES | 15,285.00 | 15,285.00 | 18,000.00 | 2,715.00 | 84.9 |
| 100-44120-000-000 | OPERATORS LICENSES | 690.00 | 690.00 | 1,800.00 | 1,110.00 | 38.3 |
| 100-44140-000-000 | TOBACCO LICENSES | 50.00 | 50.00 | 250.00 | 200.00 | 20.0 |
| 100-44210-000-000 | DOG LICENSES | 120.00 | 120.00 | 75.00 | ( 45.00) | 160.0 |
| 100-44300-000-000 | BUILDING PERMITS | 6,798.06 | 6,798.06 | 25,000.00 | 18,201.94 | 27.2 |
| 100-44410-000-000 | ZONING FEES & PERMITS | 9,150.00 | 9,150.00 | 20,000.00 | 10,850.00 | 45.8 |
| 100-44990-000-000 | OTHER PERMITS | 136,275.00 | 136,275.00 | 195,000.00 | 58,725.00 | 69.9 |
| | TOTAL LICENSES AND PERMITS | 168,368.06 | 168,368.06 | 260,125.00 | 91,756.94 | 64.7 |
| | FINES, FORFEITS, AND PENALTIES | | | | | |
| 100-45100-000-000 | COURT FINES | 480.56 | 480.56 | 1,500.00 | 1,019.44 | 32.0 |
| 100-45210-000-000 | CITATIONS/PKG TICKETS | 165.00 | 165.00 | 1,000.00 | 835.00 | 16.5 |
| | TOTAL FINES, FORFEITS, AND PENALTIES | 645.56 | 645.56 | 2,500.00 | 1,854.44 | 25.8 |

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | PUBLIC CHARGES FOR SERVICES | | | | | |
| 100-46110-000-000 | ASSESSMENT LETTER FEES | 120.00 | 120.00 | 3,000.00 | 2,880.00 | 4.0 |
| 100-46120-000-000 | PLAN COMMISSION FEES | 5,400.00 | 5,400.00 | 14,000.00 | 8,600.00 | 38.6 |
| 100-46140-000-000 | PUBLISHING FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-46161-000-000 | MEMORIALS | 1,000.00 | 1,000.00 | 500.00 | ( 500.00) | 200.0 |
| 100-46190-000-000 | MISC CHARGES FOR SERVICES | 2,668.06 | 2,668.06 | 1,250.00 | ( 1,418.06) | 213.4 |
| 100-46310-000-000 | HWY DEPT CHGS REIMB | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-46350-000-000 | TRANSPORTATION DONATIONS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 100-46710-000-000 | LIBRARY CHARGES | 3,408.19 | 3,408.19 | 3,000.00 | ( 408.19) | 113.6 |
| 100-46720-000-000 | PARK RENTAL | 1,615.00 | 1,615.00 | 4,800.00 | 3,185.00 | 33.7 |
| 100-46750-000-000 | RECREATION CHARGES | 2,500.00 | 2,500.00 | 2,000.00 | ( 500.00) | 125.0 |
| | TOTAL PUBLIC CHARGES FOR SERVICES | 16,711.25 | 16,711.25 | 39,700.00 | 22,988.75 | 42.1 |
| | MISCELLANEOUS REVENUES | | | | | |
| 100-48110-000-000 | INTEREST ON INVESTMENTS | 133,037.00 | 133,037.00 | 150,000.00 | 16,963.00 | 88.7 |
| 100-48210-000-000 | POST OFFICE RENTAL | 11,571.75 | 11,571.75 | 18,867.00 | 7,295.25 | 61.3 |
| 100-48215-000-000 | POST OFFICE REIMB | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-48220-000-000 | VILLAGE HALL RENTAL | 595.27 | 595.27 | 1,000.00 | 404.73 | 59.5 |
| 100-48240-000-000 | FIRE STATION RENTAL | 1,514.40 | 1,514.40 | 1,500.00 | ( 14.40) | 101.0 |
| 100-48250-000-000 | EMS BUILDING RENTAL CHARGES | 5,649.62 | 5,649.62 | 10,000.00 | 4,350.38 | 56.5 |
| 100-48260-000-000 | LAND LEASES | 1.00 | 1.00 | 400.00 | 399.00 | .3 |
| 100-48422-000-000 | INSURANCE RECOVERY | 1,595.00 | 1,595.00 | 3,000.00 | 1,405.00 | 53.2 |
| 100-48500-000-000 | DONATIONS | 231.00 | 231.00 | .00 | ( 231.00) | .0 |
| 100-48510-000-000 | INTEREST ON LEASE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-48995-000-000 | MISC OTHER REVENUE | 394.80 | 394.80 | 500.00 | 105.20 | 79.0 |
| | TOTAL MISCELLANEOUS REVENUES | 154,589.84 | 154,589.84 | 188,767.00 | 34,177.16 | 81.9 |
| | OTHER FINANCING SOURCES | | | | | |
| 100-49250-000-000 | TRANSFERS FROM TID FUND | .00 | .00 | 145,000.00 | 145,000.00 | .0 |
| 100-49260-000-000 | TRANSFERS FROM WATER: PILOT | 27,500.00 | 27,500.00 | 55,000.00 | 27,500.00 | 50.0 |
| 100-49268-000-000 | TRANSFERS FROM MARINA: PILOT | 25,000.00 | 25,000.00 | 50,000.00 | 25,000.00 | 50.0 |
| | TOTAL OTHER FINANCING SOURCES | 52,500.00 | 52,500.00 | 250,000.00 | 197,500.00 | 21.0 |
| | TOTAL FUND REVENUE | 3,162,604.31 | 3,162,604.31 | 3,707,953.78 | 545,349.47 | 85.3 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | VILLAGE BOARD | | | | | |
| 100-51100-111-00 | FULL-TIME WAGES - BOARD | 22,112.50 | 22,112.50 | 57,000.00 | 34,887.50 | 38.8 |
| 100-51100-132-00 | SOCIAL SECURITY - BOARD | 1,691.65 | 1,691.65 | 4,360.50 | 2,668.85 | 38.8 |
| 100-51100-143-00 | RECOGNITION - BOARD | 1,100.13 | 1,100.13 | 500.00 | ( 600.13) | 220.0 |
| 100-51100-144-00 | MILEAGE - BOARD | 53.65 | 53.65 | 100.00 | 46.35 | 53.7 |
| 100-51100-145-00 | EXPENSE ALLOWANCE - BOARD | 130.80 | 130.80 | 250.00 | 119.20 | 52.3 |
| 100-51100-310-00 | COMPUTER SOFTWARE - BOARD | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 100-51100-311-00 | WEBSITE - VILLAGE BOARD | 4,400.00 | 4,400.00 | 2,000.00 | ( 2,400.00) | 220.0 |
| 100-51100-312-00 | IT SUPPORT - BOARD | 500.00 | 500.00 | 2,500.00 | 2,000.00 | 20.0 |
| 100-51100-321-00 | OFFICE SUPPLIES - BOARD | 14.75 | 14.75 | 500.00 | 485.25 | 3.0 |
| 100-51100-325-00 | ADVERTISING & NOTICES - BOARD | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 100-51100-332-00 | EDUCATION & TRAINING - BOARD | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-51100-333-00 | CONFERENCES & MEETINGS - BOARD | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51100-512-00 | WORKERS COMP - BOARD | 35.75 | 35.75 | 88.00 | 52.25 | 40.6 |
| | TOTAL VILLAGE BOARD | 30,039.23 | 30,039.23 | 74,598.50 | 44,559.27 | 40.3 |
| | LEGAL | | | | | |
| 100-51300-209-00 | LEGAL EXPENSES | 9,647.50 | 9,647.50 | 45,000.00 | 35,352.50 | 21.4 |
| | TOTAL LEGAL | 9,647.50 | 9,647.50 | 45,000.00 | 35,352.50 | 21.4 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ADMINISTRATOR | | | | | |
| 100-51410-111-00 | FULL-TIME WAGES - ADMIN | 22,575.25 | 22,575.25 | 50,870.00 | 28,294.75 | 44.4 |
| 100-51410-112-00 | FULL-TIME OT WAGES - ADMIN | .00 | .00 | 3,473.32 | 3,473.32 | .0 |
| 100-51410-113-00 | COMP TIME - ADMIN | 243.22 | 243.22 | .00 | ( 243.22) | .0 |
| 100-51410-114-00 | UNWORKED WAGES - ADMIN | 100,587.34 | 100,587.34 | 279,384.14 | 178,796.80 | 36.0 |
| 100-51410-131-00 | RETIREMENT - ADMIN | 2,107.98 | 2,107.98 | 13,409.31 | 11,301.33 | 15.7 |
| 100-51410-132-00 | SOCIAL SECURITY - ADMIN | 9,424.62 | 9,424.62 | 16,229.83 | 6,805.21 | 58.1 |
| 100-51410-133-00 | HEALTH BENEFITS - ADMIN | 10,996.96 | 10,996.96 | 18,690.00 | 7,693.04 | 58.8 |
| 100-51410-134-00 | DENTAL BENEFITS - ADMIN | 597.56 | 597.56 | 1,097.00 | 499.44 | 54.5 |
| 100-51410-135-00 | LIFE BENEFITS - ADMIN | 59.11 | 59.11 | 1,094.00 | 1,034.89 | 5.4 |
| 100-51410-136-00 | DISABILITY BENEFITS - ADMIN | 102.47 | 102.47 | 703.00 | 600.53 | 14.6 |
| 100-51410-137-00 | HSA BENEFITS - ADMIN | 3,250.25 | 3,250.25 | 5,635.00 | 2,384.75 | 57.7 |
| 100-51410-138-00 | EAP BENEFITS - ADMIN | 114.84 | 114.84 | 342.91 | 228.07 | 33.5 |
| 100-51410-140-00 | VISION BENEFITS - ADMIN | 62.38 | 62.38 | 301.00 | 238.62 | 20.7 |
| 100-51410-142-00 | RECRUITING - ADMIN | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-51410-143-00 | RECOGNITION - ADMIN | 225.97 | 225.97 | 900.00 | 674.03 | 25.1 |
| 100-51410-144-00 | MILEAGE - ADMIN | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-51410-145-00 | EXPENSE ALLOWANCE - ADMIN | 159.00 | 159.00 | 1,000.00 | 841.00 | 15.9 |
| 100-51410-190-00 | OTHER PERSONNEL EXP - ADMIN | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51410-200-00 | CONTRACTED SERVICES - ADMIN | 800.00 | 800.00 | .00 | ( 800.00) | .0 |
| 100-51410-204-00 | CELL PHONE - ADMIN | 169.15 | 169.15 | 1,000.00 | 830.85 | 16.9 |
| 100-51410-302-00 | COMPUTER EQUIPMENT - ADMIN | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-51410-310-00 | COMPUTER SOFTWARE - ADMIN | 552.71 | 552.71 | 1,750.00 | 1,197.29 | 31.6 |
| 100-51410-312-00 | IT SUPPORT - ADMIN | 4,169.85 | 4,169.85 | 7,000.00 | 2,830.15 | 59.6 |
| 100-51410-321-00 | OFFICE SUPPLIES - ADMIN | 2,761.31 | 2,761.31 | 3,000.00 | 238.69 | 92.0 |
| 100-51410-322-00 | POSTAGE - ADMIN | 680.96 | 680.96 | 3,300.00 | 2,619.04 | 20.6 |
| 100-51410-323-00 | PUBLICATIONS & SUBSCRIPTIONS | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-51410-324-00 | PRINTING & COPYING - ADMIN | 2,364.70 | 2,364.70 | 6,000.00 | 3,635.30 | 39.4 |
| 100-51410-325-00 | ADVERTISING & NOTICES - ADMIN | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51410-326-00 | OFFICE EQUIPMENT - ADMIN | 413.58 | 413.58 | 500.00 | 86.42 | 82.7 |
| 100-51410-331-00 | MEMBERSHIP DUES - ADMIN | 4,809.76 | 4,809.76 | 4,500.00 | ( 309.76) | 106.9 |
| 100-51410-332-00 | EDUCATION & TRAINING - ADMIN | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-51410-333-00 | CONFERENCES & MEETINGS - ADMIN | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-51410-353-00 | GENERAL SUPPLIES - ADMIN | 35.65 | 35.65 | 150.00 | 114.35 | 23.8 |
| 100-51410-392-00 | MISCELLANEOUS - ADMIN | 25.45 | 25.45 | 100.00 | 74.55 | 25.5 |
| 100-51410-512-00 | WORKERS COMP - ADMIN | 142.79 | 142.79 | 323.00 | 180.21 | 44.2 |
| 100-51410-520-00 | OTHER INSURANCE REIMBE - ADMIN | 136.22 | 136.22 | 25,000.00 | 24,863.78 | .5 |
| 100-51410-551-00 | OTHER FEES & CHARGES - ADMIN | 10.00 | 10.00 | 1,000.00 | 990.00 | 1.0 |
| | TOTAL ADMINISTRATOR | 167,579.08 | 167,579.08 | 457,852.51 | 290,273.43 | 36.6 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | CLERK | | | | | |
| 100-51420-111-00 | FULL-TIME WAGES - CLERK | 14,624.35 | 14,624.35 | 47,930.00 | 33,305.65 | 30.5 |
| 100-51420-112-00 | FT OVERTIME WAGES - CLERK | .00 | .00 | 5,829.96 | 5,829.96 | .0 |
| 100-51420-113-00 | COMP TIME - CLERK | 178.80 | 178.80 | .00 | ( 178.80) | .0 |
| 100-51420-114-00 | UNWORKED WAGES - CLERK | 733.08 | 733.08 | 5,500.00 | 4,766.92 | 13.3 |
| 100-51420-131-00 | RETIREMENT - CLERK | 1,118.61 | 1,118.61 | 3,493.00 | 2,374.39 | 32.0 |
| 100-51420-132-00 | SOCIAL SECURITY - CLERK | 1,118.75 | 1,118.75 | 3,752.00 | 2,633.25 | 29.8 |
| 100-51420-133-00 | HEALTH BENEFITS - CLERK | 5,799.33 | 5,799.33 | 17,093.00 | 11,293.67 | 33.9 |
| 100-51420-134-00 | DENTAL BENEFITS - CLERK | 220.40 | 220.40 | 1,184.00 | 963.60 | 18.6 |
| 100-51420-135-00 | LIFE BENEFITS - CLERK | 50.07 | 50.07 | 266.00 | 215.93 | 18.8 |
| 100-51420-136-00 | DISABILITY BENEFITS - CLERK | 66.42 | 66.42 | 222.00 | 155.58 | 29.9 |
| 100-51420-137-00 | HSA BENEFITS - CLERK | 1,211.64 | 1,211.64 | 3,515.00 | 2,303.36 | 34.5 |
| 100-51420-138-00 | EAP BENEFITS - CLERK | 68.88 | 68.88 | 141.89 | 73.01 | 48.5 |
| 100-51420-140-00 | VISION BENEFITS - CLERK | 28.77 | 28.77 | 150.00 | 121.23 | 19.2 |
| 100-51420-144-00 | MILEAGE - CLERK | 60.90 | 60.90 | 125.00 | 64.10 | 48.7 |
| 100-51420-310-00 | COMPUTER SOFTWARE - CLERK | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51420-312-00 | IT SUPPORT - CLERK | .00 | .00 | 400.00 | 400.00 | .0 |
| 100-51420-325-00 | ADVERTISING & NOTICES - CLERK | 427.65 | 427.65 | .00 | ( 427.65) | .0 |
| 100-51420-331-00 | MEMBERSHIP DUES - CLERK | 65.00 | 65.00 | 200.00 | 135.00 | 32.5 |
| 100-51420-332-00 | EDUCATION & TRAINING - CLERK | 566.65 | 566.65 | 400.00 | ( 166.65) | 141.7 |
| 100-51420-333-00 | CONFERENCES & MEETINGS - CLERK | .00 | .00 | 650.00 | 650.00 | .0 |
| 100-51420-512-00 | WORKERS COMP - CLERK | 49.03 | 49.03 | 94.00 | 44.97 | 52.2 |
| 100-51420-551-00 | OTHER FEES & CHARGES - CLERK | 32.50 | 32.50 | .00 | ( 32.50) | .0 |
| | TOTAL CLERK | 26,420.83 | 26,420.83 | 91,445.85 | 65,025.02 | 28.9 |
| | ELECTIONS | | | | | |
| 100-51430-111-00 | FULL-TIME WAGES - ELECTIONS | 6,073.24 | 6,073.24 | 9,572.00 | 3,498.76 | 63.5 |
| 100-51430-112-00 | FT OVERTIME WAGES - ELECTIONS | .00 | .00 | 236.76 | 236.76 | .0 |
| 100-51430-114-00 | UNWORKED WAGES - ELECTIONS | 202.64 | 202.64 | .00 | ( 202.64) | .0 |
| 100-51430-121-00 | PART-TIME WAGES - ELECTIONS | 1,955.76 | 1,955.76 | 2,530.00 | 574.24 | 77.3 |
| 100-51430-131-00 | RETIREMENT - ELECTIONS | 474.79 | 474.79 | 661.00 | 186.21 | 71.8 |
| 100-51430-132-00 | SOCIAL SECURITY - ELECTIONS | 469.79 | 469.79 | 903.00 | 433.21 | 52.0 |
| 100-51430-133-00 | HEALTH BENEFITS - ELECTIONS | 2,724.17 | 2,724.17 | 3,234.00 | 509.83 | 84.2 |
| 100-51430-134-00 | DENTAL BENEFITS - ELECTIONS | 106.80 | 106.80 | 224.00 | 117.20 | 47.7 |
| 100-51430-135-00 | LIFE BENEFITS - ELECTIONS | 23.52 | 23.52 | 50.00 | 26.48 | 47.0 |
| 100-51430-136-00 | DISABILITY BENEFITS - ELECTION | 31.18 | 31.18 | 42.00 | 10.82 | 74.2 |
| 100-51430-137-00 | HSA BENEFITS - ELECTIONS | 569.16 | 569.16 | 665.00 | 95.84 | 85.6 |
| 100-51430-140-00 | VISION BENEFITS - ELECTIONS | 13.94 | 13.94 | 28.00 | 14.06 | 49.8 |
| 100-51430-144-00 | MILEAGE - ELECTIONS | 92.80 | 92.80 | 146.00 | 53.20 | 63.6 |
| 100-51430-310-00 | COMPUTER SOFTWARE- ELECTIONS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-51430-321-00 | OFFICE SUPPLIES - ELECTIONS | 63.62 | 63.62 | 150.00 | 86.38 | 42.4 |
| 100-51430-322-00 | POSTAGE - ELECTIONS | 246.40 | 246.40 | 300.00 | 53.60 | 82.1 |
| 100-51430-324-00 | PRINTING & COPYING - ELECTIONS | 13.30 | 13.30 | 25.00 | 11.70 | 53.2 |
| 100-51430-325-00 | ADVERTISING & NOTICES - ELECTI | .00 | .00 | 45.00 | 45.00 | .0 |
| 100-51430-332-00 | EDUCATION & TRAINING - ELECTIO | 56.12 | 56.12 | 150.00 | 93.88 | 37.4 |
| 100-51430-353-00 | GENERAL SUPPLIES - ELECTIONS | 162.76 | 162.76 | 350.00 | 187.24 | 46.5 |
| | TOTAL ELECTIONS | 13,279.99 | 13,279.99 | 21,311.76 | 8,031.77 | 62.3 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | FINANCE DIRECTOR/TREASURER | | | | | |
| 100-51510-111-00 | FULL-TIME WAGES - FINANCE | 22,103.09 | 22,103.09 | 83,405.00 | 61,301.91 | 26.5 |
| 100-51510-112-00 | FT OVERTIME WAGES - FINANCE | .00 | .00 | 6,027.00 | 6,027.00 | .0 |
| 100-51510-114-00 | UNWORKED WAGES - FINANCE | 3,168.20 | 3,168.20 | 1,904.98 | ( 1,263.22) | 166.3 |
| 100-51510-131-00 | RETIREMENT - FINANCE | 2,105.44 | 2,105.44 | 6,378.00 | 4,272.56 | 33.0 |
| 100-51510-132-00 | SOCIAL SECURITY - FINANCE | 1,993.19 | 1,993.19 | 7,318.00 | 5,324.81 | 27.2 |
| 100-51510-133-00 | HEALTH BENEFITS - FINANCE | 2,530.04 | 2,530.04 | 19,387.00 | 16,856.96 | 13.1 |
| 100-51510-134-00 | DENTAL BENEFITS - FINANCE | 140.31 | 140.31 | 1,201.00 | 1,060.69 | 11.7 |
| 100-51510-135-00 | LIFE BENEFITS - FINANCE | 24.28 | 24.28 | 122.00 | 97.72 | 19.9 |
| 100-51510-136-00 | DISABILITY BENEFITS - FINANCE | 102.89 | 102.89 | 276.00 | 173.11 | 37.3 |
| 100-51510-137-00 | HSA BENEFITS - FINANCE | 1,078.10 | 1,078.10 | 3,658.00 | 2,579.90 | 29.5 |
| 100-51510-138-00 | EAP BENEFITS - FINANCE | 68.88 | 68.88 | 141.89 | 73.01 | 48.5 |
| 100-51510-140-00 | VISION BENEFITS - FINANCE | 13.86 | 13.86 | 148.00 | 134.14 | 9.4 |
| 100-51510-143-00 | RECOGNITION - FINANCE | .00 | .00 | 450.00 | 450.00 | .0 |
| 100-51510-144-00 | MILEAGE - FINANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-51510-145-00 | EXPENSE ALLOWANCE - FINANCE | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-51510-200-00 | CONTRACTED SERVICES - FINANCE | 4,480.00 | 4,480.00 | 20,100.00 | 15,620.00 | 22.3 |
| 100-51510-310-00 | COMPUTER SOFTWARE - FINANCE | 4,992.87 | 4,992.87 | 6,550.00 | 1,557.13 | 76.2 |
| 100-51510-312-00 | IT SUPPORT - FINANCE | 120.00 | 120.00 | 750.00 | 630.00 | 16.0 |
| 100-51510-322-00 | POSTAGE - FINANCE | 234.08 | 234.08 | 1,200.00 | 965.92 | 19.5 |
| 100-51510-325-00 | ADVERTISING & NOTICES - FINANC | .00 | .00 | 350.00 | 350.00 | .0 |
| 100-51510-331-00 | MEMBERSHIP DUES - FINANCE | 40.60 | 40.60 | 900.00 | 859.40 | 4.5 |
| 100-51510-332-00 | EDUCATION & TRAINING - FINANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51510-333-00 | CONFERENCES & MEETINGS - FINAN | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-51510-392-00 | MISCELLANEOUS - FINANCE | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-51510-512-00 | WORKERS COMP - FINANCE | 53.13 | 53.13 | 165.00 | 111.87 | 32.2 |
| 100-51510-550-00 | FEES & FINANCE CHARGES - FINAN | 902.80 | 902.80 | 3,000.00 | 2,097.20 | 30.1 |
| 100-51510-551-00 | OTHER FEES - FINANCE | .00 | .00 | 50.00 | 50.00 | .0 |
| | TOTAL FINANCE DIRECTOR/TREASURER | 44,151.76 | 44,151.76 | 167,481.87 | 123,330.11 | 26.4 |
| | PROPERTY ASSESSMENT | | | | | |
| 100-51520-200-00 | CONTRACTED SERVICES - ASSESSOR | 24,456.00 | 24,456.00 | 48,920.00 | 24,464.00 | 50.0 |
| | TOTAL PROPERTY ASSESSMENT | 24,456.00 | 24,456.00 | 48,920.00 | 24,464.00 | 50.0 |
| | AUDIT AND CONSULTING | | | | | |
| 100-51530-210-00 | AUDIT FEES - AUDIT & CONSULTIN | 14,626.92 | 14,626.92 | 30,000.00 | 15,373.08 | 48.8 |
| | TOTAL AUDIT AND CONSULTING | 14,626.92 | 14,626.92 | 30,000.00 | 15,373.08 | 48.8 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | GENERAL BUILDINGS AND PLANT | | | | | |
| 100-51600-111-00 | FULL-TIME WAGES - GEN BLDGS | 14,019.66 | 14,019.66 | 16,279.00 | 2,259.34 | 86.1 |
| 100-51600-112-00 | FT OVERTIME WAGES - GEN BLDGS | 221.75 | 221.75 | 434.00 | 212.25 | 51.1 |
| 100-51600-121-00 | PART-TIME WAGES - GEN BLDGS | 2,402.09 | 2,402.09 | 152.00 | ( 2,250.09) | 1580.3 |
| 100-51600-131-00 | RETIREMENT - GEN BLDGS | 972.02 | 972.02 | 1,192.00 | 219.98 | 81.6 |
| 100-51600-132-00 | SOCIAL SECURITY - GEN BLDGS | 1,213.94 | 1,213.94 | 1,390.00 | 176.06 | 87.3 |
| 100-51600-133-00 | HEALTH BENEFITS - GEN BLDGS | 4,786.38 | 4,786.38 | 5,775.00 | 988.62 | 82.9 |
| 100-51600-134-00 | DENTAL BENEFITS - GEN BLDGS | 297.10 | 297.10 | 347.00 | 49.90 | 85.6 |
| 100-51600-135-00 | LIFE BENEFITS - GEN BLDGS | 13.07 | 13.07 | 28.00 | 14.93 | 46.7 |
| 100-51600-136-00 | DISABILITY BENEFITS - GEN BLDG | 50.41 | 50.41 | 62.00 | 11.59 | 81.3 |
| 100-51600-137-00 | HSA BENEFITS - GEN BLDGS | .00 | .00 | 1,188.00 | 1,188.00 | .0 |
| 100-51600-140-00 | VISION BENEFITS - GEN BLDGS | 34.22 | 34.22 | 39.00 | 4.78 | 87.7 |
| 100-51600-200-00 | CONTRACTED SERVICES - GEN BLDG | 1,507.32 | 1,507.32 | 3,300.00 | 1,792.68 | 45.7 |
| 100-51600-201-00 | ELECTRIC & GAS - GEN BLDGS | 3,025.51 | 3,025.51 | 16,000.00 | 12,974.49 | 18.9 |
| 100-51600-202-00 | WATER SEWER STORM - GEN BLDGS | 869.32 | 869.32 | 2,450.00 | 1,580.68 | 35.5 |
| 100-51600-203-00 | TELEPHONE - GEN BLDGS | 223.00 | 223.00 | 800.00 | 577.00 | 27.9 |
| 100-51600-205-00 | INTERNET - GEN BLDGS | 540.00 | 540.00 | 2,250.00 | 1,710.00 | 24.0 |
| 100-51600-353-00 | GENERAL SUPPLIES - GEN BLDGS | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51600-361-00 | REPAIRS & MAINTENANCE - GEN BL | 25.98 | 25.98 | 500.00 | 474.02 | 5.2 |
| 100-51600-362-00 | GROUNDS MAINTENANCE - GEN BLDG | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51600-366-00 | BUILDING MAINTENANCE - GEN BLD | .00 | .00 | 2,021.40 | 2,021.40 | .0 |
| 100-51600-401-00 | CUSTODIAL SUPPLIES - GEN BLDGS | 2,350.40 | 2,350.40 | 7,000.00 | 4,649.60 | 33.6 |
| 100-51600-510-00 | PROPERTY & LIABILITY INS - GEN | 10,357.24 | 10,357.24 | 9,729.00 | ( 628.24) | 106.5 |
| | TOTAL GENERAL BUILDINGS AND PLANT | 42,909.41 | 42,909.41 | 71,936.40 | 29,026.99 | 59.7 |
| | VILLAGE HALL | | | | | |
| 100-51610-200-00 | CONTRACTED SERVICES - VH | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51610-201-00 | ELECTRIC & GAS - VH | 1,081.11 | 1,081.11 | 4,000.00 | 2,918.89 | 27.0 |
| 100-51610-202-00 | WATER SEWER STORM - VH | 518.23 | 518.23 | 2,750.00 | 2,231.77 | 18.8 |
| 100-51610-203-00 | TELEPHONE - VH | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51610-205-00 | INTERNET - VH | 1,113.64 | 1,113.64 | 1,850.00 | 736.36 | 60.2 |
| 100-51610-353-00 | GENERAL SUPPLIES - VH | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-51610-361-00 | REPAIRS & MAINTENANCE - VH | 183.00 | 183.00 | 1,000.00 | 817.00 | 18.3 |
| 100-51610-366-00 | BUILDING MAINTENANCE - VH | 194.23 | 194.23 | 3,000.00 | 2,805.77 | 6.5 |
| | TOTAL VILLAGE HALL | 3,090.21 | 3,090.21 | 13,700.00 | 10,609.79 | 22.6 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | POST OFFICE | | | | | |
| 100-51620-111-00 | FULL TIME WAGES - POST OFFICE | 241.83 | 241.83 | 1,628.00 | 1,386.17 | 14.9 |
| 100-51620-131-00 | RETIREMENT - POST OFFICE | 17.42 | 17.42 | 119.00 | 101.58 | 14.6 |
| 100-51620-132-00 | SOCIAL SECURITY - POST OFFICE | 17.31 | 17.31 | 139.00 | 121.69 | 12.5 |
| 100-51620-133-00 | HEALTH BENEFITS - POST OFFICE | 95.33 | 95.33 | 577.00 | 481.67 | 16.5 |
| 100-51620-134-00 | DENTAL BENEFITS - POST OFFICE | 5.82 | 5.82 | 35.00 | 29.18 | 16.6 |
| 100-51620-135-00 | LIFE BENEFITS - POST OFFICE | .24 | .24 | 3.00 | 2.76 | 8.0 |
| 100-51620-136-00 | DISABILITY - POST OFFICE | .96 | .96 | 6.00 | 5.04 | 16.0 |
| 100-51620-140-00 | DISABILITY - POST OFFICE | .65 | .65 | 4.00 | 3.35 | 16.3 |
| 100-51620-366-00 | BUILDING MAINT - POST OFFICE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| | TOTAL POST OFFICE | 379.56 | 379.56 | 6,511.00 | 6,131.44 | 5.8 |
| | FIRE STATION | | | | | |
| 100-51630-200-00 | CONTRACTED SERVICES - FIRE STA | 671.13 | 671.13 | 3,000.00 | 2,328.87 | 22.4 |
| 100-51630-201-00 | ELECTRIC & GAS - FIRE STATION | 16,748.07 | 16,748.07 | 35,000.00 | 18,251.93 | 47.9 |
| 100-51630-202-00 | WATER SEWER STORM - FIRE STATI | 2,406.70 | 2,406.70 | 10,000.00 | 7,593.30 | 24.1 |
| 100-51630-207-00 | RECYCLING - FIRE STATION | 386.72 | 386.72 | 750.00 | 363.28 | 51.6 |
| 100-51630-353-00 | GENERAL SUPPLIES - FIRE STATIO | 170.68 | 170.68 | 350.00 | 179.32 | 48.8 |
| 100-51630-362-00 | GROUNDS MAINTENANCE - FIRE ST | 410.57 | 410.57 | 1,000.00 | 589.43 | 41.1 |
| 100-51630-366-00 | BUILDING MAINTENANCE - FIRE ST | 3,626.13 | 3,626.13 | 5,000.00 | 1,373.87 | 72.5 |
| 100-51630-369-00 | EQUIPMENT MAINT - FIRE STATION | 651.48 | 651.48 | 18,000.00 | 17,348.52 | 3.6 |
| 100-51630-401-00 | CUSTODIAL SUPPLIES - FIRE STAT | .00 | .00 | 150.00 | 150.00 | .0 |
| | TOTAL FIRE STATION | 25,071.48 | 25,071.48 | 73,250.00 | 48,178.52 | 34.2 |
| | ADMINISTRATION BUILDING | | | | | |
| 100-51640-200-00 | CONTRACTED SERVICES - ADMIN BL | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 100-51640-201-00 | ELECTRIC & GAS - ADMIN BLDG | 3,225.70 | 3,225.70 | 5,000.00 | 1,774.30 | 64.5 |
| 100-51640-202-00 | WATER SEWER STORM - ADMIN BLDG | 285.13 | 285.13 | 1,000.00 | 714.87 | 28.5 |
| 100-51640-203-00 | TELEPHONE - ADMIN BLDG | 761.39 | 761.39 | 2,500.00 | 1,738.61 | 30.5 |
| 100-51640-205-00 | INTERNET - ADMIN BLDG | 934.56 | 934.56 | 2,100.00 | 1,165.44 | 44.5 |
| 100-51640-353-00 | GENERAL SUPPLIES - ADMIN BLDG | 13.19 | 13.19 | 100.00 | 86.81 | 13.2 |
| 100-51640-361-00 | REPAIRS & MAINT - ADMIN BLDG | .00 | .00 | 400.00 | 400.00 | .0 |
| 100-51640-362-00 | GROUNDS MAINT - ADMIN BLDG | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-51640-366-00 | BUILDING MAINT - ADMIN BLDG | 56.95 | 56.95 | 1,000.00 | 943.05 | 5.7 |
| | TOTAL ADMINISTRATION BUILDING | 5,276.92 | 5,276.92 | 19,600.00 | 14,323.08 | 26.9 |
| | 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 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | LAW ENFORECEMENT INSURANCE | | | | | |
| 100-51931-514-00 | CRIME INSURANCE | 101.00 | 101.00 | 744.60 | 643.60 | 13.6 |
| | TOTAL LAW ENFORECEMENT INSURANCE | 101.00 | 101.00 | 744.60 | 643.60 | 13.6 |
| | PROPERTY INSURANCE | | | | | |
| 100-51938-510-00 | PROPERTY & LIABILITY INSURANCE | 3,468.30 | 3,468.30 | 9,000.00 | 5,531.70 | 38.5 |
| | TOTAL PROPERTY INSURANCE | 3,468.30 | 3,468.30 | 9,000.00 | 5,531.70 | 38.5 |
| | LAW ENFORCEMENT | | | | | |
| 100-52100-200-00 | LAW ENFORCEMENT SERVICES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| | TOTAL LAW ENFORCEMENT | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| | FIRE DEPARTMENT SUPPORT | | | | | |
| 100-52200-000-00 | FIRE DEPARTMENT SUPPORT | 93,450.00 | 93,450.00 | 186,900.00 | 93,450.00 | 50.0 |
| | TOTAL FIRE DEPARTMENT SUPPORT | 93,450.00 | 93,450.00 | 186,900.00 | 93,450.00 | 50.0 |
| | BUILDING INSPECTOR | | | | | |
| 100-52400-200-00 | BUILDING INSPECTOR SERVICES | 5,464.25 | 5,464.25 | 30,000.00 | 24,535.75 | 18.2 |
| | TOTAL BUILDING INSPECTOR | 5,464.25 | 5,464.25 | 30,000.00 | 24,535.75 | 18.2 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | DEPT OF PUBLIC WORKS | | | | | |
| 100-53312-111-00 | FULL-TIME WAGES - PUBLIC WORKS | 68,669.75 | 68,669.75 | 149,734.00 | 81,064.25 | 45.9 |
| 100-53312-112-00 | FT OT WAGES - PUBLIC WORKS | 1,403.86 | 1,403.86 | 2,997.03 | 1,593.17 | 46.8 |
| 100-53312-113-00 | COMP TIME - PUBLIC WORKS | 608.09 | 608.09 | .00 | ( 608.09) | .0 |
| 100-53312-114-00 | UNWORKED WAGES - PUBLIC WORKS | 15,899.42 | 15,899.42 | 7,300.00 | ( 8,599.42) | 217.8 |
| 100-53312-121-00 | PART-TIME WAGES - PUBLIC WORKS | 3,782.82 | 3,782.82 | 2,824.00 | ( 958.82) | 134.0 |
| 100-53312-131-00 | RETIREMENT - PUBLIC WORKS | 6,232.16 | 6,232.16 | 10,970.00 | 4,737.84 | 56.8 |
| 100-53312-132-00 | SOCIAL SECURITY - PUBLIC WORKS | 6,806.13 | 6,806.13 | 12,457.00 | 5,650.87 | 54.6 |
| 100-53312-133-00 | HEALTH BENEFITS - PUBLIC WORKS | 30,276.49 | 30,276.49 | 43,756.00 | 13,479.51 | 69.2 |
| 100-53312-134-00 | DENTAL BENEFITS - PUBLIC WORKS | 1,848.26 | 1,848.26 | 2,586.00 | 737.74 | 71.5 |
| 100-53312-135-00 | LIFE BENEFITS - PUBLIC WORKS | 146.05 | 146.05 | 402.00 | 255.95 | 36.3 |
| 100-53312-136-00 | DISABILITY BENEFITS - PW | 350.85 | 350.85 | 578.00 | 227.15 | 60.7 |
| 100-53312-137-00 | HSA BENEFITS - PUBLIC WORKS | 13,131.26 | 13,131.26 | 9,858.00 | ( 3,273.26) | 133.2 |
| 100-53312-138-00 | EAP BENEFITS - PUBLIC WORKS | 344.52 | 344.52 | 689.00 | 344.48 | 50.0 |
| 100-53312-140-00 | VISION BENEFITS - PUBLIC WORKS | 209.76 | 209.76 | 301.00 | 91.24 | 69.7 |
| 100-53312-141-00 | UNIFORMS & CLOTHING - PW | 1,196.06 | 1,196.06 | 2,900.00 | 1,703.94 | 41.2 |
| 100-53312-142-00 | RECRUITING - PUBLIC WORKS | 771.20 | 771.20 | 500.00 | ( 271.20) | 154.2 |
| 100-53312-143-00 | RECOGNITION - PUBLIC WORKS | .00 | .00 | 3,650.00 | 3,650.00 | .0 |
| 100-53312-144-00 | MILEAGE - PUBLIC WORKS | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-53312-145-00 | EXPENSE ALLOWANCE - PUBLIC WOR | .00 | .00 | 300.00 | 300.00 | .0 |
| 100-53312-190-00 | OTHER PERSONNEL EXP - PW | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-53312-200-00 | CONTRACTED SERVICES - PW | 578.26 | 578.26 | 300.00 | ( 278.26) | 192.8 |
| 100-53312-202-00 | WATER SEWER STORM - PW | 13,093.75 | 13,093.75 | 55,000.00 | 41,906.25 | 23.8 |
| 100-53312-204-00 | CELL PHONE - PUBLIC WORKS | 1,614.80 | 1,614.80 | 2,500.00 | 885.20 | 64.6 |
| 100-53312-310-00 | COMPUTER SOFTWARE - PW | 358.33 | 358.33 | .00 | ( 358.33) | .0 |
| 100-53312-312-00 | IT SUPPORT - PUBLIC WORKS | 1,160.00 | 1,160.00 | 2,300.00 | 1,140.00 | 50.4 |
| 100-53312-321-00 | OFFICE SUPPLIES - PUBLIC WORKS | 151.64 | 151.64 | 250.00 | 98.36 | 60.7 |
| 100-53312-324-00 | PRINTING & COPYING - PW | 26.34 | 26.34 | .00 | ( 26.34) | .0 |
| 100-53312-331-00 | MEMBERSHIP DUES - PW | .00 | .00 | 370.00 | 370.00 | .0 |
| 100-53312-332-00 | EDUCATION & TRAINING - PW | 100.00 | 100.00 | 1,800.00 | 1,700.00 | 5.6 |
| 100-53312-333-00 | CONFERENCES & MEETINGS - PW | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 100-53312-351-00 | MEDICAL & SAFETY - PUBLIC WORK | 2,937.78 | 2,937.78 | 4,000.00 | 1,062.22 | 73.4 |
| 100-53312-352-00 | MINOR EQUIPMENT & TOOLS - PW | 1,921.94 | 1,921.94 | 3,500.00 | 1,578.06 | 54.9 |
| 100-53312-353-00 | GENERAL SUPPLIES - PUBLIC WORK | 738.00 | 738.00 | 2,500.00 | 1,762.00 | 29.5 |
| 100-53312-403-00 | SHOP SUPPLIES - PUBLIC WORKS | 1,686.84 | 1,686.84 | 2,100.00 | 413.16 | 80.3 |
| 100-53312-512-00 | WORKERS COMP - PUBLIC WORKS | 4,317.33 | 4,317.33 | 15,335.00 | 11,017.67 | 28.2 |
| | TOTAL DEPT OF PUBLIC WORKS | 180,361.69 | 180,361.69 | 345,357.03 | 164,995.34 | 52.2 |
| | DPW MACHINERY | | | | | |
| 100-53313-301-00 | GAS, OIL, FLUIDS - PW MACHINER | 6,308.98 | 6,308.98 | 14,000.00 | 7,691.02 | 45.1 |
| 100-53313-361-00 | REPAIRS & MAINT - PW MACHINERY | 13,270.07 | 13,270.07 | 15,000.00 | 1,729.93 | 88.5 |
| 100-53313-363-00 | VEHICLE MAINTENANCE - PW MACHI | 461.34 | 461.34 | 5,000.00 | 4,538.66 | 9.2 |
| 100-53313-408-00 | MISCELLANEOUS - PW MACHINERY | 1,087.36 | 1,087.36 | 2,000.00 | 912.64 | 54.4 |
| 100-53313-511-00 | VEHICLE INSURANCE - PW MACHINE | 1,563.00 | 1,563.00 | 3,380.00 | 1,817.00 | 46.2 |
| | TOTAL DPW MACHINERY | 22,690.75 | 22,690.75 | 39,380.00 | 16,689.25 | 57.6 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | **STREET MAINTENANCE** | | | | | |
| 100-53314-111-00 | FULL-TIME WAGES - ST MAINT | 12,840.70 | 12,840.70 | 42,325.00 | 29,484.30 | 30.3 |
| 100-53314-112-00 | FT OVERTIME WAGES - ST MAINT | 1,163.21 | 1,163.21 | 377.00 | ( 786.21) | 308.5 |
| 100-53314-121-00 | PART-TIME WAGES - ST MAINT | 104.98 | 104.98 | 584.00 | 479.02 | 18.0 |
| 100-53314-131-00 | RETIREMENT - ST MAINT | 1,008.24 | 1,008.24 | 3,100.00 | 2,091.76 | 32.5 |
| 100-53314-132-00 | SOCIAL SECURITY - ST MAINT | 1,020.80 | 1,020.80 | 3,614.00 | 2,593.20 | 28.3 |
| 100-53314-133-00 | HEALTH BENEFITS - ST MAINT | 4,719.29 | 4,719.29 | 15,014.00 | 10,294.71 | 31.4 |
| 100-53314-134-00 | DENTAL BENEFITS - ST MAINT | 270.50 | 270.50 | 903.00 | 632.50 | 30.0 |
| 100-53314-135-00 | LIFE BENEFITS - ST MAINT | 14.41 | 14.41 | 72.00 | 57.59 | 20.0 |
| 100-53314-136-00 | DISABILITY BENEFITS - ST MAINT | 53.62 | 53.62 | 162.00 | 108.38 | 33.1 |
| 100-53314-137-00 | HSA BENEFITS - ST MAINT | .00 | .00 | 3,088.00 | 3,088.00 | .0 |
| 100-53314-140-00 | VISION BENEFITS - ST MAINT | 27.42 | 27.42 | 102.00 | 74.58 | 26.9 |
| 100-53314-200-00 | CONTRACTED SERVICES - ST MAINT | 1,910.00 | 1,910.00 | 4,000.00 | 2,090.00 | 47.8 |
| 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 | 1,090.53 | 1,090.53 | 4,000.00 | 2,909.47 | 27.3 |
| 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 | 120.00 | 120.00 | 1,500.00 | 1,380.00 | 8.0 |
| 100-53314-408-00 | MISCELLANEOUS - ST MAINT | .00 | .00 | 500.00 | 500.00 | .0 |
| | TOTAL STREET MAINTENANCE | 24,343.70 | 24,343.70 | 87,341.00 | 62,997.30 | 27.9 |
| | **STREET CLEANING** | | | | | |
| 100-53316-200-00 | CONTRACTED SERVICES - STREET C | 4,009.76 | 4,009.76 | 5,000.00 | 990.24 | 80.2 |
| | TOTAL STREET CLEANING | 4,009.76 | 4,009.76 | 5,000.00 | 990.24 | 80.2 |
| | **SNOW AND ICE** | | | | | |
| 100-53317-200-00 | CONTRACTED SERVICES - SNOW & I | 22,588.79 | 22,588.79 | 35,000.00 | 12,411.21 | 64.5 |
| 100-53317-352-00 | MINOR EQUIP & TOOLS - SNOW & I | 10,908.41 | 10,908.41 | 12,000.00 | 1,091.59 | 90.9 |
| 100-53317-404-00 | SALT - SNOW & ICE | 1,079.76 | 1,079.76 | 2,000.00 | 920.24 | 54.0 |
| | TOTAL SNOW AND ICE | 34,576.96 | 34,576.96 | 49,000.00 | 14,423.04 | 70.6 |
| | **STREET SIGNS** | | | | | |
| 100-53318-200-00 | CONTRACTED SERVICES - ST SIGNS | 242.63 | 242.63 | 3,000.00 | 2,757.37 | 8.1 |
| 100-53318-353-00 | GENERAL SUPPLIES - STREET SIGN | 398.77 | 398.77 | 2,500.00 | 2,101.23 | 16.0 |
| 100-53318-361-00 | REPAIRS & MAINT - STREET SIGNS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL STREET SIGNS | 641.40 | 641.40 | 6,500.00 | 5,858.60 | 9.9 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | SEASONAL DECORATIONS | | | | | |
| 100-53322-111-00 | FULL-TIME WAGES - SEASONAL DEC | 3,777.75 | 3,777.75 | 13,023.00 | 9,245.25 | 29.0 |
| 100-53322-121-00 | PART-TIME WAGES - SEASONAL DEC | .00 | .00 | 350.00 | 350.00 | .0 |
| 100-53322-131-00 | RETIREMENT - SEASONAL DEC | 272.02 | 272.02 | 954.00 | 681.98 | 28.5 |
| 100-53322-132-00 | SOCIAL SECURITY - SEASONAL DEC | 270.94 | 270.94 | 112.00 | ( 158.94) | 241.9 |
| 100-53322-133-00 | HEALTH BENEFITS - SEASONAL DEC | 1,466.52 | 1,466.52 | 4,620.00 | 3,153.48 | 31.7 |
| 100-53322-134-00 | DENTAL BENEFITS - SEASONAL DEC | 84.86 | 84.86 | 278.00 | 193.14 | 30.5 |
| 100-53322-135-00 | LIFE BENEFITS - SEASONAL DEC | 4.06 | 4.06 | 22.00 | 17.94 | 18.5 |
| 100-53322-136-00 | DISABILITY BENEFITS - SEASONAL | 15.43 | 15.43 | 50.00 | 34.57 | 30.9 |
| 100-53322-137-00 | HSA BENEFITS - SEASONAL DEC | .00 | .00 | 950.00 | 950.00 | .0 |
| 100-53322-140-00 | VISION BENEFITS - SEASONAL DEC | 8.76 | 8.76 | 32.00 | 23.24 | 27.4 |
| 100-53322-200-00 | CONTRACTED SERVICES - SEASONAL | 1,665.00 | 1,665.00 | 4,000.00 | 2,335.00 | 41.6 |
| 100-53322-353-00 | GENERAL SUPPLIES - SEASONAL DE | 4,790.89 | 4,790.89 | 10,000.00 | 5,209.11 | 47.9 |
| 100-53322-361-00 | REPAIRS & MAINT - SEASONAL DEC | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL SEASONAL DECORATIONS | 12,356.23 | 12,356.23 | 39,391.00 | 27,034.77 | 31.4 |
| | STREET LIGHTING | | | | | |
| 100-53420-201-00 | ELECTRIC & GAS - STREET LIGHT | 8,913.67 | 8,913.67 | 23,000.00 | 14,086.33 | 38.8 |
| 100-53420-353-00 | GENERAL SUPPLIES - STREET LIGH | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL STREET LIGHTING | 8,913.67 | 8,913.67 | 24,000.00 | 15,086.33 | 37.1 |
| | 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 | 2,051.42 | 2,051.42 | 6,511.00 | 4,459.58 | 31.5 |
| 100-53441-131-00 | RETIREMENT - STORM SEWER | 147.67 | 147.67 | 477.00 | 329.33 | 31.0 |
| 100-53441-132-00 | SOCIAL SECURITY - STORM SEWER | 149.90 | 149.90 | 556.00 | 406.10 | 27.0 |
| 100-53441-133-00 | HEALTH BENEFITS - STORM SEWER | 549.40 | 549.40 | 2,310.00 | 1,760.60 | 23.8 |
| 100-53441-134-00 | DENTAL BENEFITS - STORM SEWER | 31.08 | 31.08 | 139.00 | 107.92 | 22.4 |
| 100-53441-135-00 | LIFE BENEFITS - STORM SEWER | 2.44 | 2.44 | 11.00 | 8.56 | 22.2 |
| 100-53441-136-00 | DISABILITY BENEFITS - STORM S | 8.51 | 8.51 | 25.00 | 16.49 | 34.0 |
| 100-53441-137-00 | HSA BENEFITS - STORM SEWER | 4.95 | 4.95 | 475.00 | 470.05 | 1.0 |
| 100-53441-140-00 | VISION BENEFITS - STORM SEWER | 3.04 | 3.04 | 16.00 | 12.96 | 19.0 |
| 100-53441-200-00 | CONTRACTED SERVICES - STORM SE | .00 | .00 | 11,400.00 | 11,400.00 | .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 | 508.00 | 508.00 | 5,000.00 | 4,492.00 | 10.2 |
| | TOTAL STORM SEWER MAINTENANCE | 3,456.41 | 3,456.41 | 31,270.00 | 27,813.59 | 11.1 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PUBLIC TRANSPORTATION | | | | | |
| 100-53520-121-00 | PART-TIME WAGES - TRANSPORTATI | 3,367.00 | 3,367.00 | 15,282.00 | 11,915.00 | 22.0 |
| 100-53520-132-00 | SOCIAL SECURITY - TRANSPORTATI | 257.59 | 257.59 | 1,169.00 | 911.41 | 22.0 |
| 100-53520-142-00 | RECRUITING - TRANSPORTATION | .00 | .00 | 400.00 | 400.00 | .0 |
| 100-53520-200-00 | CONTRACTED SERVICES - TRANSPOR | 792.13 | 792.13 | 2,100.00 | 1,307.87 | 37.7 |
| 100-53520-301-00 | GAS OIL & FLUIDS - TRANSPORTAT | 62.22 | 62.22 | 4,500.00 | 4,437.78 | 1.4 |
| 100-53520-351-00 | MEDICAL & SAFETY - TRANSPORTAT | .00 | .00 | 75.00 | 75.00 | .0 |
| 100-53520-353-00 | GENERAL SUPPLIES - TRANSPORTAT | .00 | .00 | 350.00 | 350.00 | .0 |
| 100-53520-363-00 | VEHICLE MAINT & REPAIRS - TRAN | .00 | .00 | 1,350.00 | 1,350.00 | .0 |
| 100-53520-408-00 | MISCELLANEOUS - TRANSPORTATION | .00 | .00 | 960.00 | 960.00 | .0 |
| 100-53520-511-00 | INSURANCE - PUBLIC TRANSPORTAT | 761.00 | 761.00 | 1,200.00 | 439.00 | 63.4 |
| 100-53520-512-00 | WORKERS COMP - TRANSPORTATION | 189.12 | 189.12 | 515.00 | 325.88 | 36.7 |
| | TOTAL PUBLIC TRANSPORTATION | 5,429.06 | 5,429.06 | 27,901.00 | 22,471.94 | 19.5 |
| | RECYCLING & GARBAGE COLLECTION | | | | | |
| 100-53620-208-00 | REFUSE AND GARBAGE COLLECTION | 65,313.92 | 65,313.92 | 180,000.00 | 114,686.08 | 36.3 |
| | TOTAL RECYCLING & GARBAGE COLLECTION | 65,313.92 | 65,313.92 | 180,000.00 | 114,686.08 | 36.3 |
| | RECYCLING | | | | | |
| 100-53635-207-00 | RECYCLING | 12,847.71 | 12,847.71 | 35,000.00 | 22,152.29 | 36.7 |
| | TOTAL RECYCLING | 12,847.71 | 12,847.71 | 35,000.00 | 22,152.29 | 36.7 |
| | WEED AND NUISANCE CONTROL | | | | | |
| 100-53640-200-00 | OTHER CONTRACTED SERVICES | 300.00 | 300.00 | 8,500.00 | 8,200.00 | 3.5 |
| 100-53640-211-00 | WEED AND NUISANCE CONTROL | 1,350.00 | 1,350.00 | 7,000.00 | 5,650.00 | 19.3 |
| | TOTAL WEED AND NUISANCE CONTROL | 1,650.00 | 1,650.00 | 15,500.00 | 13,850.00 | 10.7 |
| | ANIMAL CONTROL | | | | | |
| 100-54100-121-00 | PART-TIME WAGES - ANIMAL CONTR | 600.00 | 600.00 | 1,482.00 | 882.00 | 40.5 |
| 100-54100-132-00 | SOCIAL SECURITY - ANIMAL CONTR | 45.90 | 45.90 | 113.00 | 67.10 | 40.6 |
| 100-54100-144-00 | MILEAGE - ANIMAL CONTROL | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-54100-512-00 | WORKERS COMP - ANIMAL CONTROL | 21.07 | 21.07 | 59.00 | 37.93 | 35.7 |
| | TOTAL ANIMAL CONTROL | 666.97 | 666.97 | 1,854.00 | 1,187.03 | 36.0 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | CEMETERY | | | | | |
| 100-54910-000-00 | CEMETERY | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| | TOTAL CEMETERY | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| | LIBRARY | | | | | |
| 100-55110-111-00 | FULL-TIME WAGES - LIBRARY | 80.39 | 80.39 | 1,628.00 | 1,547.61 | 4.9 |
| 100-55110-112-00 | FT OVERTIME WAGES - LIBRARY | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-55110-121-00 | PART-TIME WAGES - LIBRARY | 80.28 | 80.28 | 233.40 | 153.12 | 34.4 |
| 100-55110-131-00 | RETIREMENT - LIBRARY | 5.79 | 5.79 | 119.00 | 113.21 | 4.9 |
| 100-55110-132-00 | SOCIAL SECURITY - LIBRARY | 10.75 | 10.75 | 139.00 | 128.25 | 7.7 |
| 100-55110-133-00 | HEALTH BENEFITS - LIBRARY | 124.63 | 124.63 | 577.00 | 452.37 | 21.6 |
| 100-55110-134-00 | DENTAL BENEFITS - LIBRARY | 7.89 | 7.89 | 35.00 | 27.11 | 22.5 |
| 100-55110-135-00 | LIFE BENEFITS - LIBRARY | .31 | .31 | 3.00 | 2.69 | 10.3 |
| 100-55110-136-00 | DISABILITY BENEFITS - LIBRARY | 1.24 | 1.24 | 6.00 | 4.76 | 20.7 |
| 100-55110-137-00 | HSA BENEFITS - LIBRARY | .00 | .00 | 119.00 | 119.00 | .0 |
| 100-55110-140-00 | VISION BENEFITS - LIBRARY | .93 | .93 | 4.00 | 3.07 | 23.3 |
| 100-55110-200-00 | SUPPORT - LIBRARY | 20,144.00 | 20,144.00 | 41,888.00 | 21,744.00 | 48.1 |
| 100-55110-201-00 | ELECTRIC & GAS - LIBRARY | 84.42 | 84.42 | 1,600.00 | 1,515.58 | 5.3 |
| 100-55110-510-00 | INSURANCE - LIBRARY | 2,109.03 | 2,109.03 | 2,000.00 | ( 109.03) | 105.5 |
| | TOTAL LIBRARY | 22,649.66 | 22,649.66 | 48,451.40 | 25,801.74 | 46.8 |
| | OTHER CULTURE | | | | | |
| 100-55190-200-00 | MISC OTHER CULTURE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | TOTAL OTHER CULTURE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | HISTORICAL SOCIETY | | | | | |
| 100-55191-000-00 | HISTORICAL SOCIETY | 15,000.00 | 15,000.00 | 15,000.00 | .00 | 100.0 |
| | TOTAL HISTORICAL SOCIETY | 15,000.00 | 15,000.00 | 15,000.00 | .00 | 100.0 |
| | COASTAL BYWAYS | | | | | |
| 100-55192-000-00 | COASTAL BYWAYS | 500.00 | 500.00 | 500.00 | .00 | 100.0 |
| | TOTAL COASTAL BYWAYS | 500.00 | 500.00 | 500.00 | .00 | 100.0 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | SBAA | | | | | |
| 100-55193-000-00 | SBAA - DO NOT ENTER | ( 69.49) | ( 69.49) | .00 | 69.49 | .0 |
| 100-55193-111-00 | FULL TIME WAGES SBAA SUPPORT | 3,095.98 | 3,095.98 | 14,307.00 | 11,211.02 | 21.6 |
| 100-55193-112-00 | FT OT WAGES SBAA SUPPORT | .00 | .00 | 5,600.00 | 5,600.00 | .0 |
| 100-55193-121-00 | PART TIME WAGES SBAA SUPPORT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-55193-122-00 | PT OT WAGES SBAA SUPPORT | .00 | .00 | 350.91 | 350.91 | .0 |
| 100-55193-131-00 | RETIREMENT SBAA SUPPORT | 222.91 | 222.91 | 720.00 | 497.09 | 31.0 |
| 100-55193-132-00 | SOCIAL SECURITY SBAA SUPPORT | 230.24 | 230.24 | 1,100.00 | 869.76 | 20.9 |
| 100-55193-133-00 | HEALTH SBAA SUPPORT | 699.31 | 699.31 | 3,000.00 | 2,300.69 | 23.3 |
| 100-55193-134-00 | DENTAL SBAA SUPPORT | 38.56 | 38.56 | 278.00 | 239.44 | 13.9 |
| 100-55193-135-00 | LIFE SBAA SUPPORT | 2.99 | 2.99 | 20.00 | 17.01 | 15.0 |
| 100-55193-136-00 | DISABILITY SBAA SUPPORT | 12.33 | 12.33 | 40.00 | 27.67 | 30.8 |
| 100-55193-137-00 | HSA SBAA SUPPORT | .14 | .14 | .00 | ( .14) | .0 |
| 100-55193-140-00 | VISION SBAA SUPPORT | 3.93 | 3.93 | 40.00 | 36.07 | 9.8 |
| 100-55193-200-00 | SBAA SUPPORT | 17,961.34 | 17,961.34 | 70,000.00 | 52,038.66 | 25.7 |
| 100-55193-208-00 | GARBAGE SBAA SUPPORT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 100-55193-303-00 | EQUIPMENT RENTAL SBAA SUPPORT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 100-55193-353-00 | GENERAL SUPPLIES SBAA SUPPORT | 58.85 | 58.85 | 200.00 | 141.15 | 29.4 |
| 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 | 22,257.09 | 22,257.09 | 100,655.91 | 78,398.82 | 22.1 |
| | HUMANE SOCIETY | | | | | |
| 100-55194-000-00 | DOOR COUNTY HUMANE SOCIETY | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 100.0 |
| | TOTAL HUMANE SOCIETY | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 100.0 |
| | DEPARTMENT 198 | | | | | |
| 100-55198-000-00 | SAIL DOOR COUNTY | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| | TOTAL DEPARTMENT 198 | 10,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PARKS | | | | | |
| 100-55200-111-00 | FULL-TIME WAGES - PARKS | 28,127.37 | 28,127.37 | 104,005.00 | 75,877.63 | 27.0 |
| 100-55200-112-00 | FT OVERTIME WAGES - PARKS | 131.38 | 131.38 | 4,500.00 | 4,368.62 | 2.9 |
| 100-55200-121-00 | PART-TIME WAGES - PARKS | 988.00 | 988.00 | 6,545.49 | 5,557.49 | 15.1 |
| 100-55200-131-00 | RETIREMENT - PARKS | 2,032.84 | 2,032.84 | 7,601.00 | 5,568.16 | 26.7 |
| 100-55200-132-00 | SOCIAL SECURITY - PARKS | 2,175.85 | 2,175.85 | 8,767.00 | 6,591.15 | 24.8 |
| 100-55200-133-00 | HEALTH BENEFITS - PARKS | 6,774.24 | 6,774.24 | 34,648.00 | 27,873.76 | 19.6 |
| 100-55200-134-00 | DENTAL BENEFITS - PARKS | 381.51 | 381.51 | 2,101.00 | 1,719.49 | 18.2 |
| 100-55200-135-00 | LIFE BENEFITS - PARKS | 23.11 | 23.11 | 227.00 | 203.89 | 10.2 |
| 100-55200-136-00 | DISABILITY BENEFITS - PARKS | 98.98 | 98.98 | 398.00 | 299.02 | 24.9 |
| 100-55200-137-00 | HSA BENEFITS - PARKS | 1.38 | 1.38 | 7,125.00 | 7,123.62 | .0 |
| 100-55200-140-00 | VISION BENEFITS - PARKS | 40.12 | 40.12 | 241.00 | 200.88 | 16.7 |
| 100-55200-200-00 | CONTRACTED SERVICES - PARKS | 5,338.08 | 5,338.08 | 12,500.00 | 7,161.92 | 42.7 |
| 100-55200-201-00 | ELECTRIC & GAS - PARKS | 4,202.74 | 4,202.74 | 2,250.00 | ( 1,952.74) | 186.8 |
| 100-55200-202-00 | WATER & SEWER - PARKS | 1,105.80 | 1,105.80 | 4,000.00 | 2,894.20 | 27.7 |
| 100-55200-205-00 | INTERNET - PARKS | 407.28 | 407.28 | .00 | ( 407.28) | .0 |
| 100-55200-331-00 | MEMBERSHIP DUES - PARKS | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-55200-333-00 | CONF & MTGS - PARKS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-55200-352-00 | MINOR EQUIPMENT & TOOLS - PARK | 188.90 | 188.90 | 2,000.00 | 1,811.10 | 9.5 |
| 100-55200-353-00 | GENERAL SUPPLIES - PARKS | 2,092.95 | 2,092.95 | 6,500.00 | 4,407.05 | 32.2 |
| 100-55200-355-00 | MEMORIAL BENCH SUPPLIES - PARK | 593.37 | 593.37 | 4,000.00 | 3,406.63 | 14.8 |
| 100-55200-358-00 | FLOWER POTS - PARKS | 894.00 | 894.00 | 5,500.00 | 4,606.00 | 16.3 |
| 100-55200-361-00 | REPAIRS & MAINTENANCE - PARKS | 3,345.95 | 3,345.95 | 18,000.00 | 14,654.05 | 18.6 |
| 100-55200-362-00 | GROUNDS MAINTENANCE - PARKS | 3,021.59 | 3,021.59 | 5,000.00 | 1,978.41 | 60.4 |
| 100-55200-369-00 | EQUIPMENT MAINTENANCE - PARKS | 274.98 | 274.98 | 1,500.00 | 1,225.02 | 18.3 |
| 100-55200-402-00 | CHEMICALS - PARKS | .00 | .00 | 100.00 | 100.00 | .0 |
| | TOTAL PARKS | 62,240.42 | 62,240.42 | 239,008.49 | 176,768.07 | 26.0 |
| | DOG PARK | | | | | |
| 100-55201-200-00 | CONTRACTED SERVICES - DOG PARK | 750.00 | 750.00 | 1,320.00 | 570.00 | 56.8 |
| 100-55201-202-00 | WATER & SEWER - DOG PARK | 39.35 | 39.35 | 275.00 | 235.65 | 14.3 |
| 100-55201-353-00 | GENERAL SUPPLIES - DOG PARK | .00 | .00 | 500.00 | 500.00 | .0 |
| | TOTAL DOG PARK | 789.35 | 789.35 | 2,095.00 | 1,305.65 | 37.7 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | RECREATION PROGRAMS AND EVENTS | | | | | |
| 100-55300-111-00 | FT WAGES - RECREATION PRO | .00 | .00 | 651.00 | 651.00 | .0 |
| 100-55300-131-00 | RETIREMENT - RECREATION PRO | .00 | .00 | 48.00 | 48.00 | .0 |
| 100-55300-132-00 | SOCIAL SECURI - RECREATION PRO | .00 | .00 | 56.00 | 56.00 | .0 |
| 100-55300-133-00 | HEALTH - RECREATION PRO | .00 | .00 | 231.00 | 231.00 | .0 |
| 100-55300-134-00 | DENTAL - RECREATION PRO | .00 | .00 | 14.00 | 14.00 | .0 |
| 100-55300-135-00 | LIFE - RECREATION PRO | .00 | .00 | 1.00 | 1.00 | .0 |
| 100-55300-136-00 | DISABILITY - RECREATION PRO | .00 | .00 | 2.00 | 2.00 | .0 |
| 100-55300-137-00 | HSA - RECREATION PRO | .00 | .00 | 48.00 | 48.00 | .0 |
| 100-55300-140-00 | VISION - RECREATION PRO | .00 | .00 | 2.00 | 2.00 | .0 |
| 100-55300-144-00 | MILEAGE - RECREATION PRO | 459.64 | 459.64 | 750.00 | 290.36 | 61.3 |
| 100-55300-145-00 | EXP ALLOWANCE - RECREATION PRO | .00 | .00 | 600.00 | 600.00 | .0 |
| 100-55300-358-00 | FIREWORKS - RECREATION PRO | 14,813.78 | 14,813.78 | 9,000.00 | ( 5,813.78) | 164.6 |
| 100-55300-392-00 | MISCELLANEOUS - RECREATION PRO | .00 | .00 | 200.00 | 200.00 | .0 |
| | TOTAL RECREATION PROGRAMS AND EVENTS | 15,273.42 | 15,273.42 | 11,603.00 | ( 3,670.42) | 131.6 |
| | RECREATION FACILITIES | | | | | |
| 100-55400-111-00 | FULL-TIME WAGES - SPORTS COMPL | 5,455.52 | 5,455.52 | 19,534.00 | 14,078.48 | 27.9 |
| 100-55400-112-00 | FT OT WAGES - SPORTS COMPLEX | 111.17 | 111.17 | 188.00 | 76.83 | 59.1 |
| 100-55400-121-00 | PART-TIME WAGES - SPORTS COMPL | 922.55 | 922.55 | 2,101.00 | 1,178.45 | 43.9 |
| 100-55400-131-00 | RETIREMENT - SPORTS COMPLEX | 400.85 | 400.85 | 1,430.00 | 1,029.15 | 28.0 |
| 100-55400-132-00 | SOCIAL SECURITY - SPORTS COMPL | 475.59 | 475.59 | 1,668.00 | 1,192.41 | 28.5 |
| 100-55400-133-00 | HEALTH BENEFITS - SPORTS COMPL | 1,658.15 | 1,658.15 | 6,930.00 | 5,271.85 | 23.9 |
| 100-55400-134-00 | DENTAL BENEFITS - SPORTS COMPL | 100.54 | 100.54 | 417.00 | 316.46 | 24.1 |
| 100-55400-135-00 | LIFE BENEFITS - SPORTS COMPLEX | 5.76 | 5.76 | 33.00 | 27.24 | 17.5 |
| 100-55400-136-00 | DISABILITY BENEFITS - SPORTS C | 21.99 | 21.99 | 75.00 | 53.01 | 29.3 |
| 100-55400-137-00 | HSA BENEFITS - SPORTS COMPLEX | .00 | .00 | 1,425.00 | 1,425.00 | .0 |
| 100-55400-140-00 | VISION - SPORTS COMPLEX | 11.15 | 11.15 | 47.00 | 35.85 | 23.7 |
| 100-55400-200-00 | CONTRACTED SERVICES - SPORTS C | 1,083.00 | 1,083.00 | 9,300.00 | 8,217.00 | 11.7 |
| 100-55400-201-00 | ELECTRIC & GAS - SPORTS COMPLE | 9,948.14 | 9,948.14 | 7,500.00 | ( 2,448.14) | 132.6 |
| 100-55400-202-00 | WATER & SEWER - SPORTS COMPLEX | 808.55 | 808.55 | 10,000.00 | 9,191.45 | 8.1 |
| 100-55400-203-00 | TELEPHONE - SPORTS COMPLEX | 124.85 | 124.85 | 400.00 | 275.15 | 31.2 |
| 100-55400-205-00 | INTERNET - SPORTS COMPLEX | 380.00 | 380.00 | .00 | ( 380.00) | .0 |
| 100-55400-352-00 | MINOR EQUIP & TOOLS - SPORTS C | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-55400-353-00 | GENERAL SUPPLIES - SPORTS COMP | 126.95 | 126.95 | 1,500.00 | 1,373.05 | 8.5 |
| 100-55400-361-00 | REPAIRS & MAINT - SPORTS COMPL | 1,114.80 | 1,114.80 | 5,000.00 | 3,885.20 | 22.3 |
| 100-55400-362-00 | GROUNDS MAINTENANCE - SPORTS C | 7,889.78 | 7,889.78 | 5,000.00 | ( 2,889.78) | 157.8 |
| 100-55400-366-00 | BUILDING MAINTENANCE - SPORTS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL RECREATION FACILITIES | 30,639.34 | 30,639.34 | 75,548.00 | 44,908.66 | 40.6 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | BIKE TRAIL | | | | | |
| 100-55403-201-00 | ELECTRIC & GAS - BIKE TRAIL | 1,029.96 | 1,029.96 | 2,000.00 | 970.04 | 51.5 |
| 100-55403-353-00 | GENERAL SUPPLIES - BIKE TRAIL | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-55403-361-00 | REPAIRS & MAINTENANCE - BIKE T | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | TOTAL BIKE TRAIL | 1,029.96 | 1,029.96 | 5,000.00 | 3,970.04 | 20.6 |
| 100-56110-111-00 | FULL TIME WAGES - FORESTRY | 873.49 | 873.49 | 1,628.00 | 754.51 | 53.7 |
| 100-56110-121-00 | PT WAGES - FORESTRY | .00 | .00 | 280.00 | 280.00 | .0 |
| 100-56110-131-00 | RETIREMENT - FORESTRY | 62.87 | 62.87 | 119.00 | 56.13 | 52.8 |
| 100-56110-132-00 | SOCIAL SECURITY - FORESTRY | 63.87 | 63.87 | 139.00 | 75.13 | 46.0 |
| 100-56110-133-00 | HEALTH BENEFITS - FORESTRY | 231.33 | 231.33 | 577.00 | 345.67 | 40.1 |
| 100-56110-134-00 | DENTAL BENEFITS - FORESTRY | 13.09 | 13.09 | 35.00 | 21.91 | 37.4 |
| 100-56110-135-00 | LIFE BENEFITS - FORESTRY | .98 | .98 | 3.00 | 2.02 | 32.7 |
| 100-56110-136-00 | DISABILITY BENEFITS - FORESTRY | 3.65 | 3.65 | 6.00 | 2.35 | 60.8 |
| 100-56110-140-00 | VISION BENEFITS - FORESTRY | 1.32 | 1.32 | 4.00 | 2.68 | 33.0 |
| 100-56110-200-00 | CONTRACTED SERVICES - FORESTRY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL DEPARTMENT 110 | 1,250.60 | 1,250.60 | 7,791.00 | 6,540.40 | 16.1 |
| | DEPARTMENT 200 | | | | | |
| 100-56200-144-00 | MILEAGE - GREEN TIER | .00 | .00 | 250.00 | 250.00 | .0 |
| 100-56200-200-00 | SERVICES - GREEN TIER | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 100-56200-311-00 | WEBSITE - GREEN TIER | 23.19 | 23.19 | 250.00 | 226.81 | 9.3 |
| 100-56200-325-00 | ADS & NOTICES - GREEN TIER | .00 | .00 | 750.00 | 750.00 | .0 |
| 100-56200-332-00 | EDUCATION - GREEN TIER | .00 | .00 | 150.00 | 150.00 | .0 |
| 100-56200-353-00 | GENERAL SUPPLIES - GREEN TIER | 180.11 | 180.11 | 100.00 | ( 80.11) | 180.1 |
| | TOTAL DEPARTMENT 200 | 203.30 | 203.30 | 2,500.00 | 2,296.70 | 8.1 |
| | DEPARTMENT 300 | | | | | |
| 100-56300-200-00 | CONTRACTED SERVICES - PLANNING | .00 | .00 | 37,800.00 | 37,800.00 | .0 |
| | TOTAL DEPARTMENT 300 | .00 | .00 | 37,800.00 | 37,800.00 | .0 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ECONOMIC DEVELOPMENT | | | | | |
| 100-56400-111-00 | FULL-TIME WAGES - ZONING | 21,535.42 | 21,535.42 | 46,991.00 | 25,455.58 | 45.8 |
| 100-56400-114-00 | UNWORKED WAGES - ZONING | 611.06 | 611.06 | .00 | ( 611.06) | .0 |
| 100-56400-121-00 | PART-TIME WAGES - ZONING | 8,692.13 | 8,692.13 | 19,776.00 | 11,083.87 | 44.0 |
| 100-56400-131-00 | RETIREMENT - ZONING | 1,594.49 | 1,594.49 | 3,213.00 | 1,618.51 | 49.6 |
| 100-56400-132-00 | SOCIAL SECURITY - ZONING | 2,363.71 | 2,363.71 | 3,413.00 | 1,049.29 | 69.3 |
| 100-56400-133-00 | HEALTH - ZONING | 4,182.56 | 4,182.56 | 6,842.00 | 2,659.44 | 61.1 |
| 100-56400-134-00 | DENTAL - ZONING | 239.92 | 239.92 | 390.00 | 150.08 | 61.5 |
| 100-56400-135-00 | LIFE - ZONING | 50.40 | 50.40 | 180.00 | 129.60 | 28.0 |
| 100-56400-136-00 | DISABILITY - ZONING | 82.29 | 82.29 | 126.00 | 43.71 | 65.3 |
| 100-56400-137-00 | HSA - ZONING | 746.31 | 746.31 | 1,188.00 | 441.69 | 62.8 |
| 100-56400-140-00 | VISION - ZONING | 31.25 | 31.25 | 51.00 | 19.75 | 61.3 |
| 100-56400-142-00 | RECRUITMENT - ZONING | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56400-143-00 | RECOGNITION - ZONING | .00 | .00 | 450.00 | 450.00 | .0 |
| 100-56400-144-00 | MILEAGE - ZONING | 49.83 | 49.83 | 500.00 | 450.17 | 10.0 |
| 100-56400-204-00 | CELL PHONE - ZONING | 439.69 | 439.69 | 1,500.00 | 1,060.31 | 29.3 |
| 100-56400-209-00 | LEGAL - ZONING | 2,835.00 | 2,835.00 | 5,000.00 | 2,165.00 | 56.7 |
| 100-56400-310-00 | COMP SOFTWARE/HARDWARE- ZONING | 4,979.88 | 4,979.88 | 8,000.00 | 3,020.12 | 62.3 |
| 100-56400-312-00 | IT SUPPORT - ZONING | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56400-321-00 | OFFICE SUPPLIES - ZONING | 718.83 | 718.83 | 4,000.00 | 3,281.17 | 18.0 |
| 100-56400-322-00 | POSTAGE - ZONING | 968.52 | 968.52 | 3,500.00 | 2,531.48 | 27.7 |
| 100-56400-324-00 | PRINTING & COPYING - ZONING | 277.11 | 277.11 | 1,500.00 | 1,222.89 | 18.5 |
| 100-56400-325-00 | PUBLIC NOTICES - ZONING | 463.86 | 463.86 | 1,000.00 | 536.14 | 46.4 |
| 100-56400-331-00 | MEMBERSHIP DUES - ZONING | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56400-332-00 | EDUCATION/TRAINING - ZONING | 260.00 | 260.00 | 500.00 | 240.00 | 52.0 |
| 100-56400-333-00 | CONFERENCES/MEETINGS - ZONING | .00 | .00 | 500.00 | 500.00 | .0 |
| 100-56400-512-00 | WORK COMP - ZONING | 11.85 | 11.85 | 701.00 | 689.15 | 1.7 |
| | TOTAL ECONOMIC DEVELOPMENT | 51,134.11 | 51,134.11 | 110,821.00 | 59,686.89 | 46.1 |
| | URBAN DEVELOPMENT | | | | | |
| 100-56600-200-00 | CONTRACTED SERVICES - DEVELOPM | 10,152.01 | 10,152.01 | 25,000.00 | 14,847.99 | 40.6 |
| | TOTAL URBAN DEVELOPMENT | 10,152.01 | 10,152.01 | 25,000.00 | 14,847.99 | 40.6 |
| | ECONOMIC DEVELOPMENT | | | | | |
| 100-56700-200-00 | CONTRACTED SERVICES - ECONOMIC | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | TOTAL ECONOMIC DEVELOPMENT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | INFORMATION BOOTH | | | | | |
| 100-56701-000-00 | INFORMATION BOOTH | 694.38 | 694.38 | 2,000.00 | 1,305.62 | 34.7 |
| | TOTAL INFORMATION BOOTH | 694.38 | 694.38 | 2,000.00 | 1,305.62 | 34.7 |

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ZONING | | | | | |
| 100-56702-000-00 | TOURISM ZONE CHARGES | 42,058.71 | 42,058.71 | 65,000.00 | 22,941.29 | 64.7 |
| | TOTAL ZONING | 42,058.71 | 42,058.71 | 65,000.00 | 22,941.29 | 64.7 |
| | DEPARTMENT 703 | | | | | |
| 100-56703-000-00 | DCEDC | .00 | .00 | 3,777.00 | 3,777.00 | .0 |
| | TOTAL DEPARTMENT 703 | .00 | .00 | 3,777.00 | 3,777.00 | .0 |
| | DEPARTMENT 705 | | | | | |
| 100-56705-000-00 | BAY LAKES REGIONAL PLANNING | 4,326.00 | 4,326.00 | 4,386.00 | 60.00 | 98.6 |
| | TOTAL DEPARTMENT 705 | 4,326.00 | 4,326.00 | 4,386.00 | 60.00 | 98.6 |
| | DEPARTMENT 225 | | | | | |
| 100-59225-000-00 | TRANSFER TO TKH | 26,000.00 | 26,000.00 | 52,000.00 | 26,000.00 | 50.0 |
| | TOTAL DEPARTMENT 225 | 26,000.00 | 26,000.00 | 52,000.00 | 26,000.00 | 50.0 |
| | TRANSFER TO | | | | | |
| 100-59400-000-00 | TRANSFER TO CAPITAL FUND | 310,360.00 | 310,360.00 | 620,720.00 | 310,360.00 | 50.0 |
| | TOTAL TRANSFER TO | 310,360.00 | 310,360.00 | 620,720.00 | 310,360.00 | 50.0 |
| | TOTAL FUND EXPENDITURES | 1,518,229.02 | 1,518,229.02 | 3,707,953.32 | 2,189,724.30 | 41.0 |
| | NET REVENUE OVER EXPENDITURES | 1,644,375.29 | 1,644,375.29 | .46 | ( 1,644,374.83) | 35747 |