



VILLAGE BOARD MEETING
TUESDAY, JULY 21, 2026 – 6:00 PM

Sister Bay Liberty Grove Fire Station, 2258 Mill Rd., Large Meeting Rm.

To access the meeting electronically, click:

<https://zoom.us/j/4439901723?pwd=yAVpi40M1OlqgNufcVUE8XWCUSkKaH.1&omn=97063638580>

Meeting ID 443 990 1723, Code 304078; Connect by Phone 1-301-715-8592, Meeting ID 4439901723#

[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 & Roll Call (Zoom Participants Mute Devices)
2. Approve Agenda
3. Approve Meeting Minutes:
 - a) June 16, 2026; Regular Meeting
4. Comments, Correspondence, and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
5. Ordinances & Resolutions
 - a) Resolution 2026-004; Adopting a Disconnection Policy
 - b) Resolution 2026-005; Adopting a Leak Adjustment Policy
 - c) Resolution 2026-006; Adopting a Deferred Payment Policy
 - d) Resolution 2026-007; Adopting a Tax Certification Policy
 - e) Resolution 2026-008; Approving the Receipt of 2025 Audit
 - f) Resolution 2026-009; Adopting Tax Incremental Financing (TIF) Assistance Policy
 - g) Resolution 2026-010; Adopting Technology and Device Policy
6. Discussion/Action Items
 - a) ClearGov; Budgeting Software
 - b) Sludge Storage Tank Aeration System Replacement
 - c) HydroCorp; Non-Residential Renewal Program Agreement
 - d) Utilities 2016 Chevy Silverado; Surplus Property
 - e) Monthly Financial Report & Appropriations
7. Staff Reports
8. Committee Reports (See below committee listing)
9. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
 - a) Special Village Board Meeting – August 5th, 2026 or August 7th, 2026
 - b) Regular Village Board Meeting – August 18th, 2026 at 6:00 PM
10. Executive Session
 - a) Wisc. Stats. 19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved.
 - i. Fiber Optic Discussion
 - b) Wisc. Stats. 19.85(1)(c) to consider employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.
 - i. Employee Performance Evaluation
11. Next Meeting
12. Adjourn

1. Finance Committee	10. Parks, Property & Streets Committee
2. Fire Board	11. Personnel Committee
3. Green Tier Legacy Community Committee	12. Plan Commission
4. Historical Society	13. Sewer and Water Utility Committee
5. Holiday Lighting	14. SBAA
6. Housing Committee	15. Technology & Telecomm Committee
7. Library Commission	16. Tourism Zone Commission
8. Marina Committee	17. Village Hall Planning Task Force
9. Parking Committee	

Public Notice

Public participation at meetings and correspondence is welcome. Submit emails or letters to the Village Clerk at clerk@sisterbaywi.gov or at the Village Administration Office at 2383 Maple Drive, Sister Bay. Letters may not be read at the meeting but referenced and/or summarized. You may also email Board members directly. Questions regarding the nature of the agenda items or more detail on the items listed can be directed to the Village Administrator at julie.schmelzer@sisterbaywi.gov. Copies of reports and other supporting documentation are available for review online. 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 Village Administration Office at 920-854-4118; (FAX) 920-854-9637; emailing the Village Clerk at clerk@sisterbaywi.gov, or, by writing to the Village Administration Office, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234 (allow adequate mail time). 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.

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

Posted Date: 07/17/2026

VILLAGE BOARD OF TRUSTEES MEETING MINUTES**Tuesday, June 16, 2026****Unapproved****1. Call to Order & Roll Call**

President Nate Bell called the meeting to order at 6:02 PM on Tuesday, June 16, 2026.

Present: President Nate Bell, Lousie Howson, Brigid White, Terry Kelly, Steve Bacsi, Skip Heidler, Patrice Champeau.

Staff: Administrator Benjamin Andrews, Finance Specialist/Treasurer Vlad Gannik, Village Clerk Julie Thyssen. Zoom: Marina Manager Dave Lienau, Utilities Director Megan Barnes, Parks & Streets Director Erik Linczmaier, Amber Drewieske CLA, Michael Miller

Others: Mike Goldstone, Elizabeth McMasters CLA

2. Approve Agenda

Motion to approve the agenda was made by Champeau and seconded by White. Motion carried – all ayes.

3. Approve Meeting Minutes**a) May 19, 2026; Regular Meeting**

Motion to approve the minutes as amended was made by Howson and seconded by White. Motion carried – all ayes.

4. Comments, Correspondence and Concerns from the Public

Champeau raised two concerns on behalf of residents. First, she reported complaints regarding littering of beer cans and alcohol containers along village sidewalks and streets following the golf festival, noting that the Parks Department was absorbing cleanup costs. She suggested the Board explore solutions including possible restrictions on open intoxicants in public areas. Second, she relayed repeated resident requests for a yard waste and brush disposal site, noting that similar requests had been brought before the Parks Committee in prior years.

A board member noted that the Sister Bay Association's contract with the village includes provisions for cleanup at events, and that trash receptacles are lined along event routes. The prior request for a refuse drop-off site was acknowledged as a recurring budget-related issue.

Bell reminded trustees that items raised during public comment may be referred to a future committee or agenda under Item 10.

Future Action: The litter/open intoxicants issue and yard waste disposal request were referred to the Parks Committee for discussion.

5. Presentation**a) 2025 Financial Audit Presentation**

Elizabeth McMasters of CLA presented the 2025 financial audit. The village received an **unmodified (clean) opinion**, consistent with prior years. Key highlights included:

- **General Fund:** Unassigned fund balance exceeded \$2,000,000, placing the village at 58% of the following year's budgeted expenditures, above the village's policy target of 25–40%. CLA

noted this elevated balance is appropriate given the village's heavy reliance on the property tax roll rather than consistent state aid streams.

- **Capital Projects Fund:** Ended the year just under \$6,900,000.
- **TID 1:** Fund balance of \$1,800,000, with approximately \$6,100,000 in unreimbursed project costs remaining. Notably, the TID made repayments to the General Fund and Capital Projects Fund over the past two years, reflecting improving tax increment generation.
- **Utility/Enterprise Funds:** All funds — water, wastewater, and marina — showed positive changes in net position for the year (water: \$184,000; treatment/wastewater: \$326,000; marina: \$190,000). Total net position across enterprise funds was approximately \$18,200,000, of which \$10,500,000 is invested in capital infrastructure and \$2,500,000 is restricted for plant replacement.
- **Audit Findings (pages 79–80):** Two findings were noted, both considered routine: (1) preparation of the annual financial report by the auditor, issued in approximately 90–95% of municipal audits; and (2) year-end adjusting entries to the village's financial records. Both findings were characterized as standard and not indicative of material recordkeeping deficiencies.

CLA expressed appreciation for the responsiveness of Village Finance staff and Andrews throughout the audit process.

Bell noted the report-preparation finding would remain a repeat finding indefinitely absent in-house CPA capacity, while the adjustments finding could potentially be reduced over time. The Board discussed whether to formally accept the audit and agreed to defer formal acceptance to the July meeting pending receipt of the final signed copy.

Future Action: Andrews to place the final 2025 audit on the July 21 Board agenda for formal acceptance.

6. Ordinances & Resolutions

a) Res. 2026-003 Approving 2025 Electronic Compliance Maintenance Annual Report

Barnes provided a brief overview of the 2025 Compliance Maintenance Annual Report (CMAR) for the wastewater treatment plant and sanitary sewer collection system. The village scored the highest available grade point average. Bell noted that not all facilities achieve a perfect score and commended the Wastewater Department staff.

Motion to approve Resolution 2026-003 was made by Kelly and seconded by Heidler. Motion carried – all ayes.

7. Discussion/Action Items

a) Annual License Review; Cigarette, Electronic Vaping Device, and Tobacco Licenses

Village Clerk Thyssen presented renewal applications for five tobacco, cigarette, and vaping licenses. No compliance issues or complaints were noted in any applicant file.

Motion to approve the five tobacco, cigarette, and vaping licenses as listed was made by Kelly and seconded by Howson. Motion carried – all ayes.

b) Annual License Review: Alcohol Beverages and Operators

Thyssen presented the renewal applications by license class. She reported that One Star Burger's application was initially flagged due to a sign violation; however, because no fines or tickets had been issued and the ordinance only allows withholding a license for unpaid monetary obligations, the application was included for renewal. Staff noted the sign application is scheduled for Planning Commission review and that future ordinance amendments may be considered.

Licenses were approved by class as follows:

Motion to approve the Combination Class A license renewals was made by Kelly and seconded by White. Motion carried – all ayes.

1 *Motion to approve the Combination Class B license renewals was made by White and seconded by*
 2 *Champeau. Motion carried – all ayes.*

3 *Motion to approve the Class B Beer and Class C Wine license renewals was made by White and*
 4 *seconded by Bell. Motion carried – all ayes.*

5 *Motion to approve the Class B Beer license for Ecology Sports was made by White and seconded by*
 6 *Howson. Motion carried – all ayes.*

7 *Motion to approve the Class C Wine license renewal for Blush Salon & Bridal was made by White and*
 8 *seconded by Kelly. Motion carried – all ayes.*

9 Operator (bartender) licenses were presented for one- and two-year terms. The majority of
 10 applicants applied for two-year licenses.

11 *Motion to approve the operator's licenses as listed was made by Bell and seconded by Bacsí. Motion*
 12 *carried – all ayes.*

14 **Future Action:** Staff to explore and draft an indebtedness ordinance for Board consideration that
 15 would allow license withholding based on outstanding compliance violations.

17 **c) Operational Agreement for Fire Training Facility 2026 – Sister Bay–Liberty Grove Fire** 18 **Department**

19 Andrews introduced the item with additional context from Fire Chief Goldstone. The fire department
 20 aims to convert the vacant concession stand near the fire station into a fire training facility, investing
 21 \$50,000–\$75,000 funded through annual donations. The exterior will largely remain unchanged,
 22 with possible minor updates. Goldstone highlighted that the closest similar facility is in Green Bay,
 23 entailing a two-hour travel, which leaves the area unprotected. This agreement secures the
 24 building's modification rights for the department. Legal counsel has reviewed the agreement. The
 25 village maintains building insurance, while the fire department covers operational costs.

26 *Motion to approve the Operational Agreement for the Fire Training Facility was made by Kelly and*
 27 *seconded by Bacsí. Motion carried – all ayes.*

29 **d) Employee Handbook Revision**

30 Andrews detailed personnel committee-recommended updates to the employee handbook, focusing
 31 on on-call duties, PTO, emergency response expectations, and a new disciplinary documentation
 32 form. Changes arose from an incident involving an employee on vacation being contacted during an
 33 emergency. The policy now specifies that employees on approved PTO aren't recalled unless an
 34 emergency poses an immediate public health, safety, or infrastructure threat. Supervisors shouldn't
 35 contact employees on leave for non-emergencies. Definitions of "emergency" were clarified to
 36 prevent ambiguity, ensuring employees unavailable during such instances aren't penalized. Bell
 37 noted discomfort with the language that all employees are "always on call" but recognized this
 38 necessity. White explained that changes address this by stressing recalls occur only during
 39 emergencies, shielding those on PTO. A consensus was reached to revise the policy phrase to "during
 40 an emergency, all employees are on call" for better clarity.

41 *Motion to adopt the revised employee handbook provisions was made by White and seconded by*
 42 *Champeau. Motion carried 5-2. Bell and Kelly opposed.*

44 **e) By-Law Review; Committee and Trustee By-Laws 1:01:29**

45 Bell presented proposed changes to the composition of three advisory committees, with the intent
 46 of adding community member seats to increase transparency and public engagement. Discussion
 47 focused primarily on the Parks, Property & Streets Committee, and whether non-resident
 48 "stakeholders" should be eligible to serve alongside trustees.

50 Several trustees expressed strong opposition to allowing stakeholders who neither reside in nor pay
 51 taxes to the village to serve in a voting capacity on committees that make financial

1 recommendations — particularly on the Parks Committee, which administers the village's largest
 2 departmental budget. The consensus view was that non-residents without a financial stake in village
 3 expenditures should not hold voting seats on such committees.

4 Arguments that broader community participation reduces trustee time burden, introduces diverse
 5 expertise, and increases public trust in the process. It was noted that all committee appointments
 6 require full Board approval, providing a check on any individual appointment.

7 After straw polling and extended debate, the Board reached consensus on the following revised
 8 committee compositions:

- 9 • **Parks, Property & Streets Committee:** 2 trustees, 3 citizens.
- 10 • **Sewer and Water Utility Committee:** 2 trustees, 1 citizen.
- 11 • **Personnel Committee:** 3 trustees, up to 2 stakeholders with demonstrated expertise in
 12 human resources.

13 The term "stakeholder" in the bylaws was acknowledged to require a definitional update to reflect
 14 its intended broader meaning. Board would seek to make simultaneous appointments to the
 15 Personnel Committee to avoid an even number of voting members. It was also agreed that an
 16 ongoing interest form would be developed to build a pool of prospective committee volunteers.

17 *Motion to approve the amended committee and trustee bylaws as described was made by Bell and*
 18 *seconded by Kelly. Motion carried – all ayes.*

19
 20 **Future Action:** Andrews to develop and publish a standing community interest/volunteer form for
 21 committee participation.

22 23 **f) Commemorative Bench Program Policy and Donation Agreement**

24 Andrews presented the revised Commemorative Bench Program policy, which had undergone six
 25 rounds of review at the Parks Committee level. Key changes include: a tiered location system (Tier 1
 26 for applicants with stronger village connections, Tier 2 for general connections); an increase in the
 27 donation amount from \$1,000 to \$3,000 to more accurately reflect actual installation costs (staff
 28 time, concrete slab, bench materials); and a shift in renewal responsibility from the village to the
 29 bench applicant after the 10-year term.

30 Concerns were raised about the \$3,000 cost potentially limiting access to the bench program for
 31 residents with modest means. It was noted that the village has a partial subsidy in place but should
 32 not bear the full cost. The discussion also highlighted the limited number of bench locations
 33 (approximately 78–85 currently), the administrative burden of managing renewals, and previously
 34 poor communication with bench holders. The possibility of including a formal waitlist in the policy
 35 was suggested, with 3–4 applicants already on a waiting list.

36 *Motion to approve the Commemorative Bench Program Policy and Donation Agreement as presented*
 37 *was made by Bell and seconded. Motion carried – all ayes.*

38 39 **g) Development Agreement; Coming of Age in Sister Bay, LLC; 10615 & 10619 Sister Bluff Drive**

40 Andrews summarized the proposed new development agreement for the Coming of Age in Sister
 41 Bay, LLC project, incorporating revisions from prior amendment rounds. The agreement includes:
 42 two 18-foot driveways in lieu of one; approval of a proposed sunroom on the second house; clarified
 43 screening requirements for propane tanks; and a confirmed landscaping plan. The Planning
 44 Commission reviewed the updated driveway and drainage plan; non-board members of the
 45 Commission indicated no concerns via email.

46 The missing building height on the plans was highlighted, with the maximum allowed height being 35
 47 feet. The applicant's representative stated the building reaches about 25.5 feet to the peak,
 48 complying with the code. However, since the specific measurement wasn't included in the current
 49 plans, it was agreed to add explicit height documentation to the development agreement before
 50 final approval.

1 *Motion to approve the Development Agreement for Coming of Age in Sister Bay, LLC, with the*
 2 *condition that building height be explicitly documented in the plan set prior to execution, was made*
 3 *by Heidler and seconded by Bell. Motion carried – all ayes.*

4
 5 **Future Action:** Applicant to provide an elevation profile or plan sheet explicitly noting the building
 6 height measurement and submit to staff for incorporation into the executed development
 7 agreement.

8 9 10 **h) Development Agreement Amendment; Luna View; 2399 Maple Drive**

11 Andrews presented the revised development agreement amendment for the Luna View
 12 development at 2399 Maple Drive. Revisions include reassignment of the rooftop deck to Unit 301,
 13 updated guest parking locations along the entryway, and clarified rooftop color requirements
 14 (brown, tan, or gray). The Planning Commission reviewed the proposed changes without objection. A
 15 minor address discrepancy (399 vs. 2399 Maple Drive) in the staff memo heading was noted and
 16 acknowledged as a typographical error; the body of the agreement correctly reflects 2399 Maple
 17 Drive.

18 *Motion to approve the Development Agreement Amendment for Luna View was made and seconded.*
 19 *Motion carried – all ayes.*

20 21 **i) Monthly Financial Report & Appropriations**

22 Bell moved approval of the monthly financial report and payment of bills in the amount of
 23 **\$455,119.94.**

24 Bell noted the village is paying approximately \$600 per month for cell phone service and suggested
 25 potential savings of approximately \$400 per month through renegotiation or provider review.

26
 27 *Motion to approve the monthly financial report and pay bills in the amount of \$455,119.94 was*
 28 *made by Bell and seconded by White. Motion carried – all ayes.*

29
 30 **Future Action:** Andrews to contact the village's Cellcom representative to review the current cell
 31 phone contract and identify cost-reduction options.

32 33 34 **8. Staff Reports**

35 Bell requested that future staff reports be kept to summary narrative form and that extraneous
 36 external attachments not be appended directly to the staff report section; items requiring visual
 37 support should instead be presented as separate agenda items at the appropriate committee level.
 38 Andrews confirmed he met with Michelle Lowry in early June to discuss village economic
 39 development projects and initiatives.

40 41 **9. Committee Reports**

42 **Finance Committee:**

43 A clarification was requested on a Finance Committee dissenting vote regarding budget direction.
 44 Howson noted the vote didn't oppose a zero-percent increase but objected to budgeting flat against
 45 the previous year's budget, questioning why projected current-year actuals weren't considered.
 46 Gannik explained that basing on the prior budget, as opposed to actuals, is standard in Wisconsin to
 47 maintain future levy capacity. This was acknowledged.

48 **Parks, Property & Streets Committee:** Champeau reported that the historical signage project
 49 currently contains errors and inaccuracies flagged by the Historical Society, including the omission of
 50 several historically significant Sister Bay sites and the inclusion of locations outside village limits.

Andrews confirmed a meeting had been scheduled with the artist, the Historical Society president, and relevant committee members to review and address the discrepancies.

Motion to accept all committee reports was made and seconded by Kelly. Motion carried – all ayes.

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

a) Tour of Wastewater Treatment Facility for Village Board Members; Week of June 22nd, 2026.

The Board scheduled a wastewater treatment facility tour for Monday, June 22, 2026, at 9:30 AM.

b) TID 101 and TID Overview Presentation; Finance Committee; July 13th, 2026 – 10:00 AM

The TID overview presentation by Baird is scheduled as a joint Board and Finance Committee meeting on July 13, 2026, at 10:00 AM. All Board members were encouraged to attend, in person or via Zoom, given the long-term financial significance of TID 1 to the village. The strategic plan review will also be incorporated into that meeting.

c) Notice of Possible Quorum; Sister Bay Historical Society – Tour of Little Sister Bay; June 18, 2026 – 11:15 AM

Noted for the record.

11. Next Meeting

a) July 21, 2026; 6:00 PM

12. Executive Session

a) Wisc. Stats. 19.85(1)(g) — Fiber Optic Discussion

Motion to adjourn into executive session pursuant to Wis. Stats. 19.85(1)(g) to confer with legal counsel regarding litigation strategy related to the fiber optic discussion was made by Bell and seconded by Howson. Roll call vote: all ayes.

b) Closed Session

The Village Board met in closed session. No action was taken during the closed session.

13. Adjourn

The meeting adjourned from closed session at 8:49 p.m.

Minutes respectfully submitted by Julie Thyssen, Village Clerk



COMMENTS, CORRESPONDENCE, AND CONCERNS FROM THE PUBLIC

Date: July 17, 2026

To: Village Board

Re: July 2026

Written comments, correspondence, and concerns addressed to the Village Board is included below.



July 16, 2026

Members of the Village Board

Nate Bell, Steven Basci, Patrice Champeau, Skip Heidler, Louise Howson, Terry Kelly, Brigid White
2383 Maple Drive
Sister Bay, WI 54234

Dear Members of the Board:

On behalf of the Board of Directors of the Sister Bay Historical Society (SBHS), I'm writing to ask for your support for a project that honors the history of Sister Bay, and will have a long-lasting beneficial impact on the community.

That project is the transformation of the Little Sister Barn into a **Center for History, Education and Community**. I've attached a brochure that provides highlights of the plans for this iconic structure, including a link to a video. I've also included a recent photo of the interior. A number of you have had an opportunity recently to step inside and feel the 'wow' factor that this view produces.

At its heart, this is a preservation project. Thanks to a grass-roots fundraising campaign a few years ago, which was supported in part by the Village of Sister Bay, we have saved a 100-year old Barn that is rich with village history.

Instead of turning it into a building solely for our own uses, we intend to repurpose it into a center that can be used by the entire community. 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 this community came to be so special.

We believe that our request to the Village, highlighted below, is in keeping with our long-term collaboration, and our shared goals of promoting and preserving the history of Sister Bay. That partnership began 30 years ago when the Village provided the financial support for a newly formed Sister Bay Historical Society to preserve and restore the late 1800's-era Anderson House. Village support has continued through the years in a number of ways, most recently with the agreement to enable the Bunda Boathouse to be transformed into a Waterfront Museum.

10310 Fieldcrest Road (PO Box 34) | Sister Bay, WI 54234 | (920) 854-7680

sisterbayhistoricalsociety@gmail.com | www.sisterbayhistory.org

To the credit of Village leaders, this commitment to history has been embedded in the Village's long-term strategy. Here's an excerpt from the 2025 Comprehensive Plan:

"The Village's cultural and historical resources are integral to its character, drawing residents and visitors alike. Efforts to celebrate and preserve these resources will continue to shape the Village's identity for generations to come. However, there are additional opportunities that the Village could take part in to further promote its historic and cultural heritage.

Historic preservation initiatives: Encouraging restoration and adaptive reuse of older buildings to maintain the Village's historic character."

We believe that the project to transform the Little Sister Barn is just the kind of opportunity that the Plan was describing.

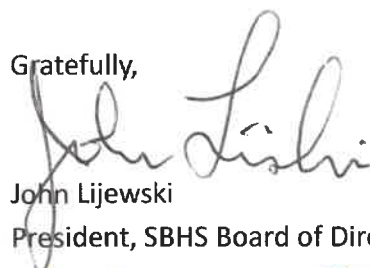
In the coming days, we intend to submit a proposal to the Village Finance Committee for inclusion of this project in the Capital Improvement Plan (CIP). Here are the highlights:

- The project has a \$6M goal -- \$4.5M for construction and related costs, and \$1.5M for an endowment that will help sustain the project over time. (This is over and above the \$650k that was raised to move the Barn and secure it on its new foundation.)
- The new campaign began earlier this month, and members of the SBHS Board and a small group of friends of SBHS have already pledged \$600k, with an expectation of having \$750k pledged shortly.
- A campaign to reach out to additional key donors will begin soon, and will eventually be followed by a broader public outreach.
- Our request to the Village is for an allotment of \$750,000, or a little over 15% of the expected construction costs. This could be payable over a multi-year period, likely beginning no sooner than 2028.

We will provide additional details of this proposal in our submission to the Finance Committee.

Thank you again for your past support. We are excited about the possibilities that this new project presents for the community, and we look forward to furthering our partnership with the Village in this endeavor. Please let me know if you have any questions.

Gratefully,



John Lijewski

President, SBHS Board of Directors

sisterbayhistoricalsociety@gmail.com

Xc: Ben Andrews, Village Administrator

Julie Thyssen, Village Clerk

Inside Renderings



Upper level exhibit and event space, with lecture set-up for up to 175 people



Lower level entry area open to second floor



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Resolution 2026-004; Adopting a Disconnection Policy

Author(s): Megan Barnes, Utilities Director; Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village Board approve and adopt the proposed Disconnection Policy?”

BACKGROUND INFORMATION

The purpose of the Disconnection Policy is to establish guidelines to be followed uniformly and applied consistently, in accordance with the rules of the Wisconsin Administrative Code, Chapter PSC 185.

PRIOR ACTION/REVIEW

The policy was reviewed on July 14th, 2026, at Sewer and Water Utilities and was recommended to the Village Board for approval. Village Staff proposed Resolution 2026-004 to adopt said policy.

RECOMMENDED ACTION(S)

Village Staff recommends that the Village Board adopt the proposed Disconnection Policy via resolution. If the Village Board were in favor of this policy action, the following motion may be made: ***“I move to approve Resolution 2026-004, adopting a Disconnection Policy for the Village of Sister Bay’s Water and Sewer Utility.”***

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve Resolution and Policy as Presented
- Approve Resolution and Policy with Modification(s)
- Refer Policy to Utility Committee with Recommendations for Modification(s)
- Postpone Resolution and Policy Adoption
- Reject Resolution and Policy Adoption

ATTACHMENT(S)

1. Resolution. 2026-004 Adopting Disconnection Policy
2. Water Disconnection Policy
 - a. Water Disconnection Policy – Medical Emergency Form
 - b. Disconnection Notice Form

RESOLUTION No. 2026-004

ADOPTING A DISCONNECTION POLICY FOR THE VILLAGE OF SISTER BAY WATER AND SEWER UTILITY

WHEREAS, the Village of Sister Bay Water and Sewer Utility, Door County, Wisconsin, is mandated by the Public Service Commission of Wisconsin to follow disconnection and reconnection procedures to disconnect and reconnect past due utility accounts; and

WHEREAS, the Village Board finds that the Village of Sister Bay Water and Sewer Utility needs to formally update its procedures and adopt a policy regarding disconnection and reconnection of utility accounts; and

WHEREAS, the said policy and form are attached as Exhibit A and B and are incorporated by reference herein;

WHEREAS, on July 14, 2026, the Village of Sister Bay Sewer and Water Utilities Committee reviewed the policy and form and recommended its approval to the Board of Trustees; and

WHEREAS, on July 21, 2026, the Village of Sister Bay Board of Trustees set forth the following actions necessary to disconnect and reconnect past due utility accounts.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Village of Sister Bay, Wisconsin, that the disconnection policy and forms, prepared by Benjamin Andrews, reviewed and presented at the July 21, 2026, Village Board meeting, are hereby approved.

BE IT FURTHER RESOLVED that the Village of Sister Bay adopts the attached Disconnection Policy and Forms.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay, this 21st day of July, 2026.

Passed and adopted this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk



Water Disconnection Policy		POL-UT-2026-001	
Adoption:	RES. 2026-004	Department:	Utilities
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Sewer and Water Utilities Committee	Policy Audience:	Utility Users; Sister Bay Water and Sewer Utilities

1. PURPOSE

The purpose of this policy is to establish guidelines that are to be followed in a uniform manner, exercised consistently, and in accordance with the rules of the Wisconsin Administrative Code, Chapter PSC 185.

2. POLICY

Payments on accounts are due twenty (20) calendar days from the date of billing, as mandated by the PSC. For example, a bill issued on September 30th is due on October 31st.

3. LATE PAYMENT CHARGES

A late payment charge, as mandated by the PSC, will be applied to any unpaid balance after the due date. No additional late payment charges may be applied after the account is deemed delinquent.

4. PROCEDURES

After ten (10) days past the due date, the following shall occur:

A. Past Due Notice

1. A past due notice, requiring a response within 10 days, will be given to the utility customer, tenant, or landlord of the delinquent account, with payment plan options provided.
2. For residential customers unable to pay the outstanding balance, the Utility is required to offer a Deferred Payment Agreement (DPA). DPAs may be extended to commercial customers, but the Utility is not required to do.
 - a. For additional information, refer to the Village's Deferred Payment Agreement Policy.

4. PROCEDURES (CONT.)

B. Disconnection Notice

1. After a minimum of ten (10) days, for outstanding accounts without a valid DPA, a door hanger will be placed on the service address, no less than 24 and no more than 48 hours prior to disconnection, of the utility customer or landlord/tenant to follow up on the above-mentioned written notice.
 - a. The Utility shall make a reasonable effort to have personal or telephone contact with the residential customer prior to disconnection and will keep documentation of these contacts and contact attempts.
 - b. Inability of the Utility to contact the customer, or a failure of the customer to respond within this period, will advance the collection into an immediate phase of "Disconnection".
2. Any default of a DPA on the part of the customer or responsible party(s) will advance any delinquent balance into the "Disconnection" phase. A default will also disqualify the customer from a future Deferred Payment Agreement.

C. Disconnection

1. Disconnections will be performed in accordance with Public Service Commission policies.
2. Services shall not be disconnected on a day or on a day immediately preceding a day when the business offices of the Utility are not available to the public for the purpose of transacting all business matters.
3. Utility may disconnect utility service without prior notice where a dangerous condition exists for as long as the condition exists.
4. Services may be discontinued with a written 24-hour notice for nonpayment of a bill covering surreptitious use of water.

D. Reconnection

1. Once a disconnection has taken place, the customer must pay a reconnection fee of \$30, plus the outstanding balance in full, or enter into a DPA (see Section A for details).
 - a. Payments, DPAs, and reconnections must be completed during normal business hours.

5. SPECIAL CONSIDERATIONS

A. Medical Emergencies

1. The Utility may not disconnect service or refuse to reconnect service to a residential customer if disconnection shall aggravate an existing medical or protective services emergency of the occupant, a member of the customer's family, or other permanent resident of the premises where service is rendered, and if the customer meets the following conditions:
 - a. The utility shall postpone the disconnection of service, or reconnect the service if disconnected, for 21 days to enable the occupant to arrange for payment, if the occupant completes a Medical Emergencies Form (Attached to this policy) and produces a licensed Wisconsin physician's statement or notice from a public health, social services, or law enforcement official which identifies the medical or protective services emergency and specifies the period of time during which disconnection shall aggravate the circumstances.
 - b. The postponement may be extended by renewal of the statement or notice. During these 21 days of service, the Utility and the occupant shall work together to develop resources and make reasonable payment arrangements to continue the service on a permanent basis.
 - i. The Utility shall document communication and attempts to make reasonable payment arrangements
 - c. Further postponements may be granted if there is evidence of reasonable communication between the utility and occupant in attempting to make arrangements for payment.
2. During the period service is continued under the provisions of this subsection, the customer shall be responsible for the cost of residential utility service. However, no action to disconnect that service shall be undertaken until the period of continued service has expired.
 - a. Any customer who is in this special consideration category is eligible to be admitted into a DPA.
3. If there is a dispute concerning an alleged existing medical emergency, either party shall have the right to an informal review by the Utility staff.
 - a. Pending a decision after informal review, residential utility service shall be continued, provided that the occupant has submitted a statement or notice as identified in this policy.

5. SPECIAL CONSIDERATIONS (CONT.)**B. Winter Disconnection Rules**

1. Residential water utility service to an occupied dwelling may not be disconnected during the period November 1 to April 15 if the water service is a necessary part of a dwelling's heating system

C. Heat Advisory

1. The utility may not disconnect service when a heat advisory, heat warning, or heat emergency is issued by the National Weather Service for Door County, WI.
 - a. The utility shall make reasonable attempts to reconnect service to an occupied dwelling that has been disconnected when an occupant states that there is a potential threat to health or life that results from the combination of the heat and loss of service.
 - b. The utility may require that an occupant produce a licensed physician's statement or notice from a public health, social services, or law enforcement official that identifies the medical emergency for the occupant.
 - c. Upon expiration of the heat advisory, heat warning, or heat emergency, the utility may disconnect service to a property that was reconnected during this period without further notice if an appropriate payment arrangement has not been established.



Water Disconnection – Medical Emergencies Form

To be used for halting water disconnection for medical emergencies.

2124 Autumn Court - P O Box 655, Sister Bay, WI 54234 | p. (920) 854-2246

PERSONAL INFORMATION

Full Name:	Date:
Are you a current residential user of the Village of Sister Bay utility? ☐ Yes ☐ No	Service Address:

CONTACT INFORMATION

Email Address:	Phone Number:
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FORM STATEMENT

Rules administered by the Public Service Commission PSC 113.0301 (13)(a) prohibit utilities from disconnecting or refusing to reconnect residential electric or water service for up to 21 days if the disconnection or refusal will aggravate an existing medical or protective services emergency. To determine whether the above customer is eligible for reconnection or a postponement of disconnection for medical reasons, please provide the following information.

Please give this form to your doctor and return it to the above address.

MEDICAL PROVIDER INFORMATION

Patient Name:	Phone Number:
Name of Medical Provider:	Address:
Name of Hospital/Clinic/Agency:	City, State, Zip Code:

Please complete the following information:

1. Please identify and/or describe the patient's medical condition:

2. Please explain why water is necessary in this situation:

3. Please identify the time period during which water is required:

MEDICAL PROVIDER CERTIFICATION

Signature:	Date:
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SISTER BAY WATER & SEWER

P.O. BOX 655

SISTER BAY WI 54234-0655

DISCONNECTION OF SERVICE NOTICE

DATE:

NAME:

ACCOUNT NO:

SERVICE ADDRESS:

AMOUNT DUE:

NOTICE:

Your utility bill is now _____ quarters overdue. We are obligated to present this Notice of Disconnection to you ten (10) calendar days prior to the contemplated date of disconnection.

REASON(S) FOR DISCONNECTION:

(Note items circled below)

- a. Failure to pay delinquent account
- b. Check returned - insufficient funds
- c. Failure to comply with terms of a deferred payment agreement
- d. Violation of utility service rules
- e. Tampering with meter

DATE OF DISCONNECTION:

Your service will be disconnected on this date unless the account is paid in full or if satisfactory arrangements to pay under a deferred payment plan are not made. To avoid the inconvenience of service interruption, we urge you to pay the full balance immediately. A minimum reconnection charge of \$55.00 applies during regular business hours and \$82.00 after normal hours.

CONTACT YOUR UTILITY OFFICE

at 920-854-4118 to pay your bill, or

- a. If you wish to dispute the Past Due Notice you received.
- b. If you wish to negotiate a deferred payment agreement.
- c. If any resident at the above address is seriously ill.
- d. If there are other extenuating circumstances such as infants, young children, aged, or handicapped residents at the above address.



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Resolution 2026-005; Adopting a Leak Adjustment Policy

Author(s): Megan Barnes, Utilities Director; Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village Board approve and adopt the proposed Leak Adjustment Policy?”

BACKGROUND INFORMATION

The Utilities Department occasionally receives requests from customers facing unusually high sewer bills due to unexpected water leaks. While state regulations require customers to pay for all water that passes through the meter, the Village may reduce sewer charges when leaked water does not enter the sanitary sewer system. Historically, these adjustments have been made without a formal structure.

The proposed Forgiveness of Sewer Charges / Leak Adjustment Policy establishes clear, consistent criteria for when sewer-use credits may be granted. It defines eligible circumstances, documentation requirements, limits on repeat adjustments, and procedures for review, approval, and appeals. The policy ensures adjustments are issued only when verifiable, justified, and aligned with responsible maintenance practices, providing transparency for both customers and staff.

PRIOR ACTION/REVIEW

The policy was reviewed on July 14th, 2026, at Sewer and Water Utilities and was recommended to the Village Board for approval. Village Staff proposed Resolution 2026-005 to adopt said policy.

RECOMMENDED ACTION(S)

Village Staff recommends that the Village Board adopt the proposed Leak Adjustment Policy via resolution. If the Village Board were in favor of this policy action, the following motion may be made: ***“I move to approve Resolution 2026-005, adopting a Leak Adjustment Policy for the Village of Sister Bay’s Water and Sewer Utility.”***

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve Resolution and Policy as Presented
- Approve Resolution and Policy with Modification(s)
- Refer Policy to Utility Committee with Recommendations for Modification(s)
- Postpone Resolution and Policy Adoption
- Reject Resolution and Policy Adoption

ATTACHMENT(S)

1. Resolution. 2026-005 Adopting a Leak Adjustment Policy
2. Leak Adjustment Policy
 - a. Leak Adjustment Form

RESOLUTION No. 2026-005**ADOPTING A FORGIVENESS OF SEWER CHARGES / LEAK ADJUSTMENT POLICY
FOR THE VILLAGE OF SISTER BAY WATER AND SEWER UTILITY**

WHEREAS, the Village of Sister Bay Water and Sewer Utility operates and maintains the municipal water and sanitary sewer system;

WHEREAS, customers occasionally experience unusually high sewer-use charges caused by water pipe breaks or failures beyond the customer's control, prompting requests for billing adjustments;

WHEREAS, the Village of Sister Bay's existing processes for considering such adjustments have been conducted on a case-by-case basis without a standardized policy framework;

WHEREAS, the policy provides specific guidelines for outdoor and indoor leak circumstances, defines situations in which credits will not be granted, and outlines limits on repeat adjustments over a ten-year period;

WHEREAS, the proposed Forgiveness of Sewer Charges / Leak Adjustment Policy and form, attached hereto, establish clear and uniform criteria for eligibility, documentation, application review, and calculation of sewer-use credits;

WHEREAS, on July 14, 2026, the Village of Sister Bay Sewer and Water Utilities Committee reviewed the policy and form and recommended its approval to the Board of Trustees;

WHEREAS, on July 21, 2026, the Village of Sister Bay Board of Trustees reviewed the proposed policy and found it to be in the best interest of the Sewer and Water Utility and its customers, ensuring consistency, transparency, and fairness in administering sewer-use adjustments;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Village of Sister Bay, Wisconsin, that the Forgiveness of Sewer Charges / Leak Adjustment Policy and form, prepared by Benjamin Andrews, reviewed and presented at the July 21, 2026, Village Board meeting, is hereby approved.

BE IT FURTHER RESOLVED that the Village of Sister Bay adopts the attached Forgiveness of Sewer Charges / Leak Adjustment Policy and form.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay, this 21st day of July, 2026.

Passed and adopted this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk



Forgiveness of Sewer Charges / Leak Adjustment Policy		UTILITIES-POL-2026-004	
Adoption:	RES. 2026-005	Department:	Utilities
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Sewer and Water Utilities Committee	Policy Audience:	Utility Users; Sister Bay Water and Sewer Utilities

1. PURPOSE

The purpose of this policy is to establish guidelines that are to be followed in a uniform manner, exercised consistently, and in accordance with the Forgiveness of Sewer Charges / Leak Adjustment Policy.

2. POLICY

The Village of Sister Bay Utilities Department is responsible for the maintenance and operation of the water distribution system and sanitary sewer collection system. Each property owner is responsible for the installation, maintenance, and any repairs of water piping from, and including, the curb stop to the main building and all wastewater piping from the connection to the service lateral to the main building and all plumbing inside the building.

The Village of Sister Bay's Policy for Forgiveness of Sewer Charges / Leak Adjustment Policy is intended to address high-use utility bills caused by water pipe breaks or failures that are beyond the control of the customer. It is the responsibility of the customer to ensure that all plumbing, fixtures, and appliances in their building are maintained in sufficient operating condition using best common practices to ensure their proper functionality. It is not the intent of this policy to issue credits for failures resulting from lack of maintenance.

All water that passes through the water meter must be paid for, therefore leak credits will only be considered on the sewer use portion of the utility bill.

The Village of Sister Bay will consider sewer credits on a case-by-case basis. Sewage credits will be awarded in the form of a credit applied to the sewer customer account. Refunds by check will only be made when an account is closed and the customer has a credit balance remaining on the account.

A sewer credit may only be considered if usage is at least 150% above the customer's average usage determined by the previous quarterly billing cycles on record. Any eligible credit for sewer use will be calculated by subtracting the average water usage from previous like quarter(s) from the quarter in which the credit is being applied for. In instances where a customer has occupied

or owned the property for less than one year, the average of previous quarters will be used. If a customer does not have any history of accurate verified readings, estimated or prorated usage cannot be used to calculate the credit, and the customer will not be eligible for a credit.

3. APPLICABILITY

Sewer credit can be applied for in the following circumstances;

Outdoor Water Leak Credit

Sewer credits may be considered for excess water usage resulting from a leak that occurred outside the building if the customer can prove that the water that was leaked did not enter the sanitary sewer system. It will be the customer's burden to provide adequate proof to substantiate the claimed application.

- Sewer credits will not be considered for excess water usage resulting from one or more of the following: lawn watering, pool filling, car washing, ice rink flooding

Sewer credit will not be considered in the following circumstances:

Indoor Water Leak Credit

No credits for sewer use will be approved for leaks inside a building if the leaked water entered the sanitary sewer system via any fixture, appliance, or drain.

Sewer use credits for indoor water leaks will only be approved if the customer can provide enough evidence that the water that was leaked did not enter the sewer system. It will be the burden of the customer to provide adequate proof to justify the claimed application.

Examples of circumstances in which sewer credit will not be considered:

- Customer failed to make repairs to a pipe, appliance, or fixture known to have defects or be in need of repair.
- High usage occurred more than 30 days after customer received a high bill or high usage notice form the Sister Bay Utilities Department.
- Customer is unwilling to allow Utility staff access or entry to inspect the reported leak and/or repairs made.
- High usage is due to failure to turn off hoses, sprinklers or sprinkler systems.
- High usage is due to negligent water use or other incident within the customer's control.
- High usage is due to watering lawns, trees, or gardens.

- High usage is due to failure to turn off sprinklers, hoses, or sprinkler systems.
- The customer has an outstanding delinquent balance. (Submit payment for delinquent balance or sign a deferred payment agreement prior to requesting adjustment).
- The customer was granted an adjustment to their sewer usage utility bill within the last 24 months at a specific location (adjustments may be granted to same customer at other locations).

4. APPLICATION PROCESS

A fully completed Request for Forgiveness of Sewer Charges / Leak Adjustment form must be submitted to the Utility for a credit to be considered. Customers must submit applications to the Utility Clerk within 30 days of the billing date where the excessive use was included. It is strongly suggested that the customer pay at least the amount of an “average” bill and continue to pay subsequent bills during the time the application for adjustment is under review. Applicants are required to provide proof of repair at the time of application (e.g., receipts for materials or services related to that repair). **Credits for leaks that are repaired more than 30 days after a high use billing issuance will not be considered.**

Applications can be found on the Village website at: <https://sisterbaywi.gov/applications/> or at the Wastewater Treatment Plant located at: 2124 Autumn Ct, Sister Bay, WI 54234. Applications can be submitted via email to kara.kroll@sisterbaywi.gov, or in person.

All applications will be reviewed by the Utilities Director and a determination made within 30 days of application submittal.

The Utilities Director or Utility Clerk will notify the applicant of the Utilities Directors decision. If the case is determined to be eligible for a leak adjustment, the adjustment will be applied to the next billing cycle.

All sewer credit requests in excess of \$1000.00 must be approved by the Village Finance Committee prior to issuance. Customers will be notified of this situation and when the secondary review is scheduled to take place.

Customers who do not agree with the Director’s determination regarding their application have the right to appeal their application to the Sewer and Water Utility Committee for further review within 20 days of the date that the initial determination is issued.

5. ADJUSTMENT TERMS – CALCULATION OF CREDIT

Water Usage Charge

The Public Service Commission of Wisconsin requires customers to pay at least the cost of the Utility providing the water that was lost due to a leak. Water charges will not be reduced in the event of a leak.

Sewer Usage Charges

In cases where a customer shows sufficient evidence to the committee that all water usage during a leak was not discharged to the sanitary sewer system, full credit of the sewer usage charges **above the customer's average usage** will be considered. If the customer does not have a history of accurate verified water reads, estimated readings cannot be used to calculate sewer credits and the customer would not be eligible for credit.

In cases where water usage during a leak was not discharged to the sanitary sewer system, an adjustment of sewer usage charges above the customer's average usage will be considered with limitation to the number of adjustments allowed during the customer's tenancy and/or ownership of the property during a ten-year period as follows:

First occurrence	Eligible for adjustment of 100% of sewer usage.
Second occurrence	Eligible for adjustment of 75% of sewer usage.
Third occurrence	Eligible for adjustment of 50% of sewer usage.
Fourth and subsequent occurrences	Not eligible for adjustment of sewer usage.

Please note that leak adjustment applications are subject to the Applicability section above and a recurring plumbing or appliance leak is not eligible for multiple leak adjustments where the customer failed to make necessary repairs to prevent the leak from recurring.



Forgiveness of Sewer Charges – Leak Adjustment Form

To be used for applying for a sewer credit due to a water leak.

2124 Autumn Court - P O Box 655, Sister Bay, WI 54234 | p. (920) 854-2246

PERSONAL INFORMATION

Full Name:	Date:
Are you a current user of the Village of Sister Bay utilities? ☐ Yes ☐ No	Service Address:

CONTACT INFORMATION

Email Address:	Phone Number:
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LEAK INFORMATION

Date leak was first noticed:	Location of leak:
Cause of leak:	Was the water that leaked discharged to the sanitary sewer system:
Have you received a previous leak adjustment? If so, provide approximate date:	List the billing periods for which you are requesting adjustment:

Please complete the following information:

1. Describe how you noticed or discovered the leak:

2. Describe actions taken to repair the leak (*you must attach a copy of repair receipts (plumber's invoice or parts purchased)*):

3. If the water that leaked was not discharged to the sanitary sewer, explain why (*provide adequate proof that the water that was leaked did not enter the sanitary sewer system*):

CUSTOMER CERTIFICATION

Signature:	Date:
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By signing this request, I agree to the following statements:

1. I understand the terms and conditions of the Village of Sister Bay Forgiveness of Sewer Charges / Leak Adjustment Policy.
2. I am notifying Sister Bay Waterworks that I have sustained a water leak and that such leak has been repaired.
3. I agree to allow Utility personnel access for field verification of repairs.
4. I understand that submittal of this form does not guarantee that an adjustment will be made.
5. I agree that all statements herein and any attachments are true and correct to the best of my knowledge and understand that making false statements on a government record may result in legal action.

UTILITIES CLERK USE ONLY

Date application received:	Average usage: gallons
Adjustment amount to be considered (as calculated by Utility Clerk): \$	Average bill: \$

UTILITIES DIRECTOR USE ONLY

APPROVED or DENIED	Adjustment amount: \$ Date applied to account:	Reason for denial:
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STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Resolution 2026-006; Adopting a Deferred Payment Policy

Author(s): Megan Barnes, Utilities Director; Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village Board approve and adopt the proposed Deferred Payment Policy?”

BACKGROUND INFORMATION

The purpose of the Deferred Payment Policy is to establish guidelines to be followed uniformly and applied consistently, in accordance with the rules of the Wisconsin Administrative Code, Chapter PSC 185.

PRIOR ACTION/REVIEW

The policy was reviewed on July 14th, 2026, at Sewer and Water Utilities and was recommended to the Village Board for approval. Village Staff proposed Resolution 2026-006 to adopt said policy.

RECOMMENDED ACTION(S)

Village Staff recommends that the Village Board adopt the proposed Deferred Payment Policy via resolution. If the Village Board were in favor of this policy action, the following motion may be made: ***“I move to approve Resolution 2026-006, adopting a Deferred Payment Policy for the Village of Sister Bay’s Water and Sewer Utility.”***

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve Resolution and Policy as Presented
- Approve Resolution and Policy with Modification(s)
- Refer Policy to Utility Committee with Recommendations for Modification(s)
- Postpone Resolution and Policy Adoption
- Reject Resolution and Policy Adoption

ATTACHMENT(S)

1. Resolution 2026-006; Adopting a Deferred Payment Policy
 - a. Deferred Payment Policy
 - b. Deferred Payment Agreement Form

RESOLUTION No. 2026-006**ADOPTING A DEFERRED PAYMENT POLICY FOR THE VILLAGE OF SISTER BAY
WATER AND SEWER UTILITY**

WHEREAS, the Village of Sister Bay Water and Sewer Utility, Door County, Wisconsin, is mandated by the Public Service Commission of Wisconsin to follow deferred payment procedures on past due utility accounts; and

WHEREAS, the Village Board finds that the Village of Sister Bay Water and Sewer Utility needs to formally up-date its procedures and adopt a policy with regards to offering residential customers deferred payment agreements on past due water and sewer utility accounts; and

WHEREAS, the said policy and forms are attached as Exhibit A and B and are incorporated by reference herein; and

WHEREAS, on July 14, 2026, the Village of Sister Bay Sewer and Water Utilities Committee reviewed the policy and form and recommended its approval to the Board of Trustees;

WHEREAS, on July 21, 2026, the Village of Sister Bay Board of Trustees set forth the following actions necessary to offer deferred payment plans to utility accounts:

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Village of Sister Bay, Wisconsin, that the deferred payment policy and form, prepared by Benjamin Andrews; reviewed and presented at the July 21, 2026, Village Board meeting hereby be approved.

BE IT FURTHER RESOLVED that the Village of Sister Bay adopts the attached Deferred Payment Policy and Form.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay this 21st day of July, 2026.

Passed and adopted this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk



Deferred Payment Agreement Policy		POL-UT-2026-002	
Adoption:	RES. 2026-006	Department:	Utilities
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Sewer and Water Utilities Committee	Policy Audience:	Utility Users; Sister Bay Water and Sewer Utilities

1. PURPOSE

The purpose of this policy is to establish guidelines for entering into Deferred Payment Agreements (DPA) for the payment of past-due utility balances. The Utility is required to offer a DPA to residential customers and may offer a DPA to commercial customers but is not required to do so.

2. STATE LAW

Wisconsin Admin Code § PSC 185.38 requires utilities to offer a DPA to residential customers who are unable to pay their bills in full. Delinquent amounts paid according to the terms of an established DPA are not subject to late charges and cannot be levied as a tax against the lot or parcel of real estate to which the utility service was furnished.

3. TERMS

A DPA consists of two elements:

1. A reasonable down payment; and
2. An installment plan to pay the remaining outstanding balance over a specified period of time.

A customer with a DPA is required to pay their current charges in full in addition to the agreed-upon installment payment. The Utility must receive payment on or before the due date. Delinquent amounts paid according to the terms of an established DPA are not subject to late charges.

4. DEFAULT

A late or missed payment will cause the DPA to “default,” placing the customer in jeopardy of disconnection. If a customer defaults on a DPA and there has not been a significant change in the customer’s ability to pay since the agreement was negotiated, the utility is not required to offer another DPA prior to disconnection.

**Deferred Payment Agreement Form***To be used for executing Deferred Payment Agreements.*

2124 Autumn Court - P O Box 655, Sister Bay, WI 54234 | p. (920) 854-2246

GENERAL INFORMATION

The undersigned hereby agrees to pay the charges incurred for utility services supplied at the following address:

Full Name:

Mailing Address:

AGREEMENT INFORMATIONFor the period ending **XX/XX/XXXX**, amounting to **\$[Amount]** of which the total amount will be paid in installments as follows:

- **\$[Amount]** by **XX/XX/XXXX**
- **\$[Amount]** by **XX/XX/XXXX**
- **\$[Amount]** by **XX/XX/XXXX**

FORM STATEMENT**The agreed installments plus current bills shall be paid by due dates.**

It is agreed that upon default of any installment, the entire balance will become due and service may be disconnected upon ten days written notice. Upon default, nothing herein shall constitute a waiver of the rights on the part of the Utility to collect the unpaid balance or to prevent it from exercising its right to disconnect service because of such delinquency. In the event service is disconnected, the utility may require a deposit under PSC 185.36 to ensure payment of future bills.

CERTIFICATION

YOUR HAVE THE RIGHT TO SUGGEST A DIFFERENT PAYMENT AGREEMENT. IF YOU BELIEVE THE TERMS OF THIS AGREEMENT ARE UNREASONABLE, DO NOT SIGN IT. IF YOU SIGN THIS AGREEMENT, YOU AGREE THAT YOU OWE THE AMOUNT DUE UNDER THE AGREEMENT. IF YOU AND THE UTILITY CANNOT AGREE ON TERMS, YOU MAY ASK THE PUBLIC SERVICE COMMISSION (1-800-225-7729) TO REVIEW THE DISPUTED ISSUES. SIGNING THIS AGREEMENT DOES NOT AFFECT YOUR RESPONSIBILITY TO PAY FOR YOUR CURRENT SERVICE. ALLOWING ANY BILL FOR CURRENT SERVICE TO BECOME DELINQUENT PLACES YOU IN DEFAULT OF THIS AGREEMENT.

Signature:

Date:

ADMINISTRATIVE INFORMATION

Name:

Account Number:

Mailing Address:



STAFF REPORT

Date: July 21, 2026

To: Village Board
Re: Resolution 2026-007; Adopting a Tax Certification Policy
Author(s): Megan Barnes, Utilities Director; Benjamin Andrews, Village Administrator
Action(s) Requested: ☐ Ordinance ☒ Resolution ☐ Motion ☐ Receive/File

POLICY ISSUE(S)

“Should the Village Board approve and adopt the proposed Tax Certification Policy ?”

BACKGROUND INFORMATION

The purpose of the Tax Certification Policy is to establish guidelines to be followed uniformly and applied consistently, in accordance with the rules of the Wisconsin Administrative Code, Chapter PSC 185.

PRIOR ACTION/REVIEW

The policy was reviewed on July 14th, 2026, at Sewer and Water Utilities and was recommended to the Village Board for approval. Village Staff proposed Resolution 2026-007 to adopt said policy.

RECOMMENDED ACTION(S)

Village Staff recommends that the Village Board adopt the proposed Tax Certification Policy via resolution. If the Village Board were in favor of this policy action, the following motion may be made: ***“I move to approve Resolution 2026-007, adopting a Tax Certification Policy for the Village of Sister Bay’s Water and Sewer Utility.”***

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve Resolution and Policy as Presented
- Approve Resolution and Policy with Modification(s)
- Refer Policy to Utility Committee with Recommendations for Modification(s)
- Postpone Resolution and Policy Adoption
- Reject Resolution and Policy Adoption

ATTACHMENT(S)

1. Resolution 2026-007; Adopting a Tax Certification Policy
2. Tax Certification Policy

RESOLUTION No. 2026-007**ADOPTING A TAX CERTIFICATION POLICY FOR THE VILLAGE OF SISTER BAY
WATER AND SEWER UTILITY**

WHEREAS, the Village of Sister Bay Water and Sewer Utility, Door County, Wisconsin, is mandated by the Public Service Commission of Wisconsin to follow tax certification procedures on past due utility accounts; and

WHEREAS, the Village Board finds that the Village of Sister Bay Water and Sewer Utility needs to formally up-date its procedures and adopt a policy with regards to annual tax roll certification on past due water and sewer utility accounts; and

WHEREAS, the said policy is attached as Exhibit A and is incorporated by reference herein; and

WHEREAS, on July 14, 2026, the Village of Sister Bay Sewer and Water Utilities Committee reviewed the policy and form and recommended its approval to the Board of Trustees;

WHEREAS, on July 21, 2026, the Village of Sister Bay Board of Trustees set forth the following actions necessary to follow tax certification procedures on past due utility accounts:

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Village of Sister Bay, Wisconsin, that the tax certification policy, prepared by Benjamin Andrews, reviewed and presented at the July 21, 2026, Village Board meeting, is hereby approved.

BE IT FURTHER RESOLVED that the Village of Sister Bay adopts the attached Tax Certification Policy.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay this 21st day of July, 2026.

Passed and adopted this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk



Tax Certification Process Policy		POL-UT-2026-003	
Adoption:	RES. 2026-007	Department:	Utilities
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Sewer and Water Utilities Committee	Policy Audience:	Utility Users; Sister Bay Water and Sewer Utilities

1. PURPOSE

In accordance with Wisconsin Statutes § 66.0809, all municipal utility accounts that are delinquent as of September 30 of each calendar year will be placed as a lien on the property and transferred to the property tax roll, if not paid by November 15.

2. NOTIFICATION TO PROPERTY OWNERS

On October 15, the Village will mail a notice to each property owner with delinquent utility charges incurred before September 30. This notice will include:

- The amount owed,
- A statement that the unpaid balance will be placed on the tax roll as a special charge,
- A deadline to pay the balance by November 1st to avoid additional penalties or transfer to the tax roll.

3. PENALTY FOR LATE PAYMENT

On November 1, a penalty of 10% is assessed to those customers who have not paid utility charges incurred before September 30.

4. FINAL TAX ROLL SUBMISSION

Amounts still delinquent as of November 15 will be certified to the Door County Real Property Listing office and added to the owner's annual property tax bill as a special lien, subject to the same collection procedures as property taxes.



38 STAFF REPORT

Date: July 21, 2026

To: Village Board
Re: Resolution 2026-008; Approving the Receipt of 2025 Audit
Author(s): Benjamin Andrews, Village Administrator
Action(s) Requested: ☐ Ordinance ☒ Resolution ☐ Motion ☐ Receive/File

POLICY ISSUE(S)

“Should the Village Board approve receipt of the audit of the Village of Sister Bay’s financial statements for the year ending December 31, 2025, as conducted and presented by CliftonLarsonAllen LLP?”

BACKGROUND INFORMATION

The Village of Sister Bay retained CliftonLarsonAllen LLP to conduct an audit of the Village’s financial statements for the fiscal year ending December 31, 2025. The audit was completed and presented to the Village Board at the June 16, 2026, meeting. Final signed financial statements were delivered to the Board on July 21, 2026.

PRIOR ACTION/REVIEW

- Audit report presentation — June 16, 2026 Village Board meeting
- Final signed financial statements provided — July 21, 2026 Village Board meeting

RECOMMENDED ACTION(S)

Village staff recommends approval of Resolution 2026-008. If the Village Board were in favor of this policy action, the following motion may be made:

“I move to approve Resolution 2026-008, approving the receipt of the audit conducted by CliftonLarsonAllen LLP of the Village of Sister Bay’s financial statements for the year ending December 31, 2025.”

POLICY ALTERNATIVE(S)

The Village Board could take the following actions: 1.) Approve Resolution as Presented; 2.) Approve Resolution with Modifications; 3.) Reject Resolution; or 4.) Postpone Resolution.

ATTACHMENT(S)

1. Resolution 2026-008; Approving the Receipt of 2025 Audit
2. Financial Statements, ending December 31, 2025

RESOLUTION No. 2026-010

**APPROVING RECEIPT OF THE INDEPENDENT AUDIT AND AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

WHEREAS, the Village of Sister Bay retained CliftonLarsonAllen LLP to perform an independent audit of the Village's financial statements for the fiscal year ended December 31, 2025; and

WHEREAS, CliftonLarsonAllen LLP has completed the audit and presented its report to the Village Board of Trustees at its meeting held on June 16, 2026; and

WHEREAS, the Village Board of Trustees was provided with the final signed audited financial statements for the fiscal year ended December 31, 2025, at its meeting held on July 21, 2026.

NOW, THEREFORE, BE IT RESOLVED that the Village Board of Trustees of the Village of Sister Bay hereby acknowledges and approves receipt of the independent audit and audited financial statements prepared by CliftonLarsonAllen LLP for the fiscal year ended December 31, 2025.

Dated this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk

VILLAGE OF SISTER BAY, WISCONSIN

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2025



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INDEPENDENT AUDITORS' REPORT

Village Board
Village of Sister Bay, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Sister Bay, Wisconsin (the Village), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village of Sister Bay, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Sister Bay, Wisconsin, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Sister Bay, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Sister Bay, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Village of Sister Bay, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Village of Sister Bay, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Sister Bay, Wisconsin's basic financial statements. The detailed comparison of budgeted and actual schedules, combining fund financial statements, and schedules of operating revenues and expenses (the supplementary information) is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the detailed comparison of budgeted and actual schedules, combining fund financial statements, and schedules of operating revenues and expenses (the supplementary information) is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Village Board
Village of Sister Bay, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2026, on our consideration of the Village of Sister Bay, Wisconsin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village of Sister Bay, Wisconsin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Village of Sister Bay, Wisconsin's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
June 11, 2026

BASIC FINANCIAL STATEMENTS

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	\$ 12,789,884	\$ 4,873,372	\$ 17,663,256
Receivables:			
Taxes and Special Charges	3,239,440	-	3,239,440
Delinquent Taxes	605	-	605
Accounts	4,715	475,447	480,162
Special Assessments	-	124,278	124,278
Loans	197,522	-	197,522
Leases	3,139	-	3,139
Other	-	16,414	16,414
Internal Balances	352,351	(352,351)	-
Due from Other Governments	91,753	73,439	165,192
Inventories and Prepaid Items	38,814	151,950	190,764
Investment in Joint Venture	1,252,348	-	1,252,348
Restricted Assets:			
Cash and Investments	730,431	2,544,650	3,275,081
Capital Assets, Nondepreciable	13,646,747	1,690,289	15,337,036
Capital Assets, Depreciable, Net	12,952,969	12,918,555	25,871,524
Total Assets	45,300,718	22,516,043	67,816,761
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	263,268	255,671	518,939
Other Postemployment Related Amounts	18,222	21,210	39,432
Total Deferred Outflows of Resources	281,490	276,881	558,371
LIABILITIES			
Accounts Payable	79,176	104,866	184,042
Accrued and Other Current Liabilities	26,166	-	26,166
Due to Other Governments	233	1,669	1,902
Accrued Interest Payable	95,653	21,717	117,370
Special Deposits	29,497	54,096	83,593
Long-Term Obligations:			
Due Within One Year	1,064,151	353,720	1,417,871
Due in More Than One Year	11,634,957	3,786,146	15,421,103
Net Pension Liability	45,074	44,404	89,478
Net Other Postemployment Benefits	38,936	45,318	84,254
Total Liabilities	13,013,843	4,411,936	17,425,779
DEFERRED INFLOWS OF RESOURCES			
Property Taxes Levied for Subsequent Year	4,699,039	-	4,699,039
Leases Receivable	3,986	-	3,986
Pension Related Amounts	133,030	131,053	264,083
Other Postemployment Related Amounts	36,104	42,022	78,126
Total Deferred Inflows of Resources	4,872,159	173,075	5,045,234
NET POSITION			
Net Investment in Capital Assets	13,937,212	10,476,348	24,413,560
Restricted:			
Plant Replacement	-	2,544,625	2,544,625
Debt Service	410,315	-	410,315
Future Projects	3,047,704	25	3,047,729
Unrestricted	10,300,975	5,186,915	15,487,890
Total Net Position	\$ 27,696,206	\$ 18,207,913	\$ 45,904,119

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 724,606	\$ 242,869	\$ -	\$ -
Parks and Streets	-	-	-	42,383
Public Safety	509,568	13,714	33,102	-
Public Works	1,266,194	-	134,624	-
Health and Human Services	9,588	-	-	-
Culture and Recreation	569,117	25,697	-	-
Conservation and Development	312,754	2,520	-	-
Interest and Fiscal Charges	427,859	-	-	-
Total Governmental Activities	3,819,686	284,800	167,726	42,383
BUSINESS-TYPE ACTIVITIES				
Water Department	510,466	563,690	-	111,464
Marina	764,591	928,123	-	-
Wastewater Treatment	1,226,928	1,443,591	-	-
Wastewater Collection	329,906	361,007	4,237	57,342
Total Business-Type Activities	2,831,891	3,296,411	4,237	168,806
Total	\$ 6,651,577	\$ 3,581,211	\$ 171,963	\$ 211,189

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Net Revenue (Expense) and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES			
General Government	\$ (481,737)	\$ -	\$ (481,737)
Parks and Streets	42,383	-	42,383
Public Safety	(462,752)	-	(462,752)
Public Works	(1,131,570)	-	(1,131,570)
Health and Human Services	(9,588)	-	(9,588)
Culture and Recreation	(543,420)	-	(543,420)
Conservation and Development	(310,234)	-	(310,234)
Interest and Fiscal Charges	(427,859)	-	(427,859)
Total Governmental Activities	(3,324,777)	-	(3,324,777)
BUSINESS-TYPE ACTIVITIES			
Water Department	-	164,688	164,688
Marina	-	163,532	163,532
Wastewater Treatment	-	216,663	216,663
Wastewater Collection	-	92,680	92,680
Total Business-Type Activities	-	637,563	637,563
Total	(3,324,777)	637,563	(2,687,214)
GENERAL REVENUES			
Taxes:			
Property Taxes	2,620,241	-	2,620,241
Tax Increments	2,538,409	-	2,538,409
Other Taxes	969,618	-	969,618
Federal and State Grants and Other Contributions Not Restricted to Specific Functions	126,178	-	126,178
Interest and Investment Earnings	602,292	299,011	901,303
Miscellaneous	115,256	1,178	116,434
Gain or Loss on Joint Venture	330,009	-	330,009
Transfers	94,266	(94,266)	-
Total General Revenues and Transfers	7,396,269	205,923	7,602,192
CHANGE IN NET POSITION	4,071,492	843,486	4,914,978
Net Position - Beginning of Year	23,624,714	17,364,427	40,989,141
NET POSITION - END OF YEAR	<u>\$ 27,696,206</u>	<u>\$ 18,207,913</u>	<u>\$ 45,904,119</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	General	Debt Service	Capital Projects	Tax Incremental District No. 1
ASSETS				
Cash and Investments	\$ 2,877,950	\$ 719,015	\$ 6,855,818	\$ 2,049,528
Restricted Cash and Investments	-	-	-	-
Receivables:				
Taxes and Special Charges	1,812,024	544,603	-	820,159
Delinquent Taxes	605	-	-	-
Accounts	4,715	-	-	-
Loans	-	-	-	197,522
Leases	3,139	-	-	-
Due from Other Funds	315,440	-	-	-
Advance from Other Funds	51,804	-	-	185,442
Due from Other Governments	-	32,350	-	-
Prepaid Items	38,814	-	-	-
Total Assets	<u>\$ 5,104,491</u>	<u>\$ 1,295,968</u>	<u>\$ 6,855,818</u>	<u>\$ 3,252,651</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 78,636	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities	26,166	-	-	-
Due to Other Funds	89,003	-	-	-
Advance from Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Special Deposits	29,497	-	-	-
Total Liabilities	<u>223,302</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes Levied for Subsequent Year	2,628,433	790,000	-	1,189,721
Loans Receivable	-	-	-	197,522
Lease Receivable	3,986	-	-	-
Total Deferred Inflows of Resources	<u>2,632,419</u>	<u>790,000</u>	<u>-</u>	<u>1,387,243</u>
FUND BALANCES				
Nonspendable	90,618	-	-	-
Restricted	-	505,968	-	1,865,408
Committed	-	-	6,855,818	-
Unassigned	2,158,152	-	-	-
Total Fund Balances	<u>2,248,770</u>	<u>505,968</u>	<u>6,855,818</u>	<u>1,865,408</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,104,491</u>	<u>\$ 1,295,968</u>	<u>\$ 6,855,818</u>	<u>\$ 3,252,651</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2025**

ASSETS	Other Governmental Funds	Total
Cash and Investments	\$ 287,573	\$ 12,789,884
Restricted Cash and Investments	730,431	730,431
Receivables:		
Taxes and Special Charges	62,654	3,239,440
Delinquent Taxes	-	605
Accounts	-	4,715
Loans	-	197,522
Leases	-	3,139
Due from Other Funds	-	315,440
Advance from Other Funds	-	237,246
Due from Other Governments	59,403	91,753
Prepaid Items	-	38,814
	<u>-</u>	<u>38,814</u>
Total Assets	<u>\$ 1,140,061</u>	<u>\$ 17,648,989</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 540	\$ 79,176
Accrued and Other Current Liabilities	-	26,166
Due to Other Funds	59,528	148,531
Advance from Other Funds	51,804	51,804
Due to Other Governments	233	233
Special Deposits	-	29,497
Total Liabilities	<u>112,105</u>	<u>335,407</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes Levied for Subsequent Year	90,885	4,699,039
Loans Receivable	-	197,522
Lease Receivable	-	3,986
Total Deferred Inflows of Resources	<u>90,885</u>	<u>4,900,547</u>
FUND BALANCES		
Nonspendable	-	90,618
Restricted	884,774	3,256,150
Committed	52,297	6,908,115
Unassigned	-	2,158,152
Total Fund Balances	<u>937,071</u>	<u>12,413,035</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,140,061</u>	<u>\$ 17,648,989</u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	<u>2025</u>
Total Fund Balances as Shown on Previous Page	\$ 12,413,035
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	26,599,716
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds.	197,522
Long-term assets are not current financial resources; therefore, are not reported in the funds:	
Investment in Joint Venture Related to Governmental Activities	1,252,348
Deferred outflows and inflows of resources represent a consumption or acquisition of net position that applies to a future period and, therefore, are not reported in the funds.	
Deferred Outflows Related to Pensions	263,268
Deferred Inflows Related to Pensions	(133,030)
Deferred Outflows Related to Other Postemployment Benefits	18,222
Deferred Inflows Related to Other Postemployment Benefits	(36,104)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(12,375,000)
Premium on Debt	(287,504)
Compensated Absences	(36,604)
Net Pension Liability	(45,074)
Net Other Postemployment Benefit	(38,936)
Accrued Interest on Long-Term Obligations	<u>(95,653)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u><u>\$ 27,696,206</u></u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	General	Debt Service	Capital Projects	Tax Incremental District No. 1
REVENUES				
Taxes	\$ 2,678,783	\$ 1,316,075	\$ -	\$ 1,623,127
Intergovernmental	288,118	-	50,000	2,528
Licenses and Permits	216,883	-	-	-
Fines and Forfeits	9,296	-	-	-
Public Charges for Services	40,337	-	2,520	-
Miscellaneous	237,809	-	403,402	35,205
Total Revenues	3,471,226	1,316,075	455,922	1,660,860
EXPENDITURES				
Current:				
General Government	663,526	-	1,852	-
Public Safety	209,568	-	-	-
Public Works	789,622	-	-	-
Health and Human Services	9,588	-	-	-
Culture and Recreation	405,921	-	-	-
Conservation and Development	233,592	-	-	4,337
Debt Service:				
Principal	-	4,530,000	-	-
Interest and Fiscal Charges	-	606,416	-	-
Capital Outlay	-	-	3,601,639	-
Total Expenditures	2,311,817	5,136,416	3,603,491	4,337
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,159,409	(3,820,341)	(3,147,569)	1,656,523
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Capital Assets	-	-	-	7,617
Transfers In	339,266	656,472	1,850,005	-
Transfers Out	(1,458,172)	-	-	(1,047,300)
Total Other Financing Sources (Uses)	(1,118,906)	656,472	1,850,005	(1,039,683)
NET CHANGE IN FUND BALANCES	40,503	(3,163,869)	(1,297,564)	616,840
Fund Balances - Beginning of Year	2,208,267	3,669,837	8,153,382	1,248,568
FUND BALANCES - END OF YEAR	<u>\$ 2,248,770</u>	<u>\$ 505,968</u>	<u>\$ 6,855,818</u>	<u>\$ 1,865,408</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

	Other Governmental Funds	Total
REVENUES		
Taxes	\$ 511,225	\$ 6,129,210
Intergovernmental	106	340,752
Licenses and Permits	-	216,883
Fines and Forfeits	-	9,296
Public Charges for Services	11,472	54,329
Miscellaneous	47,634	724,050
Total Revenues	<u>570,437</u>	<u>7,474,520</u>
EXPENDITURES		
Current:		
General Government	-	665,378
Public Safety	-	209,568
Public Works	-	789,622
Health and Human Services	-	9,588
Culture and Recreation	30,617	436,538
Conservation and Development	7,540	245,469
Debt Service:		
Principal	-	4,530,000
Interest and Fiscal Charges	-	606,416
Capital Outlay	39,601	3,641,240
Total Expenditures	<u>77,758</u>	<u>11,133,819</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	492,679	(3,659,299)
OTHER FINANCING SOURCES (USES)		
Proceeds from Sale of Capital Assets	-	7,617
Transfers In	25,000	2,870,743
Transfers Out	(271,005)	(2,776,477)
Total Other Financing Sources (Uses)	<u>(246,005)</u>	<u>101,883</u>
NET CHANGE IN FUND BALANCES	246,674	(3,557,416)
Fund Balances - Beginning of Year	<u>690,397</u>	<u>15,970,451</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 937,071</u></u>	<u><u>\$ 12,413,035</u></u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
RECONCILIATION TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

Net Change in Fund Balances as Shown on Previous Page \$ (3,557,416)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Assets Reported as Expenditures in Governmental Fund Statements	3,169,237
Depreciation Expense Reported in the Statement of Activities	(545,187)
Net Book Value of Disposals	(7,617)

Adjustment in Equity in Joint Fire District	330,009
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Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	(7,617)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal Repaid	4,530,000
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Accrued Interest on Long-Term Debt	140,132
Amortization of Premium and Loss on Advance Refunding	38,425
Compensated Absences	6,260
Net Pension Liability	(7,481)
Deferred Outflows of Resources Related to Pensions	(83,624)
Deferred Inflows of Resources Related to Pensions	68,128
Net Other Postemployment Benefits	11,148
Deferred Outflows of Resources Related to Other Postemployment Benefits	(9,003)
Deferred Inflows of Resources Related to Other Postemployment Benefits	(3,902)

Change in Net Position of Governmental Activities as Reported in the Statement of Activities	\$ 4,071,492
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VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED DECEMBER 31, 2025

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 2,678,304	\$ 2,678,304	\$ 2,678,783	\$ 479
Intergovernmental	245,647	245,647	288,118	42,471
Licenses and Permits	250,325	250,325	216,883	(33,442)
Fines and Forfeits	2,000	2,000	9,296	7,296
Public Charges for Services	40,400	40,400	40,337	(63)
Miscellaneous	148,317	148,317	237,809	89,492
Total Revenues	3,364,993	3,364,993	3,471,226	106,233
EXPENDITURES				
Current:				
General Government	683,939	713,239	663,526	49,713
Public Safety	207,032	207,032	209,568	(2,536)
Public Works	846,664	863,364	789,622	73,742
Health and Human Services	6,865	6,865	9,588	(2,723)
Culture and Recreation	534,929	493,929	405,921	88,008
Conservation and Development	305,483	300,483	233,592	66,891
Total Expenditures	2,584,912	2,584,912	2,311,817	273,095
EXCESS OF REVENUES OVER EXPENDITURES	780,081	780,081	1,159,409	379,328
OTHER FINANCING SOURCES (USES)				
Transfers In	403,943	403,943	339,266	(64,677)
Transfers Out	(1,458,172)	(1,458,172)	(1,458,172)	-
Total Other Financing Sources (Uses)	(1,054,229)	(1,054,229)	(1,118,906)	(64,677)
NET CHANGE IN FUND BALANCE	(274,148)	(274,148)	40,503	314,651
Fund Balance - Beginning of Year	2,208,267	2,208,267	2,208,267	-
FUND BALANCE - END OF YEAR	<u>\$ 1,934,119</u>	<u>\$ 1,934,119</u>	<u>\$ 2,248,770</u>	<u>\$ 314,651</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Water Department	Wastewater Treatment	Wastewater Collection	Marina	Total
ASSETS					
Current Assets:					
Cash and Investments	\$ 1,177,416	\$ 1,619,557	\$ 687,998	\$ 1,388,401	\$ 4,873,372
Receivables:					
Customer Accounts	122,439	352,096	-	-	474,535
Special Assessments	49,317	-	74,961	-	124,278
Other	10,132	7,074	120	-	17,326
Due from Other Funds	-	-	89,003	-	89,003
Due from Other Governments	36,570	36,860	9	-	73,439
Inventories and Prepaid Items	26,762	-	4,461	120,727	151,950
Total Current Assets	1,422,636	2,015,587	856,552	1,509,128	5,803,903
Noncurrent Assets:					
Restricted Assets:					
Cash and Investments	703,586	1,593,799	247,265	-	2,544,650
Capital Assets:					
Nondepreciable	27,813	75,220	14,500	1,572,756	1,690,289
Depreciable, Net	4,636,124	4,164,061	2,891,837	1,226,533	12,918,555
Total Capital Assets	4,663,937	4,239,281	2,906,337	2,799,289	14,608,844
Total Assets	6,790,159	7,848,667	4,010,154	4,308,417	22,957,397
DEFERRED OUTFLOWS OF RESOURCES					
Pension Related Amounts	58,595	120,065	18,362	58,649	255,671
Other Postemployment Related Amounts	5,019	10,067	1,613	4,511	21,210
Total Deferred Outflows of Resources	63,614	130,132	19,975	63,160	276,881
LIABILITIES					
Current Liabilities:					
Accounts Payable	56,020	36,559	1,549	10,738	104,866
Accrued Interest Payable	-	10,435	-	11,282	21,717
Due to Other Funds	17,695	127,501	-	110,716	255,912
Current Portion of Advance from Other Funds	-	-	-	60,594	60,594
Due to Other Governments	-	-	-	1,669	1,669
Special Deposits	-	-	-	54,096	54,096
Current Portion of Compensated Absences	2,691	5,143	1,853	4,004	13,691
Current Portion of Long-Term Obligations	-	185,029	-	155,000	340,029
Total Current Liabilities	76,406	364,667	3,402	408,099	852,574
Long-Term Obligations, Less Current Portion:					
Advance from Other Funds	-	-	-	124,848	124,848
General Obligation Debt	-	(21,029)	-	855,628	834,599
Revenue Bonds	-	2,910,476	-	-	2,910,476
Compensated Absences	8,072	15,428	5,559	12,012	41,071
Net Pension Liability	10,211	20,967	3,277	9,949	44,404
Net Other Postemployment Benefits	10,723	21,510	3,447	9,638	45,318
Total Long-Term Liabilities	29,006	2,947,352	12,283	1,012,075	4,000,716
Total Liabilities	105,412	3,312,019	15,685	1,420,174	4,853,290
DEFERRED INFLOWS OF RESOURCES					
Pension Related Amounts	30,136	61,882	9,673	29,362	131,053
Other Postemployment Related Amounts	9,943	19,946	3,196	8,937	42,022
Total Deferred Inflows Of Resources	40,079	81,828	12,869	38,299	173,075
NET POSITION					
Net Investment in Capital Assets	4,616,545	1,164,805	2,906,337	1,788,661	10,476,348
Restricted:					
Plant Replacement	703,561	1,593,799	247,265	-	2,544,625
Future Projects	25	-	-	-	25
Unrestricted	1,388,151	1,826,348	847,973	1,124,443	5,186,915
Total Net Position	<u>\$ 6,708,282</u>	<u>\$ 4,584,952</u>	<u>\$ 4,001,575</u>	<u>\$ 2,913,104</u>	<u>\$ 18,207,913</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Department	Wastewater Treatment	Wastewater Collection	Marina	Total
OPERATING REVENUES					
Charges for Services	\$ 533,126	\$ 1,434,228	\$ 356,303	\$ 927,739	\$ 3,251,396
Other	20,848	2,277	4,704	384	28,213
Total Operating Revenues	553,974	1,436,505	361,007	928,123	3,279,609
OPERATING EXPENSES					
Operation and Maintenance	308,066	720,293	191,613	608,265	1,828,237
Depreciation	192,288	433,629	134,091	109,399	869,407
Taxes	8,376	17,359	2,321	14,820	42,876
Total Operating Expenses	508,730	1,171,281	328,025	732,484	2,740,520
OPERATING INCOME (LOSS)	45,244	265,224	32,982	195,639	539,089
NONOPERATING REVENUES (EXPENSES)					
Interest Income	71,277	108,533	50,590	68,611	299,011
Connection Fees	-	-	4,237	-	4,237
Impact Fees	9,671	-	14,506	-	24,177
Merchandising and Jobbing	7,980	8,059	(1,881)	-	14,158
Interest and Fiscal Charges	-	(55,610)	-	(32,107)	(87,717)
Other Nonoperating Revenues (Expenses)	168	-	-	-	168
Total Nonoperating Revenues (Expenses)	89,096	60,982	67,452	36,504	254,034
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	134,340	326,206	100,434	232,143	793,123
Capital Contributions	101,793	-	42,836	-	144,629
Transfers Out	(52,233)	-	-	(42,033)	(94,266)
CHANGE IN NET POSITION	183,900	326,206	143,270	190,110	843,486
Net Position - Beginning of Year	6,524,382	4,258,746	3,858,305	2,722,994	17,364,427
NET POSITION - END OF YEAR	<u>\$ 6,708,282</u>	<u>\$ 4,584,952</u>	<u>\$ 4,001,575</u>	<u>\$ 2,913,104</u>	<u>\$ 18,207,913</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Department	Wastewater Treatment	Wastewater Collection	Marina	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 539,688	\$ 1,372,879	\$ 366,106	\$ 933,772	\$ 3,212,445
Cash Received from/Paid for Merchandise and Jobbing	7,980	8,059	(1,881)	-	14,158
Cash Paid for Employee Wages and Benefits	(179,826)	(370,372)	(44,831)	(189,251)	(784,280)
Cash Paid to Suppliers	(69,801)	(371,332)	(156,446)	(536,779)	(1,134,358)
Net Cash Provided by Operating Activities	298,041	639,234	162,948	207,742	1,307,965
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Due to/from Other Funds	212,084	530,684	(154,530)	(378,093)	210,145
Transfers Out	(52,233)	-	-	(42,033)	(94,266)
Net Cash Provided (Used) by Noncapital Financing Activities	159,851	530,684	(154,530)	(420,126)	115,879
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of Capital Assets	(103,709)	-	-	-	(103,709)
Impact Fees and Connection Fees	9,671	-	18,742	-	28,413
Debt Premium Received	-	-	-	(3,515)	(3,515)
Payments on Long-Term Advances	-	-	-	(59,206)	(59,206)
Principal Paid on Long-Term Debt	-	(181,270)	-	(150,000)	(331,270)
Interest Paid on Long-Term Debt	-	(55,610)	-	(32,307)	(87,917)
Net Cash Used by Capital and Related Financing Activities	(94,038)	(236,880)	18,742	(245,028)	(557,204)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received	71,277	108,533	50,590	68,611	299,011
CHANGE IN CASH AND CASH EQUIVALENTS	435,131	1,041,571	77,750	(388,801)	1,165,651
Cash and Cash Equivalents - Beginning of Year	1,445,871	2,171,785	857,513	1,777,202	6,252,371
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,881,002</u>	<u>\$ 3,213,356</u>	<u>\$ 935,263</u>	<u>\$ 1,388,401</u>	<u>\$ 7,418,022</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Water Department	Wastewater Treatment	Wastewater Collection	Marina	Total
RECONCILIATION OF OPERATING INCOME					
(LOSS) TO NET CASH PROVIDED BY					
OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 45,244	\$ 265,224	\$ 32,982	\$ 195,639	\$ 539,089
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Depreciation	192,288	433,629	134,091	109,400	869,408
Depreciation Charged to Wastewater Collection	9,512	-	(9,512)	-	-
Miscellaneous Nonoperating Revenues					
(Expenses)	168	-	-	-	168
Merchandise and Jobbing	7,980	8,059	(1,881)	-	14,158
Change in Liability (Asset) and Deferred					
Outflows and Inflows of Resources:					
Net Pension Asset/Liability	194	1,725	(146)	2,042	3,815
Deferred Outflows Related to Pension	28,735	48,932	11,249	12,172	101,088
Deferred Inflows Related to Pension	(23,463)	(41,084)	(8,644)	(12,947)	(86,138)
Net Other Postemployment Benefits Liability	(3,243)	(6,181)	(1,128)	(2,401)	(12,953)
Deferred Outflows Related to Postemployment					
Benefits	2,573	4,985	874	2,033	10,465
Deferred Inflows Related to Postemployment					
Benefits	964	2,142	254	1,196	4,556
Change in Operating Assets and Liabilities:					
Accounts Receivable	(3,740)	(62,427)	-	2,748	(63,419)
Other Receivables	3,104	-	5,108	-	8,212
Due from Other Governments	(13,818)	(1,199)	(9)	-	(15,026)
Inventories and Prepaid Items	2,395	-	-	(103,129)	(100,734)
Accounts Payable	47,517	(16,202)	(1,921)	(4,852)	24,542
Special Deposits	-	-	-	2,901	2,901
Compensated Absences	1,631	1,631	1,631	2,940	7,833
Net Cash Provided by Operating					
Activities	<u>\$ 298,041</u>	<u>\$ 639,234</u>	<u>\$ 162,948</u>	<u>\$ 207,742</u>	<u>\$ 1,307,965</u>
RECONCILIATION OF CASH AND CASH					
EQUIVALENTS TO THE STATEMENT OF					
NET POSITION					
Cash and Cash Equivalents in Current Assets	\$ 1,177,416	\$ 1,619,557	\$ 687,998	\$ 1,388,401	\$ 4,873,372
Cash and Cash Equivalents in Restricted Assets	703,586	1,593,799	247,265	-	2,544,650
Total Cash and Cash Equivalents	<u>\$ 1,881,002</u>	<u>\$ 3,213,356</u>	<u>\$ 935,263</u>	<u>\$ 1,388,401</u>	<u>\$ 7,418,022</u>
NONCASH CAPITAL AND RELATED FINANCING					
ACTIVITIES					
Developer Paid - Acquisition of Capital Assets	<u>\$ 101,793</u>	<u>\$ -</u>	<u>\$ 42,836</u>	<u>\$ -</u>	<u>\$ 144,629</u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2025

	<u>Tax Collection</u>
ASSETS	
Cash and Investments	\$ 1,230,651
Receivables:	
Taxes and Special Charges	<u>2,731,149</u>
Total Assets	3,961,800
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	<u>3,961,800</u>
NET POSITION	
Restricted - Held for Other Governments	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

VILLAGE OF SISTER BAY, WISCONSIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2025

	<u>Tax Collection</u>
ADDITIONS	
Taxes and Special Charges Collected	\$ 4,021,800
DEDUCTIONS	
Payments to Other Governments	<u>4,021,800</u>
CHANGES IN NET POSITION	-
Net Position - Beginning of Year	<u>-</u>
NET POSITION - END OF YEAR	<u><u>\$ -</u></u>

See accompanying Notes to Basic Financial Statements.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Village of Sister Bay, Wisconsin (the Village), have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

A. Reporting Entity

The Village is a municipal corporation governed by an elected seven-member board. In accordance with U.S. GAAP, the basic financial statements are required to include the Village and any separate component units that have a significant operational or financial relationship with the Village. The Village has not identified any component units that are required to be included in the basic financial statements.

B. Joint Ventures

Sister Bay/Liberty Grove Joint Fire Department

The Town of Liberty Grove (the Town) and the Village formed a joint fire department in the 1930s to provide for services to its citizens. An intergovernmental agreement was adopted in 2010 to provide for the continuing operation of the joint fire department. The agreement creates a Fire Board composed of three members from the Town Board and two from the Village Board. All Fire Board members shall be elected officials of the Town and Village. In accordance with the agreement, the costs of these services are shared by the Town and Village on a basis of 2/3 of the cost being paid by the Town and 1/3 of the cost being paid by the Village. These percentages are based on the approximate percentage of the assessed property value of the Town and the Village to the total assessed property of each entity combined. During 2025, the Village remitted \$186,838 to the joint fire department. The Village has an equity interest in the net position of the Sister Bay/Liberty Grove Joint Fire Department. At December 31, 2025 the Village's equity interest was \$1,252,348. Complete financial information for Sister Bay/Liberty Grove Fire Department can be obtained from the department office in Sister Bay.

Joint Public Library Facility

The Town of Liberty Grove and the Village entered into an agreement on June 12, 2001, for the purpose of constructing and maintaining a building to be used as a joint public library facility. The construction costs and annual building operation and maintenance costs are financed 1/2 by the Town and 1/2 by the Village. The Sister Bay Liberty Grove Library Building Commission is governed by a six-member board of commissioners composed of three members from Liberty Grove and three members from Sister Bay. During 2025, the Village remitted an operating appropriation of \$40,064 to the joint library facility. The Village accounts for its share of the operations in the General Fund. The Village does not have an equity interest in the joint venture. Complete financial statements for the Sister Bay Liberty Grove Library Building Commission can be obtained from the Commission located in Sister Bay, Wisconsin.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Joint Ventures (Continued)

Joint Public Library Facility (Continued)

The operation of the library is part of the Door County Consolidated Library System in accordance with an agreement with Door County.

Door County Tourism Zone

The Village is a participant with all other Door County municipalities in a joint venture to create the Door County Tourism Zone as prescribed under Wisconsin Statute 66.0615. The Tourism Zone is responsible for collecting an 8.0% room tax on the gross receipts from retail furnishing of rooms or lodgings over all of the member municipalities. The Tourism Zone pays 70% of the room tax collected to the Door County Visitor Bureau and 30% to the member municipalities. During 2025, the Village received \$583,675 of room tax from the Tourism Zone. Complete financial information for the Door County Tourism Zone Commission can be obtained from their office in Sister Bay.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service, and capital projects funds. Proprietary funds include enterprise funds. The Village has no internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The nonmajor governmental funds are aggregated and presented in a single column.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

General Fund

This is the Village's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of government funds.

Capital Projects Fund

This fund accounts for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

Tax Incremental District No. 1

The Tax Incremental District (TID) No. 1 capital projects fund is used to account for financial resources used to acquire or construct capital assets in the Village's TID No. 1.

The Village reports the following major enterprise funds:

Water Department Fund

This fund accounts for the operations of the Village's water utility.

Wastewater Treatment Fund

This fund accounts for the operations of the Village's wastewater treatment operations.

Wastewater Collection Fund

This fund accounts for the operations of the Village's wastewater collection operations.

Marina Fund

This fund accounts for the operations of the Village's marina operations.

The Village also reports the following fiduciary fund:

Custodial Fund

The custodial fund accounts for property taxes and special charges collected on behalf of other governments.

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services, and interest. Other revenues such as licenses and permits, fines and forfeits, and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the Village's water, wastewater, and marina functions and various other functions of the Village. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources, as they are needed.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits, and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Property Taxes and Special Charges/Receivable

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against Village properties. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village. Special charges not paid by January 31 are held in trust by the County and remitted to the Village, including interest, when collected by the County.

In addition to its levy, the Village also levies and collects taxes for the Gibraltar School District, Door County and Northeast Wisconsin Technical College. The Village contracts with the Door County Treasurer to collect taxes.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

3. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

4. Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Revenue from special assessments is recognized when levied.

5. Loans Receivable

The Village has loaned a developer funds to complete a purchase of property in the Tax Incremental District. In the governmental funds, the Village records a deferred inflow of resources for the net amount of the receivable. As the loan is repaid, revenue is recognized for the excess interest received over the general obligation note issued by the Village.

6. Leases Receivable

The Village determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the Village's claims to receive lease payment over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lease at or before the commencement of the lease term that relate to future periods, less an lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

6. Leases Receivable (Continued)

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guaranteed payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The Village recognizes payments received for short-term leases with a lease term of twelve months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Village has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

The Village accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the Village treats the components as a single lease unit.

7. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by nonspendable fund balance in the general fund since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental and business-type activities.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

8. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed during the periods benefits.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

9. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure assets prior to January 1, 2004 have not been capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Village are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
Land Improvements	20 to 50 Years	10 to 85 Years
Buildings and Improvements	25 to 40 Years	25 to 50 Years
Machinery and Equipment	3 to 10 Years	3 to 10 Years
Infrastructure	15 to 40 Years	25 to 100 Years

10. Compensated Absences

The Village recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

11. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The Village reports unavailable revenues for loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

12. Long-Term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension,
- Pension Expense (Revenue).

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

13. Pensions (Continued)

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Other Postemployment Benefits Other Than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability (Asset),
- Deferred Outflows and Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

15. Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by action of the Village Board. These constraints can only be removed or changed by the Village Board using the same action that was used to create them.

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance (Continued)

15. Fund Equity (Continued)

Governmental Fund Financial Statements (Continued)

- **Assigned Fund Balance.** Amounts that are constrained for specific purposes by action of Village management. The Village Board has not authorized an employee to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
- **Unassigned Fund Balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The Village has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-Wide and Proprietary Fund Statements

Equity is classified as net position and displayed in three components:

- **Net Investment in Capital Assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted Net Position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position.** Net position that is neither classified as restricted nor as net investment in capital assets.

F. Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Budgets and Budgetary Accounting

The Village follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. During November, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.
2. Budgets are adopted on a basis consistent with U.S. GAAP for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds.
4. Expenditures may not exceed appropriations provided in budget accounts maintained for each functional area of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board.
5. Encumbrance accounting is not used by the Village to record commitments related to unperformed contracts for goods or services.

The Village did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2025.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 STEWARDSHIP AND COMPLIANCE (CONTINUED)

B. Excess of Expenditures

The following expenditures accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2025, as follows:

Fund(s)	Excess Expenditures
General Government:	
Administrator	\$ 3,359
Clerk	4,958
Financial Specialist and Treasurer	3,524
Audit and Consulting	3,370
General Buildings and Plant	3,355
Public Safety:	
Fire Department	4,806
Public Works:	
Department of Public Works	4,837
Snow and Ice	185
Recycling	1,930
Health and Human Services:	
Cemetery	3,271
Culture and Recreation:	
Library	3,131
Conservation and Development:	
Economic Development	393

The above excess expenditures were funding using favorable revenue variances and available fund balance in the funds.

C. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns, and counties. For the 2025 and 2026 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the Village's January 1 equalized value as a result of net new construction. The actual limit for the Village for the 2025 budget was 2.52%. The actual limit for the Village for the 2026 budget was 1.772%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Village maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed on the financial statements as "Cash and Investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state, and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Village's cash and investments totaled \$22,168,988 on December 31, 2025, as summarized below:

Petty Cash and Cash on Hand	\$ 461
Deposits with Financial Institutions	18,572,713
Investments:	
Wisconsin Local Government Investment Pool	3,595,814
Total	<u>\$ 22,168,988</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:	
Cash and Investments	\$ 17,663,256
Restricted Cash and Investments	3,275,081
Fiduciary Fund Statement of Net Position:	
Cash and Investments	1,230,651
Total	<u>\$ 22,168,988</u>

Fair Value Measurements

The Village categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Village currently has no investments that are subject to fair value measurement.

Deposits and investments of the Village are subject to various risks. Presented below is a discussion of the Village's deposits and investments and the related risks.

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Village does not have an additional custodial credit policy.

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2025, \$9,518,740 of the Village's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire \$9,518,740 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the Village's name.

Interest Rate Risk

The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Restricted Assets

Restricted assets on December 31, 2025 totaled \$3,722,729 and consisted of cash and investments held for the following purposes:

Funds	Amount	Purpose
Capital Projects Funds:		
Premier Resort Tax	\$ 666,329	Future infrastructure needs of the Village
Pebble Beach	64,102	Improvements for Pebble Beach
Total Capital Projects	<u>730,431</u>	
Total Governmental Funds	730,431	
Utility Enterprise Fund:		
Water Department:		
Plant Replacement	703,561	Funds held for water equipment replacement
Future Water Tower	25	Impact fees collected for new tower or system improvements
Total Water Department	<u>703,586</u>	
Wastewater Treatment Department:		
Plant Replacement	1,405,199	Funds held for wastewater equipment replacement
Debt Reserve	188,600	Funds held for capital reserve
Total Wastewater Treatment Department	<u>1,593,799</u>	
Wastewater Collection Department:		
Collection System Replacement	<u>247,265</u>	Funds held for replacement of collection system
Total Enterprise Funds	<u>2,544,650</u>	
Total	<u><u>\$ 3,275,081</u></u>	

C. Leases

The Village's lease receivable consists of a building facility lease. Monthly installments are \$1,572 or \$18,867 per annum from 2023 - 2026.

For the year ended December 31, 2025, the Village received \$18,403 in lease revenue and \$464 in lease interest.

Total future lease payments to be received under lease agreements are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2026	<u>\$ 3,139</u>	<u>\$ 5</u>

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Governmental Activities:					
Capital Assets, Nondepreciable:					
Land	\$ 13,247,112	\$ -	\$ -	\$ (7,617)	\$ 13,239,495
Construction in Progress	1,167,008	175,602	935,358	-	407,252
Total Capital Assets, Nondepreciable	14,414,120	175,602	935,358	(7,617)	13,646,747
Capital Assets, Depreciable:					
Land Improvements	4,065,539	-	-	-	4,065,539
Buildings and Improvements	3,898,883	3,854,781	-	-	7,753,664
Machinery and Equipment	786,804	74,212	-	-	861,016
Infrastructure	6,761,750	-	-	-	6,761,750
Subtotal	15,512,976	3,928,993	-	-	19,441,969
Less Accumulated Depreciation for:					
Land Improvements	2,007,490	155,966	-	-	2,163,456
Buildings and Improvements	1,752,935	93,759	-	-	1,846,694
Machinery and Equipment	289,420	49,153	-	-	338,573
Infrastructure	1,893,968	246,309	-	-	2,140,277
Subtotal	5,943,813	545,187	-	-	6,489,000
Total Capital Assets, Depreciable, Net	9,569,163	3,383,806	-	-	12,952,969
Governmental Activities Capital Assets, Net	<u>\$ 23,983,283</u>	<u>\$ 3,559,408</u>	<u>\$ 935,358</u>	<u>\$ (7,617)</u>	26,599,716
Less: Capital Related Debt					(12,375,000)
Less: Debt Premium					(287,504)
Net Investment in Capital Assets					<u>\$ 13,937,212</u>
	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Business-Type Activities:					
Capital Assets, Nondepreciable:					
Land	\$ 1,666,476	\$ -	\$ -	\$ -	\$ 1,666,476
Construction in Progress	23,813	-	-	-	23,813
Total Capital Assets, Nondepreciable	1,690,289	-	-	-	1,690,289
Capital Assets, Depreciable:					
Land Improvements	4,035,915	-	-	-	4,035,915
Buildings	7,020,194	-	-	-	7,020,194
Machinery and Equipment	4,532,851	-	-	-	4,532,851
Infrastructure	12,777,669	248,338	26,324	-	12,999,683
Subtotal	28,366,629	248,338	26,324	-	28,588,643
Less Accumulated Depreciation for:					
Land Improvements	2,718,214	87,280	-	-	2,805,494
Buildings	2,337,015	229,629	-	-	2,566,644
Machinery and Equipment	2,514,473	283,478	-	-	2,797,951
Infrastructure	7,257,303	269,020	26,324	-	7,499,999
Subtotal	14,827,005	869,407	26,324	-	15,670,088
Total Capital Assets, Depreciable, Net	13,539,624	(621,069)	-	-	12,918,555
Business-Type Activities Capital Assets, Net	<u>\$ 15,229,913</u>	<u>\$ (621,069)</u>	<u>\$ -</u>	<u>\$ -</u>	14,608,844
Less: Capital Related Debt					(4,074,476)
Less: Debt Premium					(10,628)
Less: Accounts Payable Related To Capital Assets					(47,392)
Net Investment in Capital Assets					<u>\$ 10,476,348</u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

Depreciation expense was charged to functions of the Village as follows:

Governmental Activities:	
General Government	\$ 67,613
Public Works	159,206
Culture and Recreation	245,186
Conservation & Development	<u>73,182</u>
Total Depreciation Expense - Governmental Activities	<u><u>\$ 545,187</u></u>
Business-Type Activities:	
Marina	\$ 109,399
Water Department	192,288
Wastewater Treatment	433,629
Wastewater Collection	<u>134,091</u>
Total Depreciation Expense - Business-Type Activities	<u><u>\$ 869,407</u></u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the Village, as reported in the fund financial statements, as of December 31, 2025, are detailed below:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Operating Accounts Between Funds:		
Governmental Fund:		
General	\$ 315,440	\$ 89,003
Premier Resort Tax	-	59,528
Proprietary Funds:		
Water Department	-	17,695
Wastewater Treatment	-	127,501
Wastewater Collection	89,003	-
Marina	-	110,716
Subtotal	<u>404,443</u>	<u>404,443</u>
Long-Term Advances to Finance Projects:		
Governmental Funds:		
General	51,804	-
Tax Incremental District No. 1	185,442	-
Tax Incremental District No. 2	-	51,804
Proprietary Fund:		
Marina	-	185,442
Subtotal	<u>237,246</u>	<u>237,246</u>
Totals	<u><u>\$ 641,689</u></u>	<u><u>\$ 641,689</u></u>

In 2011, \$850,000 was advanced to the Marina Enterprise fund from the Tax Incremental District No. 1 fund. Annual payments due on the long-term advances as of December 31, 2025, are detailed below:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 60,594	\$ 3,709	\$ 64,303
2027	61,806	2,497	64,303
2028	63,042	1,261	64,303
Total	<u><u>\$ 185,442</u></u>	<u><u>\$ 7,467</u></u>	<u><u>\$ 192,909</u></u>

The \$51,804 advance between the General fund and Tax Incremental District No. 2 does not have a repayment schedule established. This will be repaid based on cash availability in the tax incremental district.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Interfund Receivable, Payables, and Transfers (Continued)

Interfund transfers for the year ended December 31, 2025, were as follows:

Fund	Transfer In	Transfer Out
General	\$ 339,266	\$ 1,458,172
Ice Rink	25,000	-
Debt Service	656,472	-
Capital Projects	1,850,005	-
Water Department	-	52,233
Marina	-	42,033
Tax Incremental District No. 1	-	1,047,300
Premier Resort Tax	-	271,005
Totals	<u>\$ 2,870,743</u>	<u>\$ 2,870,743</u>

Interfund transfers were made for the following purposes:

Tax Equivalent Payment Made by Utility to General Fund	\$ 52,233
Tax Equivalent Payment Made by Marina to General Fund	42,033
Premier Resort Tax Fund reimbursement to Capital Project Fund for previously paid Expenditures	305,096
Tax Levy Transferred to Capital Projects Per Budget	1,079,909
Transfer for Debt Service	319,172
Operating Transfer for Ice Rink Operations	25,000
Tax Incremental District No. 1 reimbursement for previously paid Expenditures	1,047,300
Total	<u>\$ 2,870,743</u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2025:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Debt:					
Bonds	\$ 13,605,000	\$ -	\$ 1,230,000	\$ 12,375,000	\$ 1,055,000
Notes from Direct Borrowings	3,300,000	-	3,300,000	-	-
Total General Obligation Debt	16,905,000	-	4,530,000	12,375,000	1,055,000
Debt Premium	325,929	-	38,425	287,504	-
Compensated Absences	42,864	-	6,260	36,604	9,151
Governmental Activities Long-Term Obligations	<u>\$ 17,273,793</u>	<u>\$ -</u>	<u>\$ 4,574,685</u>	<u>\$ 12,699,108</u>	<u>\$ 1,064,151</u>
Business-Type Activities:					
General Obligation Debt:					
Bonds	\$ 1,150,000	\$ -	\$ 150,000	\$ 1,000,000	\$ 155,000
Notes from Direct Borrowings	189,000	-	25,000	164,000	26,000
Total General Obligation Debt	1,339,000	-	175,000	1,164,000	181,000
Revenue Bonds from Direct Placement	3,066,746	-	156,270	2,910,476	159,029
Debt Premium	14,143	-	3,515	10,628	-
Compensated Absences	46,929	7,833	-	54,762	13,691
Business-Type Activities Long-Term Obligations	<u>\$ 4,466,818</u>	<u>\$ 7,833</u>	<u>\$ 334,785</u>	<u>\$ 4,139,866</u>	<u>\$ 353,720</u>

Total interest paid during the year on long-term debt totaled \$692,871.

Bank Notes

The Village's outstanding notes from direct borrowings related to business-type activities of \$164,000 contain a provision that in an event of default, outstanding amounts become immediately due if the Village is unable to make payment.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25
General Obligation Bonds	8/23/2017	4/1/2031	2.0 - 3.0%	\$ 9,620,000	\$ 6,310,000
General Obligation Promissory Notes from Direct Borrowings	2/9/2021	2/1/2026	1.28%	441,000	164,000
General Obligation Bonds	11/12/2024	4/1/2044	4.1 - 5.0%	3,540,000	3,240,000
General Obligation Bonds	11/12/2024	4/1/2044	4.1 - 5.0%	3,970,000	3,825,000
Total					<u>\$ 13,539,000</u>

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

General Obligation Debt (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$13,539,000 on December 31, 2025 are detailed below:

Year Ending December 31,	Governmental Activities					
	Bonds		Notes from Direct Borrowings		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 1,055,000	\$ 464,440	\$ -	\$ -	\$ 1,055,000	\$ 464,440
2027	1,075,000	430,753	-	-	1,075,000	430,753
2028	1,130,000	393,655	-	-	1,130,000	393,655
2029	1,170,000	354,865	-	-	1,170,000	354,865
2030	1,225,000	314,378	-	-	1,225,000	314,378
2031-2036	2,590,000	1,153,243	-	-	2,590,000	1,153,243
2036-2041	2,090,000	697,500	-	-	2,090,000	697,500
2041-2044	2,040,000	187,275	-	-	2,040,000	187,275
Total	<u>\$ 12,375,000</u>	<u>\$ 3,996,108</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,375,000</u>	<u>\$ 3,996,108</u>

Year Ending December 31,	Business-Type Activities					
	Bonds		Notes from Direct Borrowings		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 155,000	\$ 27,288	\$ 26,000	\$ 2,945	\$ 181,000	\$ 30,233
2027	155,000	23,025	26,000	2,438	181,000	25,463
2028	160,000	18,300	27,000	1,921	187,000	20,221
2029	165,000	13,425	28,000	1,385	193,000	14,810
2030	185,000	8,175	28,000	839	213,000	9,014
2031-2036	180,000	2,700	29,000	283	209,000	2,983
Total	<u>\$ 1,000,000</u>	<u>\$ 92,913</u>	<u>\$ 164,000</u>	<u>\$ 9,809</u>	<u>\$ 1,164,000</u>	<u>\$ 102,722</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The Village's legal margin for creation of additional general obligation debt on December 31, 2025, was \$32,417,560 as follows:

Equalized Valuation of the Village	\$ 919,131,200
Statutory Limitation Percentage	(x) 5%
General Obligation Debt Limitation, per	
Section of 67.03 of the Wisconsin Statutes	45,956,560
Total Outstanding General Obligation Debt	
Applicable to Debt Limitation	13,539,000
Legal Margin for New Debt	<u>\$ 32,417,560</u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-Term Obligations (Continued)

Revenue Bonds

Revenue bonds outstanding on December 31, 2025, total \$2,910,476 and were comprised of the following issue:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance</u>
Sewerage System Mortgage Revenue Bonds	3/29/21	5/1/41	1.75%	\$ 3,691,000	<u>\$ 2,910,476</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$2,910,476 on December 31, 2025 are detailed below:

<u>Year Ending December 31,</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 159,029	\$ 49,530	\$ 208,559
2027	161,837	46,723	208,560
2028	164,569	43,991	208,560
2029	167,600	40,960	208,560
2030	170,559	38,001	208,560
2031-2036	898,944	143,852	1,042,796
2036-2041	981,170	61,626	1,042,796
2041-2044	206,768	1,794	208,562
Total	<u>\$ 2,910,476</u>	<u>\$ 426,477</u>	<u>\$ 3,336,953</u>

Revenues Pledged

Revenue bonds are payable only from revenues derived from the operation of the wastewater utility. The Village has pledged future customer revenues, net of specified operating expenses to repay the wastewater treatment utility revenue bonds. Proceeds of the bonds provided financing for the construction or acquisition of capital assets used within the utility. The bonds are payable solely from wastewater treatment customer net revenues and are payable through 2041. The total principal and interest remaining to be paid on the bonds is \$3,336,953. Principal and interest paid for the current year and total customer net revenues were \$208,559 and \$807,386, respectively.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans

1. Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested.

Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefit Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled a retirement benefit, based on a formula factor, their final average earnings, and years of creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

1. Benefit Provided (Continued)

Vested employees may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating prior to eligibility for an annuity may either receive employee required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

2. Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)
2024	3.6	15

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives, and elected officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remained of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ended December 31, 2025, the WRS recognized \$77,766 in contributions from the Village.

Contribution rates for the reporting period are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Including Teachers, Executives, and Elected Officials)	6.95 %	6.95 %
Protective with Social Security	6.95	14.95

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Village reported a liability of \$89,478 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.00544549%, which was a increase of 0.00018706% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized pension expense of \$119,618.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 277,879	\$ 261,120
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	135,967	-
Changes in Assumptions	26,550	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	777	2,963
Employer Contributions Subsequent to the Measurement Date	77,766	-
Total	<u>\$ 518,939</u>	<u>\$ 264,083</u>

\$77,766 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2026	\$ 53,279
2027	185,046
2028	(46,599)
2029	(14,636)
Total	<u>\$ 177,090</u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

5. Actuarial Assumptions

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability:	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate	6.8%
Salary Increases	
Wage Inflation:	3.0%
Seniority/Merit:	0.10% - 5.70%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%*

- * No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

5. Actuarial Assumptions (Continued)

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class:			
Public Equity	38%	7.0%	4.3%
Public Fixed Equity	27%	6.1%	3.4%
Private Equity/Debt	20%	9.5%	6.7%
Inflation Sensitive	19%	4.8%	2.1%
Real Estate	8%	6.5%	3.8%
Leverage	-12%	3.7%	1.1%
Total Core Fund	100%	4.5%	4.8%
Variable Fund Asset Class:			
U.S. Equities	70%	6.5%	3.8%
International Equities	30%	7.4%	4.7%
Total Variable Fund	100%	6.9%	4.2%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities.

Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: “20-Bond GO Index” is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds’ average quality is roughly equivalent to Moody’s investors Service’s Aa2 rating and Standard and Poor’s Corp.’s AA.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid after reflecting known changes in the Market Recognition Account. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Village's Proportionate Share of the Net Pension Liability (Asset)	\$ 839,424	\$ 89,478	\$ (443,337)

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Pension Plans (Continued)

6. Payables to the Pension Plan

At December 31, 2025, the Village reported a payable of \$717 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2025.

Defined Contribution Pension Plan

The Village contributes to the Service Award Program (SAP), a defined contribution pension plan, for its volunteer firefighters, first responders and emergency medical technicians. SAP is administered by UBS Financial.

The Village determines annually the amount it will contribute on behalf of each individual in the program. Participants are fully vested to receive a service award once he or she attains 15 years of service for a municipality and paid a service award upon reaching age of 60. A participant who has discontinued providing eligible service after performing a minimum 10 years of service shall be partially vested and may elect to receive a partial service award at any time after reaching age 53. Nonvested accounts are forfeited if the individual ceases to perform creditable service for a period of twelve months or more and distributed equally among all other open accounts sponsored by the participating municipality at the time of the forfeiture.

For the year ended December 31, 2025, the Village contributed \$22,596 to the plan, and the Village recognized pension expense of \$22,596.

H. Local Retiree Life Insurance Fund (LRLIF)

1. Plan Description

The LRLIF is a multiple-employer, defined benefit other postemployment benefit (OPEB) plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post employment life insurance benefits for all eligible members.

2. OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Local Retiree Life Insurance Fund (LRLIF) (Continued)

3. Benefits Provided

The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2025, are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2024 are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2024		
<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30 - 34	0.06	0.06
35 - 39	0.07	0.07
40 - 44	0.08	0.08
45 - 49	0.12	0.12
50 - 54	0.22	0.22
55 - 59	0.39	0.39
60 - 64	0.49	0.49
65 - 69	0.57	0.57

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Local Retiree Life Insurance Fund (LRLIF) (Continued)

3. Benefits Provided (Continued)

Contributions (Continued)

During the year ended December 31, 2025, the LRLIF recognized \$376 in contributions from the employer.

4. OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2025, the Village reported a liability of \$84,254 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2024, rolled forward to December 31, 2024. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.02153600%, which was an decrease of 0.00201600% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized OPEB expense of \$4,279.

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 8,765
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	1,157	-
Changes in Assumptions	20,674	47,257
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,601	22,104
Total	<u>\$ 39,432</u>	<u>\$ 78,126</u>

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Local Retiree Life Insurance Fund (LRLIF) (Continued)

4. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Expense</u>
2026	\$ (3,183)
2027	(8,441)
2028	(9,915)
2029	(10,971)
2030	(1,985)
Thereafter	(4,199)
Total	<u>\$ (38,694)</u>

5. Actuarial Assumptions

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal Index

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Local Retiree Life Insurance Fund (LRLIF) (Continued)

5. Actuarial Assumptions (Continued)

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto. The target allocation and best estimates of geometric real rate of return for each major asset class are summarized in the following table:

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interim Credit	40 %	2.41 %
U.S. Mortgages	Bloomberg U.S.	60	2.71
Inflation			2.30
Long-Term Expected Rate of Return			4.25

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Local Retiree Life Insurance Fund (LRLIF) (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate

A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.09%, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
Village's Proportionate Share of the Net OPEB Liability	\$ 112,618	\$ 84,254	\$ 62,398

6. Payable to the OPEB Plan

At December 31, 2025, the Village did not report a payable for the outstanding amount of contribution to the plan required for the year ended December 31, 2025.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity

Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact. At December 31, 2025, nonspendable fund balance was as follows:

General Fund:

Nonspendable:

Prepaid Items	\$ 38,814
Advance to Tax Incremental District No. 2	51,804
Total Nonspendable Fund Balance	<u>\$ 90,618</u>

Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose. At December 31, 2025, restricted fund balance was as follows:

Debt Service Fund:

Restricted for:

Debt Retirement	\$ 505,968
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Capital Project Funds:

Restricted for:

Infrastructure Improvements	725,732
Pebble Beach	4,574
Tax Incremental District No. 2	154,468
Total Capital Project Funds	<u>884,774</u>

Tax Incremental District No. 1:

Restricted for:

Capital Expenditures	<u>1,865,408</u>
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Total Restricted Fund Balance	<u>\$ 3,256,150</u>
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**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Fund Equity (Continued)

Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by Village Board action. At December 31, 2025, fund balance was committed as follows:

Special Revenue Fund:

Committed for:

Ice Rink Expenditures	\$	52,297
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Capital Projects Fund:

Committed for:

Capital Expenditures		6,855,818
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Total Committed Fund Balance	\$	6,908,115
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Minimum General Fund Balance Policy

The Village has also adopted a minimum fund balance policy of 25% - 40% of subsequent year budgeted expenditures for the general fund. The minimum fund balance is maintained for cash flow and working capital purposes. The minimum fund balance amount is calculated as follows:

Budgeted 2026 General Fund Expenditures	\$	3,707,954
Minimum Fund Balance %		(x) 25% -40%
Minimum Fund Balance Amount	\$	926,989 - 1,483,182

The Village's unassigned general fund balance of \$2,158,152 is above the range of the minimum fund balance amount.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 4 OTHER INFORMATION

A. Tax Incremental Financing Districts

The Village has established a separate capital projects fund for Tax Incremental District (TID) No. 1 and Tax Incremental District No. 2, which were created by the Village in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within the Districts was “frozen” and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the Village to finance such improvements. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The Village’s Districts are still eligible to incur project costs.

Since creation of the above Districts, the Village has provided various financing sources to the TID. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the Village from any future excess tax increment revenues. As of December 31, 2025, the Village can recover the following from future excess tax increment revenues:

	Recoverable Costs
Tax Incremental District No. 1	\$ 6,115,899
Tax Incremental District No. 2	154,468

The intent of the Village is to recover the above amounts from future TID surplus funds, if any, prior to termination of the Districts. Unless terminated by the Village prior thereto, the TIDs have statutory termination years as follows:

	Termination Year
Tax Incremental District No. 1	2028
Tax Incremental District No. 2	2038

B. Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Village completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceeded this coverage in the past three years.

C. Contingencies

From time to time, the Village is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village’s financial position or results of operations.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
AND SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM
LAST 10 MEASUREMENT PERIODS

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.00339428 %	\$ 55,157	\$ 541,844	10.18 %	98.20 %
12/31/16	0.00381796	31,469	617,059	5.10	9.12
12/31/17	0.00423944	(125,875)	685,939	18.35	102.93
12/31/18	0.00450095	160,129	594,000	(26.96)	96.45
12/31/19	0.00476846	(153,756)	750,000	20.50	102.96
12/31/20	0.00487694	(304,473)	751,000	40.54	105.26
12/31/21	0.00497895	(401,312)	711,000	56.44	106.02
12/31/22	0.00495209	262,347	844,000	(31.08)	95.72
12/31/23	0.00525843	78,182	1,126,508	(6.94)	98.85
12/31/24	0.00544549	89,478	1,167,891	(7.66)	98.79

SCHEDULE OF CONTRIBUTIONS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 36,845	\$ 36,845	\$ -	\$ 541,844	6.80 %
12/31/16	40,726	40,726	-	617,059	6.60
12/31/17	46,643	46,643	-	685,939	6.80
12/31/18	47,386	47,386	-	594,000	7.98
12/31/19	53,247	53,247	-	750,000	7.10
12/31/20	55,711	55,711	-	751,000	7.42
12/31/21	57,385	57,385	-	711,000	8.07
12/31/22	58,765	58,765	-	844,000	6.96
12/31/23	76,603	76,603	-	1,126,509	6.80
12/31/24	80,584	80,584	-	1,167,891	6.90
12/31/25	77,766	77,766	-	1,118,935	6.95

See Notes to Required Supplementary Information.

VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
AND SCHEDULE OF CONTRIBUTIONS – LOCAL RETIREE LIFE INSURANCE FUND
LAST 10 MEASUREMENT PERIODS

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)

Measurement Period Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered- Employee Payroll (Plan Year)	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.02200400 %	\$ 66,201	\$ 685,939	9.65 %	44.81 %
12/31/18	0.02122700	54,773	707,267	7.74	48.69
12/31/19	0.02477000	105,475	812,915	12.97	37.58
12/31/20	0.02079200	114,370	825,329	13.86	31.36
12/31/21	0.02403200	142,038	849,784	16.71	29.57
12/31/22	0.02056000	78,330	904,076	8.66	38.81
12/31/23	0.02355200	108,355	977,000	11.09	33.90
12/31/24	0.02153600	84,254	928,000	9.08	37.20

SCHEDULE OF CONTRIBUTIONS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	\$ 409	\$ 409	\$ -	\$ 707,267	0.06 %
12/31/19	470	470	-	812,915	0.06
12/31/20	404	404	-	825,329	0.05
12/31/21	489	489	-	849,784	0.06
12/31/22	491	491	-	904,076	0.05
12/31/23	488	488	-	977,000	0.05
12/31/24	456	456	-	928,000	0.05
12/31/25	376	376	-	1,118,935	0.03

See Notes to Required Supplementary Information.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

NOTE 1 WISCONSIN RETIREMENT SYSTEM

Change of Benefit Terms: There were no changes of benefit terms for any participating employer in the WRS.

Changes of Assumptions:

Based on a three-year experience study conducted in 2024 covering January 1, 2021 through December 31, 2023, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2024, including the following:

- Raising the seniority/merit inflation rate from 0.1%-5.6% to 0.1%-5.7%

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The Village is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

NOTE 2 LOCAL RETIREE LIFE INSURANCE FUND

Change of Benefit Terms: There were no recent changes in benefit terms.

Changes of Assumptions: The State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

**VILLAGE OF SISTER BAY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

NOTE 2 LOCAL RETIREE LIFE INSURANCE FUND (CONTINUED)

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OEPB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The Village is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

SUPPLEMENTARY INFORMATION

VILLAGE OF SISTER BAY, WISCONSIN
DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2025

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
TAXES				
General Property	\$ 2,620,241	\$ 2,620,241	\$ 2,620,241	\$ -
Managed Forestland Taxes	163	163	152	(11)
Room Tax	57,600	57,600	57,600	-
Interest and Taxes	300	300	790	490
Total Taxes	2,678,304	2,678,304	2,678,783	479
INTERGOVERNMENTAL				
State:				
Fire Insurance Dues	23,500	23,500	33,102	9,602
State Grants	14,700	14,700	6,999	(7,701)
Transportation	115,699	115,699	123,873	8,174
Shared Taxes	84,956	84,956	115,601	30,645
Exempt Computer Aid	788	788	788	-
Forest Cropland	4	4	4	-
County Recycling Rebates	6,000	6,000	7,751	1,751
Total Intergovernmental	245,647	245,647	288,118	42,471
LICENSES AND PERMITS				
Licenses:				
Liquor and Malt Beverage	18,000	18,000	16,507	(1,493)
Operators, Cigarette and Other Licenses	2,250	2,250	1,140	(1,110)
Dog	75	75	161	86
Permits:				
Building	20,000	20,000	23,500	3,500
Zoning	15,000	15,000	34,650	19,650
Other Permits	195,000	195,000	140,925	(54,075)
Total Licenses and Permits	250,325	250,325	216,883	(33,442)
FINES AND FORFEITS				
Court Fines and Citations	1,000	1,000	3,716	2,716
Parking Tickets	1,000	1,000	5,580	4,580
Total Fines and Forfeits	2,000	2,000	9,296	7,296
PUBLIC CHARGES FOR SERVICES				
Publication Fees	800	800	1,200	400
Plan Commission Fees	14,000	14,000	17,000	3,000
Snow Plowing and Sanding Fees	150	150	-	(150)
Services to Other Governments	2,000	2,000	3,888	1,888
Festivals and Event Fees	4,000	4,000	-	(4,000)
Public Transportation	10,000	10,000	3,000	(7,000)
Miscellaneous	9,450	9,450	15,249	5,799
Total Public Charges for Services	40,400	40,400	40,337	(63)
MISCELLANEOUS				
Rental Income	33,067	33,067	28,715	(4,352)
Interest on Investments	115,000	115,000	184,603	69,603
Sale of Village Property	-	-	10,000	10,000
Donations	-	-	84	84
Miscellaneous	250	250	14,407	14,157
Total Miscellaneous	148,317	148,317	237,809	89,492
Total Revenues	\$ 3,364,993	\$ 3,364,993	\$ 3,471,226	\$ 106,233

VILLAGE OF SISTER BAY, WISCONSIN
DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES
GENERAL FUND
YEAR ENDED DECEMBER 31, 2025

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
General Government:				
Village Board	\$ 74,111	\$ 66,111	\$ 65,888	\$ 223
Legal	45,000	41,000	40,355	645
Administrator	101,856	143,156	146,515	(3,359)
Clerk	61,773	67,473	72,431	(4,958)
Elections	19,883	19,883	13,113	6,770
Financial Specialist and Treasurer	116,456	110,756	114,280	(3,524)
Property Assessment	28,500	28,500	28,500	-
Audit and Consulting	17,600	17,600	20,970	(3,370)
General Buildings and Plant	73,000	75,000	78,355	(3,355)
Village Hall	19,700	17,700	8,692	9,008
Post Office	7,491	7,491	7,203	288
Fire Station	94,250	94,250	47,552	46,698
Administration Building	15,100	15,100	12,027	3,073
Tax Refunds and Uncollected Taxes	50	50	-	50
Property Insurance	9,169	9,169	7,645	1,524
Miscellaneous	-	-	-	-
Total General Government	683,939	713,239	663,526	49,713
Public Safety:				
Law Enforcement	6,000	6,000	4,372	1,628
Fire Department	171,032	182,032	186,838	(4,806)
Building Inspector	30,000	19,000	18,358	642
Total Public Safety	207,032	207,032	209,568	(2,536)
Public Works:				
Department of Public Works	287,745	337,445	342,282	(4,837)
Public Works Machinery	46,123	46,123	44,562	1,561
Street Maintenance	97,024	64,024	60,556	3,468
Street Cleaning	5,000	5,000	4,248	752
Snow and Ice	48,978	48,978	49,163	(185)
Street Signs	11,000	11,000	3,803	7,197
Seasonal Decorations	28,252	28,252	21,857	6,395
Street (Highway) Lighting	24,000	24,000	21,644	2,356
Sidewalks Maintenance & Replacements	1,000	1,000	-	1,000
Storm Sewer Maintenance	41,064	41,064	6,160	34,904
Refuse and Garbage Collection	181,000	181,000	173,510	7,490
Recycling	31,605	31,605	33,535	(1,930)
Weed and Nuisance Control	16,500	16,500	3,849	12,651
Public Transportation	27,373	27,373	24,453	2,920
Total Public Works	846,664	863,364	789,622	73,742
Health and Human Services:				
Animal Control	1,865	1,865	1,317	548
Cemetery	5,000	5,000	8,271	(3,271)
Total Health and Human Services	6,865	6,865	9,588	(2,723)
Culture and Recreation:				
Library	44,094	44,094	47,225	(3,131)
Other Culture	2,500	2,500	568	1,932
Youth Center	-	-	-	-
Historical Society	15,000	15,000	15,000	-
Coastal Byways	500	500	500	-
SBAA	106,850	90,150	85,477	4,673
Door County Humane Society	5,000	5,000	5,000	-
Door County Soil and Water	-	-	-	-
Parks	234,249	209,949	189,759	20,190
Dog Park	2,095	2,095	1,491	604
Waterfront Park	-	-	-	-
Recreation Programs and Events	12,778	12,778	6,892	5,886
Recreation Facilities	101,263	101,263	51,944	49,319
Bike Trail	10,600	10,600	2,065	8,535
Total Culture and Recreation	534,929	493,929	405,921	88,008
Conservation and Development:				
Urban Development	10,000	10,000	4,044	5,956
Forestry	9,182	9,182	1,122	8,060
Green Tier	5,000	5,000	495	4,505
Economic Development	67,600	67,600	67,993	(393)
Information Booth	2,000	2,000	1,882	118
Zoning	161,929	156,929	140,444	16,485
Planning	45,386	45,386	13,226	32,160
Bay Lakes Planning	4,386	4,386	4,386	-
Total Conservation and Development	305,483	300,483	233,592	66,891
Total Expenditures	\$ 2,584,912	\$ 2,584,912	\$ 2,311,817	\$ 273,095

**VILLAGE OF SISTER BAY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Special Revenue		Capital Projects		
	Ice Rink	Tax Incremental District No. 2	Pebble Beach	Premier Resort Tax	Total
ASSETS					
Cash and Investments	\$ 52,621	\$ 234,952	\$ -	\$ -	\$ 287,573
Restricted Cash and Investments	-	-	64,102	666,329	730,431
Receivables:					
Taxes and Special Charges	-	62,654	-	-	62,654
Due from Other Governments	-	-	-	59,403	59,403
Total Assets	<u>\$ 52,621</u>	<u>\$ 297,606</u>	<u>\$ 64,102</u>	<u>\$ 725,732</u>	<u>\$ 1,140,061</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ 91	\$ 449	\$ -	\$ -	\$ 540
Due to Other Funds	-	-	59,528	-	59,528
Advance from Other Funds	-	51,804	-	-	51,804
Due to Other Governments	233	-	-	-	233
Total Liabilities	<u>324</u>	<u>52,253</u>	<u>59,528</u>	<u>-</u>	<u>112,105</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes Levied for Subsequent Year	-	90,885	-	-	90,885
FUND BALANCES					
Restricted	-	154,468	4,574	725,732	884,774
Committed	<u>52,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,297</u>
Total Fund Balances	<u>52,297</u>	<u>154,468</u>	<u>4,574</u>	<u>725,732</u>	<u>937,071</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 52,621</u>	<u>\$ 297,606</u>	<u>\$ 64,102</u>	<u>\$ 725,732</u>	<u>\$ 1,140,061</u>

**VILLAGE OF SISTER BAY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Special Revenue	Capital Projects			
		Tax			
	Ice	Incremental	Pebble	Premier	Total
	Rink	District No. 2	Beach	Resort Tax	
REVENUES					
Taxes	\$ -	\$ 125,282	\$ -	\$ 385,943	\$ 511,225
Intergovernmental	-	106	-	-	106
Public Charges for Services	11,472	-	-	-	11,472
Miscellaneous	813	-	2,548	44,273	47,634
Total Revenues	12,285	125,388	2,548	430,216	570,437
EXPENDITURES					
Current:					
Culture and Recreation	30,617	-	-	-	30,617
Conservation and Development	-	7,540	-	-	7,540
Capital Outlay	-	-	-	39,601	39,601
Total Expenditures	30,617	7,540	-	39,601	77,758
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,332)	117,848	2,548	390,615	492,679
OTHER FINANCING SOURCES (USES)					
Transfers In	25,000	-	-	-	25,000
Transfers Out	-	-	-	(271,005)	(271,005)
Total Other Financing Sources (Uses)	25,000	-	-	(271,005)	(246,005)
NET CHANGE IN FUND BALANCES	6,668	117,848	2,548	119,610	246,674
Fund Balances - Beginning of Year	45,629	36,620	2,026	606,122	690,397
FUND BALANCES - END OF YEAR	<u>\$ 52,297</u>	<u>\$ 154,468</u>	<u>\$ 4,574</u>	<u>\$ 725,732</u>	<u>\$ 937,071</u>

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,289,941	\$ 1,289,941	\$ 1,316,075	\$ 26,134
EXPENDITURES				
Debt Service:				
Principal	1,180,000	1,180,000	4,530,000	(3,350,000)
Interest and Fiscal Charges	508,866	508,866	606,416	(97,550)
Total Expenditures	1,688,866	1,688,866	5,136,416	(3,447,550)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(398,925)	(398,925)	(3,820,341)	(3,421,416)
OTHER FINANCING SOURCES				
Transfers In	378,700	378,700	656,472	277,772
NET CHANGE IN FUND BALANCE	(20,225)	(20,225)	(3,163,869)	(3,143,644)
Fund Balance - Beginning of Year	3,669,837	3,669,837	3,669,837	-
FUND BALANCE - END OF YEAR	<u>\$ 3,649,612</u>	<u>\$ 3,649,612</u>	<u>\$ 505,968</u>	<u>\$ (3,143,644)</u>

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF WATER DEPARTMENT
OPERATING REVENUES AND EXPENSES
YEAR ENDED DECEMBER 31, 2025**

OPERATING REVENUES

Charges for Services:

Residential	\$ 208,460
Commercial	123,558
Multi-Family	26,532
Public Authority	23,034
Public Fire Protection	114,570
Private Fire Protection	14,042
Unmetered Sales	3,101
Sales for Resale	19,829
Total Charges for Services	<u>533,126</u>

Other Revenues:

Forfeited Discounts	359
Rent	4,400
Other Water Revenues	16,089
Total Other Revenues	<u>20,848</u>

Total Operating Revenues 553,974

OPERATING EXPENSES

Operation and Maintenance:

Salaries and Wages	63,620
Power for Pumping	23,009
Chemicals	3,207
Other Supplies and Expenses	9,992
Repairs of Water Plant	47,116
Transportation Expenses	723
Total Operation and Maintenance	<u>147,667</u>

General and Administration:

Salaries and Wages	55,678
Office Supplies and Expenses	19,230
Outside Services Employed	18,519
Insurance Expenses	6,149
Employees Pensions and Benefits	59,543
Miscellaneous General Expenses	1,280
Total General and Administration	<u>160,399</u>

Depreciation 192,288

Taxes 8,376

Total Operating Expenses 508,730

OPERATING INCOME

\$ 45,244

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF WASTEWATER TREATMENT PLANT
OPERATING REVENUES AND EXPENSES
YEAR ENDED DECEMBER 31, 2025**

OPERATING REVENUES

Charges for Services:

Residential	\$ 665,117
Commercial	314,189
Multi-Family	93,511
Service to Public Authorities	21,343
Services to Other Systems	139,885
Other Sewage Service	200,183
Total Charges for Services	<u>1,434,228</u>

Other Revenues:

Forfeited Discounts	1,267
Miscellaneous	1,010
Total Other Revenues	<u>2,277</u>

Total Operating Revenues 1,436,505

OPERATING EXPENSES

Operation and Maintenance:

Supervision and Labor	144,600
Power and Fuel for Pumping	83,296
Chemicals	33,345
Operating Supplies and Expenses	15,625
Maintenance of Treatment and Disposal Equipment	28,006
Maintenance of General Plant Structures and Equipment	2,607
Transportation Expenses	7,165
Sludge Expense	79,874
Total Operation and Maintenance	<u>394,518</u>

General and Administration:

Salaries and Wages	98,956
Office Supplies and Expenses	28,369
Outside Services Employed	51,100
Insurance Expenses	19,599
Employees Pensions and Benefits	121,607
Miscellaneous General Expenses	6,144
Total General and Administration	<u>325,775</u>

Depreciation 433,629

Taxes 17,359

Total Operating Expenses 1,171,281

OPERATING INCOME

\$ 265,224

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF WASTEWATER COLLECTION SYSTEM
OPERATING REVENUES AND EXPENSES
YEAR ENDED DECEMBER 31, 2025**

OPERATING REVENUES

Charges for Services:

Residential	\$ 215,321
Commercial	102,208
Multi-Family	31,543
Service to Public Authorities	7,231
Total Charges for Services	<u>356,303</u>

Other Revenues:

Forfeited Discounts	364
Miscellaneous	4,340
Total Other Revenues	<u>4,704</u>

Total Operating Revenues 361,007

OPERATING EXPENSES

Operation and Maintenance:

Supervision and Labor	9,202
Power and Fuel for Pumping	7,352
Operating Supplies and Expenses	17,057
Maintenance of Collection System	103,415
Transportation Expenses	999
Total Operation and Maintenance	<u>138,025</u>

General and Administration:

Salaries and Wages	22,609
Office Supplies and Expenses	8,304
Outside Services Employed	3,742
Insurance Expenses	2,613
Employees Pensions and Benefits	14,789
Miscellaneous General Expenses	1,531
Total General and Administration	<u>53,588</u>

Depreciation 134,091

Taxes 2,321

Total Operating Expenses 328,025

OPERATING INCOME

\$ 32,982

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF MARINA
OPERATING REVENUES AND EXPENSES
YEAR ENDED DECEMBER 31, 2025**

OPERATING REVENUES

Charges for Services:

Docking and Launch Charges	\$ 919,082
Marina Services	1,439
Product and Vending Sales	7,218
Total Charges for Services	<u>927,739</u>

Other Revenues:

Other Revenues	384
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Total Operating Revenues	928,123
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OPERATING EXPENSES

Operation and Maintenance:

Supervision and Labor	183,840
Operating Supplies and Expenses	71,529
Maintenance	227,799
Marina Festival Costs	2,368
Total Operation and Maintenance	<u>485,536</u>

General and Administration:

Salaries and Wages	12,895
Office Supplies and Expenses	3,032
Outside Services Employed	26,233
Insurance Expenses	23,361
Employees Pensions and Benefits	42,605
Miscellaneous General Expenses	14,603
Total General and Administration	<u>122,729</u>

Depreciation	109,399
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Taxes	<u>14,820</u>
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Total Operating Expenses	<u>732,484</u>
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OPERATING INCOME

<u><u>\$ 195,639</u></u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Village Board
Village of Sister Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Sister Bay, Wisconsin, (the Village) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Sister Bay, Wisconsin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin
June 11, 2026

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting

2025-001

Preparation of Annual Financial Report

Type of Finding

Material weakness in internal control over financial reporting.

Condition

Current Village staff maintains accounting records which reflect the Village's financial transactions; however, preparing the Village's annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. The Village contracts with CLA and CLA's knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. However, as independent auditors, CLA cannot be considered part of the Village's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, the Village has implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate. For the same reasons, the Village contracts with us to compile the Wisconsin Municipal Report Form C and the Public Service Commission Report.

Criteria or Specific Requirements

The preparation and review of the annual financial report, Municipal Financial Report, and Public Service Commission Report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes or other required State Financial reports.

Cause

Village management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Effect

The Village may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Repeat Finding

This is a repeat of finding 2024-001.

Recommendation

We recommend the Village continue reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the Village's activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff of the Village is necessary to obtain a complete and adequate understanding of the Village's annual financial report, Municipal Financial Report and Public Service Commission Report.

**VILLAGE OF SISTER BAY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED DECEMBER 31, 2025**

Internal Control Over Financial Reporting (Continued)

2025-001 (Continued)

Preparation of Annual Financial Report

Management's Response

Management believes the cost for additional staff time and training to prepare year-end closing entries and reports outweigh the benefits to be received, but agrees with the recommendation regarding review of the entries and reports. Currently, the Village reviews the entries and approves the reports.

2025-002

Adjustments to the Village's Financial Records

Type of Finding

Material weakness in internal control over financial reporting.

Condition

As part of our audit, we proposed adjusting journal entries that were material to the Village's financial statements.

Criteria or Specific Requirements

Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.

Cause

While Village staff maintains financial records which accurately report revenues and expenditures throughout the year, preparing year-end adjusting and closing entries requires additional expertise that would entail additional training and staff time to develop.

Effect

Year-end financial records prepared by the Village may contain material misstatements.

Repeat Finding

This is a repeat of finding 2024-02.

Recommendation

We recommend the Village continue to review the adjusting and closing entries. The Village recently experienced turnover in the finance area and is working on training opportunities.

Management's Response

The Financial Specialist and Treasurer will continue to review adjusting and closing entries.



124 STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Resolution 2026-009; Adopting Tax Incremental Financing (TIF) Assistance Policy

Author(s): Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village Board approve a resolution adopting the proposed Tax Incremental Financing (TIF) Assistance Policy?”

BACKGROUND INFORMATION

The Finance Committee and the Village Board have made developing a formal TIF Assistance Policy a continuing priority, following prior discussions on individual TIF requests and the need for a structured, transparent evaluation process. Throughout 2026, the Finance Committee has evaluated and drafted the proposed TIF Assistance Policy, and at the July 13th, 2026 meeting, recommended said policy to the Village Board for adoption.

PRIOR ACTION/REVIEW

January 20, 2026 - Village Board:

The Board discussed a TIF incentive request. The Board decided to refer the matter to the Finance Committee and potentially the Housing Committee for further evaluation, with a focus on developing a formal TIF policy.

February 9, 2026 – Finance Committee:

The committee agreed that a formal TIF policy is necessary and directed Village Staff to draft a TIF policy based on examples provided and committee input, for future committee review.

March 9, 2026 – Finance Committee:

Staff presented the first draft of the TIF Assistance Policy for committee review. Committee members provided feedback, recommending revisions before any recommendation is made to the Village Board.

April 13, 2026 – Finance Committee:

Staff presented revised draft policies incorporating written comments submitted by Committee Members Laszkiewicz and Bhirdo, and the committee discussed several substantive areas requiring refinement, including the policy's focus on housing and infrastructure, the statutory "but for" test, the review process, conflict-of-interest language, predevelopment cost reimbursement mechanisms, third-party review cost disclosure, and the need for a formal application form. The committee also referenced examples from McFarland, Oregon, and Dane County as preferred structural templates and reiterated support for pay-as-you-go reimbursement as the primary incentive structure.

May 21, 2026 – Finance Committee:

The Finance Committee continued refining the draft TIF Assistance Policy, reviewing updates to eligibility criteria, reimbursement procedures, and performance guarantees, with particular attention to assistance limits and the proposed tiered or percentage-based application deposit. Action on the policy was postponed until a future presentation from Baird, and staff were directed to incorporate specific revisions—such as required letter-of-credit language and a single assistance benchmark—into the next draft and to schedule the June overview session.

July 13th, 2026 – Finance Committee:

The Finance Committee recommended the proposed policy to the Village Board for approval.

RECOMMENDED ACTION(S)

Village staff recommends approval of Resolution 2026-009. If the Village Board were in favor of this policy action, the following motion may be made:

"I move to approve Resolution 2026-009, approving the adoption of Tax Incremental Finance (TIF) Assistance Policy."

POLICY ALTERNATIVE(S)

The Village Board could take the following actions: 1.) Approve Resolution as Presented; 2.) Approve Resolution with Modifications; 3.) Reject Resolution; or 4.) Postpone Resolution.

ATTACHMENT(S)

1. Resolution 2026-009; Adopting Tax Incremental Financing (TIF) Assistance Policy
2. Tax Incremental Financing (TIF) Assistance Policy

RESOLUTION No. 2026-009
ESTABLISHING AND ADOPTING
TAX INCREMENTAL FINANCING ASSISTANCE POLICY

WHEREAS, the Village of Sister Bay has identified Tax Incremental Financing (TIF) as a useful mechanism for economic and community development;

WHEREAS, the Village Board of Trustees of the Village of Sister Bay referred the establishment of a Village of Sister Bay TIF policy to the Finance Committee on January 20, 2026;

WHEREAS, on February 9, 2026, the Finance Committee of the Village of Sister Bay identified the establishment of a Village of Sister Bay TIF policy as necessary and began the process of drafting said policy;

WHEREAS, the Finance Committee of the Village of Sister Bay drafted a TIF Assistance Policy during the committee's March 9, 2026, April 13, 2026, and May 21, 2026 meetings;

WHEREAS, on July 13, 2026, the Finance Committee of the Village of Sister Bay conducted a final review of the TIF Assistance Policy and recommended approval of said policy to the Village Board of Trustees of the Village of Sister Bay;

WHEREAS, on July 21, 2026, the Village Board of Trustees of the Village of Sister Bay was provided with the Finance Committee's recommended TIF Assistance Policy for review, consideration, and discussion;

WHEREAS, on July 21, 2026, the Village Board of Trustees of the Village of Sister Bay reviewed the TIF Assistance Policy and found said policy to be acceptable for adoption;

NOW THEREFORE BE IT RESOLVED that the Village Board of Trustees of the Village of Sister Bay approves the establishment and adoption of the Village of Sister Bay's Tax Incremental Assistance Policy.

Passed and approved this 21st day of July, 2026.

Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

Julie Thyssen, Village Clerk



**Village of Sister Bay
Tax Incremental Financing (TIF) Assistance Policy**

POL-FIN-2026-001			
Adoption:	Res. 2026-009	Department:	Finance
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Finance Committee	Policy Audience:	Developers

1. PURPOSE

The purpose of this policy is to establish clear, consistent, and transparent standards for evaluating and approving requests for financial assistance within the Village of Sister Bay's ("Village") Tax Incremental Districts (TIDs). This policy ensures that public resources are used responsibly, support the Village's comprehensive planning goals, and provide a predictable process for developers, residents, and elected officials. Tax Incremental Financing (TIF) is a tool intended to encourage eligible projects that would not occur "but for" the use of TIF assistance. This policy outlines the goals and objectives, eligibility requirements, outline of eligible and ineligible costs, financial structures and limits, application requirements, and review process applied when the Village considers TIF assistance requests. The Village will utilize the State of Wisconsin's "A Guide to Wisconsin's Tax Increment Law", as amended from the Wisconsin Department of Revenue, for guidance as to process and procedures, as well as applicable State Statutes.

2. AUTHORITY

This policy is guided by Wisconsin Statutes §66.1105, the project plans for each Village TID, and this adopted policy. The Village Board retains full discretion to approve, modify, or deny requests for assistance. No applicant is entitled to assistance merely by meeting the minimum standards.

3. DISCLAIMER

Requests for Tax Incremental Financing (TIF) assistance are subject to the full discretion of the Village of Sister Bay, and submission of an application does not create any right or entitlement to financial support of any kind. All applications are evaluated in accordance with Wisconsin Statute §66.1105 and the applicable Tax Incremental District (TID) Project Plan, and the Village may approve, modify, or deny a request regardless of whether the applicant meets stated criteria. In making its determinations, the Village will consider factors such as the applicant's demonstrated financial need and compliance with the statutory "but for" requirement, the findings of any financial or project feasibility reviews, the expected public benefits of the proposal, and the Village's overall fiscal capacity and priorities. The Village may reject any application for any reason it deems to be in the best interests of the community and will provide the applicant with the basis for its decision.

All TIF assistance requests are further conditioned on the Village's ability to verify the accuracy and completeness of all submitted information. Incomplete, inaccurate, or missing required documentation may delay or result in the return of applications, and the Village will suspend review until the applicant submits the required materials. The Village may require financial, legal, engineering, or other third-party evaluations to complete its review, and applicants must reimburse the Village for the full cost of such services. While certain proprietary financial documents may be treated as confidential to the extent allowed under Wisconsin Public Records Law (Wis. Stat. ch. 19), the Village cannot guarantee the confidentiality of any materials submitted.



Applicants receiving TIF assistance must enter into an Assessment Agreement acceptable to the Village, which may include restrictions on assessment appeals, the establishment of minimum assessed values for purposes of calculating TIF payments, or other provisions necessary to protect the Village's financial interests. Conversion of assisted property to tax-exempt status during the incentive period constitutes a default unless explicitly authorized by the Village Board. Applicants must also promptly disclose any material changes to project scope, design, financing, timeline, ownership, or anticipated taxable value, and the Village reserves the right to re-evaluate or terminate its consideration or approval in response to such changes. Final terms, conditions, financial obligations, and performance expectations are not binding until both parties execute a Development Agreement. That agreement will include any required repayment, reduction, or recapture provisions if the developer fails to meet agreed-upon performance standards, including, but not limited to, assessed-value guarantees, job-creation or housing commitments, or project completion deadlines.

The Village reserves the right to amend its TID assistance policy, including its application procedures, evaluation processes, or requirements, at any time and may apply such amendments to any application under review. Nothing in this policy, any submitted application, or any executed Development Agreement shall be interpreted as creating a general obligation, debt, or pledge of the Village's taxing authority unless expressly approved by the Village Board. Any financial assistance provided through TIF shall be limited to the actual tax increment generated and received by the Village unless otherwise authorized through formal Board action.

4. CONFLICTS OF INTEREST

To preserve the integrity of the Tax Incremental Financing (TIF) assistance review process and ensure that all decisions are made solely in the public interest, the Village of Sister Bay requires full transparency and disclosure of any actual, potential, or perceived conflicts of interest involving applicants, property owners, or Village officials. No public official, employee, or agent of the Village who exercises decision-making, advisory, or administrative responsibilities related to TIF assistance may have or acquire any direct or indirect financial interest, personal interest, or other relationship that could compromise, or appear to compromise, their impartial judgment in connection with a TID application or development proposal. Any public official or employee who has an associational, financial, or personal interest in a matter pending before a Village board, committee, commission, or authority shall disclose the nature and extent of such interest on the record and shall refrain from participating in discussion, deliberation, negotiation, or voting on the matter. If such an individual wishes to provide public comment as a private citizen, they must recuse themselves from their official role and participate only as a member of the public.

Applicants must disclose any business, familial, financial, or other relationship involving any Village official, staff member, committee member, or their immediate family that could reasonably be perceived as a conflict of interest. Failure to disclose a conflict may result in suspension of the review process, denial of the TID assistance request, or termination of a Development Agreement. Developers and their representatives shall not offer or provide, directly or indirectly, any gift, favor, service, or other item of value to Village officials or staff involved in the evaluation of a TID application.

The Village reserves the right to take any action necessary to address real or perceived conflicts of interest, including requesting additional disclosures, requiring recusals, or reassigning review responsibilities. All conflict-of-interest requirements apply throughout the entire TID application, negotiation, approval, and monitoring process, including during the administration of Development Agreements. These provisions support the Village's commitment to transparency, fairness, and protection of the public interest in the administration of TIF assistance.



5. GOALS AND OBJECTIVES

A fundamental purpose of Tax Incremental Financing (TIF) is to serve as a strategic economic development tool that enables the Village to guide growth, encourage reinvestment, and support community priorities that would not realistically occur without public participation. Establishing clear goals and objectives is essential to ensuring that TIF is used transparently and only in ways that advance the long-term fiscal health, housing needs, and infrastructure priorities of the Village of Sister Bay. These goals provide a consistent framework for evaluating proposed projects, determining whether public benefits justify the use of tax increment, and ensuring that development aligns with adopted plans and community expectations.

It is the policy of the Village to consider TID assistance only for projects that generate substantial and measurable public benefit and that help advance one or more of the following objectives:

- Encourage private investment that strengthens the tax base, generates long-term property value growth, and increases tax revenues for the community.
- Support the creation and preservation of workforce, year-round, and attainable housing, helping sustain a stable, diverse local population and meet identified community housing needs.
- Facilitate roadways, utility, and other critical public infrastructure improvements necessary to support development, enhance service capacity, or remove barriers to private investment.
- Advance the Village's long-range planning and economic development goals, including implementing adopted plans, supporting a balanced and resilient local economy, and encouraging development of quality, scale, and design that exceeds minimum standards.

Together, these objectives ensure that TIF is used responsibly to leverage public resources, support sustainable economic growth, advance community priorities, and deliver long-lasting public benefits that extend well beyond the life of any individual TID.

6. FINANCIAL STRUCTURES AND LIMITS

To ensure that Tax Incremental Financing (TIF) is used responsibly, the Village of Sister Bay limits financial assistance to the minimum amount necessary to make a project feasible, as demonstrated through the Village's independent financial analysis. TIF is an important economic development tool, but its use must balance community benefits with fiscal stewardship; therefore, the Village evaluates each request with careful attention to statutory requirements, financial risk, projected increment, and the long-term health of the applicable Tax Incremental District (TID). The Village may adjust, limit, or deny assistance based on these considerations and retains full discretion in determining the form and amount of any TID assistance.

a. Primary Method: Pay-As-You-Go (PAYGO)

The Village strongly favors the use of Pay-As-You-Go assistance as the preferred financing structure. Under this method, the applicant funds all eligible upfront development costs, and the Village reimburses a portion of the actual tax increment generated by the completed project. Reimbursement begins in the first year that tax increment is received and continues only as provided in the development agreement. Payments are typically structured as a defined percentage of annual increment for a designated number of years, and they may not extend beyond the statutory life of the TID unless specifically approved by the Village Board. This framework ensures that the Village does not assume upfront risk and that reimbursement is tied directly to actual project performance.



b. Other Financing Options

Although PAYGO is the preferred method, the Village may consider alternative financing structures when warranted by project characteristics or public benefits.

i. Tax Incremental Financing Loan

The Village may provide a loan funded by future tax increment, with disbursement occurring at project start, upon completion of construction milestones, or at project completion. The development agreement will specify repayment terms and may include interest charges. This method may be used when project timing, financing structure, or extraordinary costs justify upfront participation by the Village

ii. Land Donations or Write-Down

Where a project involves the sale of Village-owned property, the Village may offer a development incentive through a reduced sale price or donation of land. The value of such write-downs is included when calculating maximum assistance levels, ensuring consistent evaluation across all project types.

c. Maximum Assistance Levels

As a general guideline, total assistance should not exceed 25 percent of a project's total costs unless the applicant demonstrates an extraordinary public benefit. In evaluating assistance levels, the Village may also consider benchmarks such as limiting the return to the developer to no more than 75 percent of the net present value of the tax increment generated by the project, ensuring a private-to-public investment ratio of at least 2 to 1, and establishing a payback period that fits within the remaining life of the TID. Additionally,, assistance for development projects is capped at 20 percent of total development costs and may not exceed \$1,000,000.

7. ELIGIBLE COSTS

TIF eligible expenditures are defined by Wisconsin Statutes 66.1105, which the Village may further limit on a project-by-project basis. Costs incurred prior to Village Board approval of assistance and execution of a Development Agreement, unless explicitly authorized by the Village Board. This policy strongly prefers providing TIF assistance to projects seeking assistance for utility and roadway improvements/extensions and housing-based projects.

8. INELIGIBLE COSTS

TIF-ineligible expenditures are also defined in Wisconsin Statutes 66.1105. The following are ineligible project costs:

- a. Land or building acquisition
- b. Routine private building construction
- c. Operating expenses or working capital
- d. Projects resulting in tax-exempt property
- e. Costs incurred prior to Village approval
- f. Developer profit guarantees

Costs incurred prior to Village Board approval of assistance and execution of a Development Agreement, unless explicitly authorized by the Village Board.



9. ELIGIBILITY REQUIREMENTS

To be considered for assistance, a project must meet all the following qualifications to be considered eligible for TIF Assistance:

a. Location

Must be located within an existing Village TID or must necessitate consideration of creating or amending a TID.

b. Ownership

The applicant must own the property or have the option to purchase the property through a written agreement with the current owner, and documentation must be provided as part of the assistance request application.

c. "But For" Test

The applicant must demonstrate that the project is not financially feasible without Village participation. Documentation submitted by the applicant to the Village may include:

- i. Developer pro forma showing inadequate returns without assistance.
- ii. Financing gaps verified by the Village or a third-party reviewer.
- iii. Extraordinary site, infrastructure, environmental, or utility costs.

The Village will independently evaluate all financial materials.

d. Developer Qualifications

Applicants must demonstrate:

- i. Documentation of a successful track record of comparable projects
- ii. Financial capacity to complete and operate the project
- iii. Good standing with taxes, zoning, and code requirements
- iv. Willingness to enter into a Development Agreement with performance guarantees

v. Minimum Developer Equity

Developers shall provide a minimum equity contribution of not less than twenty percent (25%) of total project costs, unless waived by the Village Board for projects demonstrating extraordinary public benefit. Developer equity must remain invested in the project until the Village's assistance obligation is satisfied.

e. Performance Guarantees and Security for Performance

Applicant may be required to provide:

- i. Clean irrevocable letters of credit (mandatory)
- ii. Special Charges
- iii. Personal guarantees
- iv. Corporate guarantees
- v. Minimum assessed value guarantees
- vi. Completion guarantees
- vii. Personal or corporate guarantees

Or other forms of security acceptable to the Village to ensure compliance with Development Agreement obligations



- f. Consistency with Village Plans and Policies
Applications must align with:
 - i. The adopted TID Project Plan
 - ii. Comprehensive Plan/housing goals
 - iii. Zoning and land use regulations
 - iv. Infrastructure and utility planning
- g. Public Benefit
Projects must generate measurable community benefit proportional to the assistance requested, including:
 - i. Increased tax base
 - ii. Housing availability or affordability
 - iii. Infrastructure improvements
 - iv. Job retention or creation
 - v. Blight reduction or redevelopment of challenged sites
 - vi. Support for year-round population and community sustainability

10. APPLICATION REQUIREMENTS

Developers seeking assistance must submit a complete application, including:

- i. Reimbursement Agreement
- ii. Project description and site plan
- iii. Detailed development budget and pro forma (with and without TID assistance)
- iv. Sources and uses of funds
- v. Market or feasibility documentation (as applicable)
- vi. Construction schedule
- vii. Expected increment generation (with supporting assumptions)
- viii. Description of public benefits
- ix. Evidence of financing commitments and developer equity

The Village may require an independent third-party financial review of the developer's pro forma, financing assumptions, and projected tax increment. All costs associated with such a review shall be reimbursed by the applicant.



11. REVIEW PROCESS

- a. ☐ **Pre-Application Meeting:** Applicants meet with Plan Commission Chair and/or Village President and Village Administrator to review eligibility and expectations.
- b. ☐ **Formal Application Submission:** All required materials and fees must be submitted by the Applicant to the Village, as outlined in the application materials.
- c. ☐ **Committee Referral:** The application may be referred to Village Committees (Plan Commission, Finance Committee, etc.) for design review.
- d. ☐ **Staff Review and Financial Analysis:** Staff, in coordination with a possible consultant, will conduct the "but for" analysis, financial review, and scoring against policy criteria.
- e. ☐ **Finance Committee Review:** The Finance Committee evaluates staff findings and makes a recommendation.
- f. ☐ **Village Board Preliminary Approval:** The Village Board preliminarily approves, denies, or modifies the request.
- g. ☐ **Development Agreement Preparation:** Village Staff Includes performance obligations, timelines, guarantees, and reimbursement terms
- h. ☐ **Village Board Final Approval:** The Village Board reviews and finalizes the Development Agreement.
- i. ☐ **Implementation & Monitoring:** Village tracks increment, enforces the agreement, and ensures compliance.
- j. ☐ **Developer Reporting Requirements:** Developers receiving TIF assistance shall provide annual reports to the Village that verify project status, property ownership, occupancy levels (if applicable), and any other information reasonably required to confirm compliance with the Development Agreement.

12. POLICY AMENDMENTS

The Village Board may amend this policy at any time. Amendments may be warranted as financial, market, or regulatory conditions change.

13. NO ENTITLEMENT

Meeting the criteria herein does not create any right, entitlement, or expectation of TIF assistance. All decisions rest solely with the Village Board based on need, risk, project characteristics, applicant qualifications, and alignment with public objectives.

14. FISCAL PROTECTION STANDARDS

The Village shall evaluate each TIF request using prudent fiscal standards intended to protect taxpayers, including:

- a. Limiting assistance to the minimum financing gap necessary
- b. Ensuring reasonable developer return assumptions
- c. Requiring significant private investment relative to public assistance
- d. Protecting projected tax increment through minimum value guarantees and assessment agreements.

15. AMENDMENTS TO EXISTING TIF DEVELOPMENT AGREEMENTS

Where the developer has identified a need to make minor amendments to an existing TIF development agreement, said request shall be submitted in writing to the Village Staff to be routed to the Finance Committee. The request shall include the proposed amendment terms and the reason for the request. The amendment will then be placed on the Finance Committee agenda for discussion and recommendation to the Village Board for action. The amendment terms and conditions must be consistent with this existing policy, as revised.



**Village of Sister Bay
Tax Incremental District (TID) Assistance Policy (DRAFT)
Cost Reimbursement Agreement**

This Cost Reimbursement Agreement ("Agreement") is entered into on this ___ day of _____, 20__, by and between _____ ("Developer") and the Village of Sister Bay, a Wisconsin municipal corporation ("Village").

RECITALS

- A. The Developer is proposing to undertake development activities on the real property described in Attachment A ("Legal Description of the Property").
- B. The Developer has requested that the Village review, evaluate, or process one or more items associated with the proposed development, which may include requests for Tax Incremental Financing (TIF) assistance, zoning or land use approvals, certified survey maps or plats, public improvement reviews, stormwater and erosion control plans, or other approvals necessary or appropriate to consider the project (collectively, the "Development Review Process").
- C. The Village is willing to process and consider the Developer's requests in accordance with applicable statutes, local ordinances, and the Village's Tax Incremental District (TID) Assistance Policy, but must do so without imposing financial burden on Village taxpayers. The Village's policy requires applicants to reimburse the Village for all third-party reviews and administrative expenses incurred during the review of TIF requests and related development approvals.

SECTION 1. PAYMENT OF VILLAGE COSTS

2.1 Incorporation of Recitals

The above recitals are material to and are incorporated in this Agreement.

2.2 Developer Responsibility for Village Costs

The Developer shall reimburse the Village for all Administrative Costs incurred in relation to the Development Review Process, including legal, financial, engineering, and technical review services; Village staff time; and all required publications or out-of-pocket expenses.

2.3 Billing and Delivery of Cost Statements

Bills for Administrative Costs shall be considered delivered upon personal delivery to the Developer, or upon mailing or emailing to the Developer.

Physical Address: _____

Mailing Address: _____

Email Address: _____

2.4 Payment Terms

Developer shall pay the Administrative Costs within thirty (30) days of the Village's delivery of its bill. Failure to do so entitles the Village to withdraw the amount of such unpaid bill from the guarantee of payment under Section 2 below. Bills outstanding for more than 30 days shall accrue interest at a rate of 1.5% per month.



2.5 Consultants Represent the Village

Developer acknowledges and understands that the legal, engineering, planning, financial, or other professional consultants retained by the Village are acting exclusively on behalf of the Village and not Developer.

2.6 Developer Representations

Developer warrants and represents to the Village that Developer owns the Property or has a contractual right to acquire the Property.

SECTION 2. GUARANTEE OF PAYMENT

2.1 Initial Deposit

Developer shall guarantee reimbursement of the Administrative Costs by depositing with the Village Clerk cash or a cashier's check payable to the Village in the amount of \$1,000. In addition, the developer will be required to submit an initial escrow deposit of \$5,000 per application to reimburse the Village for professional services incurred in reviewing the application and development agreement, as deemed necessary. Initial deposits are subject to refund or release of unused amounts within sixty (60) days following termination of this Agreement, as defined in Section 3.

2.2 Additional Deposits

If at any time the Village deems the monies on deposit with the Village pursuant to Section 2.1 to be insufficient to pay expenses incurred or anticipated by the Village for Administrative Costs, the Village may request that the Developer deposit additional amounts, and may suspend work on the Development Approval Process until such additional amounts are deposited with the Village.

2.3 Failure to Pay

Violation of this Agreement, including but not limited to failure to pay amounts when due or failure to deposit amounts required under this Section 2, shall entitle the Village to suspend processing the proposed Development.

2.4 Remedies

The remedies provided in this Agreement are cumulative and not exclusive and shall be in addition to, and not in lieu of, any other remedies available to the Village at law or in equity.

SECTION 3. TERMINATION

3.1 Remedies

This Agreement shall terminate upon (a) final rejection of the Development, (b) execution of a final or replacement development agreement, or (c) Village receipt of a written statement from the Developer withdrawing the Development from further consideration.

3.2 Survival

The obligation of Developer to reimburse the Village for "Administrative Costs" incurred to and including the date of termination, and the Village's rights and remedies to enforce such reimbursement, shall survive the termination of this Agreement.



SECTION 4. NO VESTED RIGHTS GRANTED BY THIS AGREEMENT

4.1 No Guarantee of Approval.

Nothing in this Agreement is intended to relieve, nor shall it be construed as relieving, or in any way satisfying other obligations, procedures or requirements pertaining to the annexation, division, zoning, development, or other matters relating to the Property. Furthermore, this Agreement does not bind the Village to approve any request, petition, application or other matter relating to the Property.

IN WITNESS WHEREOF, the parties have executed this Cost Reimbursement Agreement.

DEVELOPER:

Name: _____

Title: _____

Signature: _____

Date: _____

VILLAGE OF SISTER BAY:

Name: _____

Title: Village President

Signature: _____

Date: _____

Name: _____

Title: Village Clerk

Signature: _____

Date: _____



ATTACHMENT A
LEGAL DESCRIPTION OF THE PROPERTY



STAFF REPORT

Date: April 21, 2026

To: Village Board

Re: Resolution 2026-010; Adopting Technology and Device Policy

Author(s): Benjamin Andrews, Village Administrator

Action(s) Requested: ☐ Ordinance ☒ Resolution ☐ Motion ☐ Discussion

POLICY ISSUE(S)

“Should the Village Board adopt the proposed Technology and Device Policy via resolution?”

BACKGROUND INFORMATION

The Village of Sister Bay currently issues hardware (e.g., Surface Pro tablets) to officials for conducting Village business, creating an administrative burden in procurement, maintenance, support, and inventory management.

The draft policy proposes replacing Village-owned devices with a stipend model that allows officials to purchase and use their own devices while accessing all Village records and communication exclusively within Microsoft 365. This cloud-first requirement is intended to preserve compliance with Wisconsin public records law and limit exposure of personal devices.

The Village Board reviewed and drafted the proposed policy at the April and May 2026 Village Board meetings and referred the policy to legal counsel for review prior to consideration for adoption. Legal counsel reviewed the policy and recommended only one change in Section 13:

“When an official leaves office:

- a. The official shall remove all ~~non-public~~ confidential documents from personal devices within seven days of departure.”

The proposed change is intended to clarify the intention of the policy and does not change the contents of the proposed policy, in Village Staff’s opinion.

RECOMMENDED ACTION(S)

Village Staff recommends that the Village Board adopt the proposed Technology and Device Policy via resolution. If the Village Board were in favor of this policy action, the following motion may be made: ***“I move to approve Resolution 2026-010, adopting a Technology and Device Policy.”***

ATTACHMENT(S)

1. Resolution 2026-010; Adopting Technology and Device Policy
2. Technology and Device Policy

RESOLUTION No. 2026-010
ESTABLISHING AND ADOPTING
THE ELECTED OFFICIALS AND APPOINTED BOARD MEMBERS
TECHNOLOGY AND DEVICE POLICY

WHEREAS, the Village of Sister Bay currently issues Village-owned hardware to officials for conducting Village business, creating an administrative burden related to procurement, maintenance, support, and inventory management;

WHEREAS, the Village Board of Trustees of the Village of Sister Bay reviewed and drafted the proposed Technology and Device Policy at its April 21, 2026 and May 19, 2026 meetings, and subsequently referred the policy to legal counsel for review prior to adoption;

WHEREAS, legal counsel recommended one clarification to Section 3 regarding removal of confidential documents upon an official's departure, and that the recommended change did not alter the substantive intent of the proposed policy;

WHEREAS, the Village Board of Trustees received and reviewed the proposed Technology and Device Policy and found said policy to be acceptable for adoption;

NOW, THEREFORE, BE IT RESOLVED that the Village Board of Trustees of the Village of Sister Bay hereby approves and adopts *the* Elected Officials and Appointed Board Members Technology and Device Policy and directs Village Staff to implement and administer the policy according to its terms.

Passed and approved this 21st day of July, 2026.

 Nate Bell, President

Attest:

VOTE: Ayes _____ No _____

 Julie Thyssen, Village Clerk



**Elected Officials and Appointed Board Members
Technology Device and Cloud Services Policy**

POL-VB-2026-001			
Adoption:	RES. 2026-010	Department:	Administration
Effective Date:	07/22/2026	Revision Date:	N/A
Policy Source:	Village Board	Policy Audience:	Elected Officials; Appointed Board Officials

1. PURPOSE

This policy establishes the framework for providing elected officials and appointed board members with technology resources necessary to conduct Village business while maintaining compliance with Wisconsin open records law and protecting personal devices from discovery requests.

2. SCOPE

This policy applies to all elected and appointed officials of the Village of Sister Bay. i.e., members of the Village Board and other governing bodies.

3. ANNUAL TECHNOLOGY STIPEND

Each eligible official shall receive a technology stipend of six hundred dollars (\$600) per term of office to acquire and maintain electronic devices and related services necessary for conducting Village business. The stipend amount reflects direction from the Village Board and is intended to allow officials to utilize personal devices instead of Village-provided hardware.

4. ELIGIBLE EXPENSES

Eligible expenses under the technology stipend include, but are not limited to:

- a. Computing devices (laptops, tablets, desktop computers)
- b. Peripheral equipment (printers, monitors, keyboards)
- c. Professional installation and configuration services for approved cloud applications
- d. Any other electronic device or service reasonably necessary to access and utilize approved village cloud platforms

The stipend reimburses actual documented expenses up to the maximum term. Officials must provide a signed attestation stating the amount expended on the eligible item.



5. REIMBURSEMENT AND APPROVAL PROCESS

- a. Officials submit a signed attestation of expenses incurred, including the item purchased and the amount spent.
- b. Reimbursement requests are reviewed and approved by either the Village Administrator OR Village President.
- c. Approved reimbursement requests up to the identified maximum shall be processed by the Village.
- d. Any expenses exceeding the maximum per term of office shall be the responsibility of the official and shall not be reimbursed by the Village.
- e. Reimbursement requests may be submitted at any time during or after the term in which expenses are incurred.
- f. An official who leaves office before the end of their term must refund a prorated portion of the stipend, calculated based on the number of full months remaining in the term.
- g. Staff shall compute the prorated repayment according to a formula applied consistently across all governing body members.
- h. Repayment must occur within sixty (60) days of departure.

6. CLOUD-FIRST WORK REQUIREMENT

All official village business materials, documents, and communications must be created, stored, and managed through the village's approved cloud platform (Microsoft 365). Personal devices serve as access terminals only and shall not be used as repositories for official documents. Officials must not store any Village materials locally on personal devices.

7. TRIGGER FOR CLOUD STORAGE

Once a document is shared with any village official, employee, or board member, it shall immediately be transferred to and maintained within the Village's approved cloud platform.

8. PERSONAL EMAIL PROHIBITION

Officials shall not conduct Village business using personal email accounts. All Village business communications shall occur through official village email or approved cloud collaboration tools.

9. DEVICE PROTECTION AND OPEN RECORDS COMPLIANCE

By limiting official work to cloud-based platforms accessed through personal devices, officials' personal devices are protected from open records requests. Public records requests are directed to the Village's official cloud platform, where all Village business records are maintained and accessible.



10. APPROVED CLOUD PLATFORM CHANGES

Any changes to the Village's approved cloud platform require approval by the Village Board before implementation.

11. TECHNOLOGY SUPPORT

The Village shall provide configuration and technical support limited to:

- a. Setup and configuration of Outlook on the official's chosen device or platform
- b. Troubleshooting access to the Village's approved cloud platform
- c. Guidance on cloud-first document workflows

Officials are responsible for general device maintenance, software updates, and technical support beyond cloud platform access.

12. TRANSITION AND GRANDFATHER PROVISION

- a. Elected officials and appointed board members currently serving and currently using Village-provided tablets may continue to use those devices without participating in the technology stipend program.
 - a. Officials currently using Village-issued Surface Pros may continue to do so only for the remainder of their current term.
- b. All newly elected or appointed officials who do not already have official Village-provided devices shall participate in the technology stipend program and shall not receive village-provided hardware.

13. SEPARATION FROM SERVICE

When an official leaves office:

- a. The official shall remove all confidential documents from personal devices within seven days of departure.
- b. The official shall refund any unused portion of the annual stipend within sixty days of departure. If more than one year has elapsed since receipt of the stipend, refund is not required.
- c. The village makes no claim to personal devices acquired through the stipend.



14. DEFINITIONS

Approved Cloud Platform: The village's official Microsoft 365 tenant and associated cloud services.

Personal Device: Any computing device owned by the official and not provided by the village.

Village Business: Any work, communication, or documentation performed in an official capacity on behalf of the village.

Non-Public Documents: Any materials not in the public domain, including closed session materials, draft documents, and work product created prior to sharing with other village officials.

15. PRIVACY RECOMMENDATIONS

While outside the scope of this policy, the Village recommends that officials consider establishing a separate phone number (such as through Google Voice) for village business communications to maintain separation between personal and official communications.

16. EFFECTIVE DATE AND REVIEW

This policy becomes effective July 22, 2026. The village board shall review this policy annually and may amend it as needed.



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Budgeting Software; Recommendation from Finance Committee

Author(s): Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village of Sister Bay approve the ClearGov service agreement for budgeting software following the recommendation from the Finance Committee?”

BACKGROUND INFORMATION

The Village of Sister Bay currently conducts its annual budgeting process using Excel spreadsheets. While this method has historically been workable, it presents increasing challenges related to version control, formula errors, data reconciliation, and limited capacity for multi-year forecasting. Modern budgeting platforms provide centralized datasets, standardized workflows, and improved transparency.

On May 11, 2026, staff introduced the Finance Committee to two potential budgeting software platforms: Casselle and ClearGov. Casselle’s budgeting module offers a lower-cost solution but provides a narrower feature set. ClearGov, in contrast, offers a comprehensive suite of modules including operational budgeting, personnel budgeting, capital planning, digital budget books, and public-facing budget transparency tools.

On June 8, 2026, the Finance Committee received presentations from both ClearGov and Caselle. ClearGov representatives outlined two proposal options. Option 1 included operational and personnel budgeting modules (setup fee \$9,724; annual fee \$16,650). Option 2—preferred by the Committee—included five modules, adding capital budgeting, digital budget book, and financial transparency features (setup fee \$12,289; annual fee \$24,289). The proposal included a 40% discount and unlimited users.

Committee discussion emphasized enhancements in data accuracy, streamlined workflows, and improved transparency over cost-reduction as the primary motivation. Staff noted the Village’s current ERP provider, Caselle, may assess additional charges for data release; staff were directed to verify whether any such fees would apply.

ClearGov was deemed unsuitable for full implementation during the FY 2027 budget timeline due to workload constraints. Instead, the Committee discussed entering into a 2026 agreement with a January 1, 2027 start date and no 2026 costs, allowing staff to populate FY 2027 data and prepare for full operational use in the FY 2028 budget process.

At the July 13th, 2026, Finance Committee meeting, the committee reviewed the final service agreement and recommended it to the Village Board for approval.

PRIOR ACTION/REVIEW

- **May 11, 2026** – Initial staff report and presentation of budgeting-software options.
- **June 8, 2026** – ClearGov and Caselle presentations; discussion of pricing, modules, onboarding, contract requirements, and ERP integration considerations.
- **July 13, 2026** – Finance Committee reviewed the revised ClearGov service order and service agreement; confirmed the January 1, 2027 start date and no 2026 fees; and recommended approval to the Village Board.

FINANCIAL INFORMATION

Purchasing budgeting software will add a new annual subscription cost to the General Fund.

However, benefits include:

- Reduced staff time in spreadsheet management and reconciliation.
- Improved long-term forecasting capability.
- Greater visibility for internal and public-facing financial materials.
- More efficient budget development cycles beginning FY 2028.

FISCAL IMPACT:

- | | |
|------------------------------|---|
| 1. Is There a Fiscal Impact? | <u>Yes</u> |
| 2. Is it Currently Budgeted? | <u>No</u> |
| 3. If Budgeted, Where: | <u>To be Included in FY2027 Budget, if Approved</u> |
| 4. Amount: | \$12,797.0 – Implementation Fee |
| | \$24,219.00 – Subscription Service |
| | <u>\$37,016.00 – Total FY2027</u> |

RECOMMENDED ACTION(S)

Village Staff concur with the Finance Committee’s recommendation and advise approval of the ClearGov service agreement with a January 1, 2027 start date. If the Village Board were in favor of this policy action, the following motion may be made:

“I move to approve the ClearGov service agreement with a January 1, 2027 start date as recommended by the Finance Committee.”

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve the ClearGov Agreement.
- Approve ClearGov with modifications, upon negotiations.
- Reject Agreement (“Status Quo” - maintain the current spreadsheet-based system).
- Postpone the matter for future consideration.

ATTACHMENT(S)

1. ClearGov Presentation
2. ClearGov Service Agreement w/ Terms of Service

Request to Implement ClearGov Budgeting & Reporting Solutions

Presented by: Kristin Fine



1

Why Change the Current Process?

- Budget development relies heavily on multiple spreadsheets and manual consolidation
- Broken formulas and version control issues create unnecessary risk during budget season
- Personnel budgeting requires time-consuming manual allocations across many accounts
- Important notes, assumptions, and historical context can be lost during staff transitions
- Finance Committee review is difficult when information lives in spreadsheets rather than intuitive dashboards
- Capital planning is active and growing, requiring better prioritization and multi-year visibility

2

Why Sister Bay is Evaluating ClearGov

- Preserve institutional knowledge
- Reduce spreadsheet dependency
- Simplify onboarding after staff turnover
- Improve collaboration and documentation
- Modernize long-term budgeting process
- Improve Finance Committee visibility

3

Return on Investment

Time Savings

- Update wage assumptions across all departments in minutes instead of manually updating multiple spreadsheets
- Reduce annual budget preparation time
- Eliminate duplicate spreadsheet maintenance
- Faster committee adjustments and recalculations
- Streamline personnel budgeting updates

Operational Benefits

- Institutional continuity
- Faster onboarding
- Easier committee review

Strategic Benefits

- Better long-term planning
- More sustainable process

4

Why Municipalities Add ClearGov Alongside Their ERP

ERP Budget Modules

- Accounting-focused
- Transactional
- Basic budgeting workflows

ClearGov

- Collaborative budget development
- Scenario planning
- Institutional continuity
- Improved committee visibility
- Long-term planning
- ClearGov is designed to integrate alongside Sister Bay's existing Caselle ERP while improving budgeting, planning and committee collaboration workflows

5

Why ClearGov Fits Sister Bay

- Small staff environment where efficiency matters
- New leadership focused on modernization and sustainable processes
- Need for continuity as staff roles evolve over time
- Finance Committee requires clearer, easier-to-review financial presentations
- Active capital environment including facilities, marina, streets, trails, and infrastructure
- Need to improve efficiency while maintaining accuracy



6

Wisconsin Communities Modernizing Budgeting with ClearGov



Used by Wisconsin municipalities to modernize budgeting,
planning, and public reporting

7

Operational Budgeting Module

- Replaces spreadsheet-driven budget prep with one centralized system
- Allows department requests, notes, and attachments in one place
- Real-time dashboards by fund, department, and expenditure type
- Easier committee review with drill-down transparency
- Creates a repeatable annual process that is less dependent on institutional knowledge
- Improves existing workflows without requiring major process disruption

8

Personnel Budgeting Module

- Eliminates manual compensation and benefit calculations in spreadsheets
- Handles wages, vacancies, new hires, benefit changes, and scenarios
- Reduces allocation errors across many accounts
- Faster updates during committee review and final budget changes
- Instantly run what-if scenarios for wages, insurance, vacancies, union changes, and new hires
- Tracks vacant positions and calculates budget impact based on hire date assumptions
- Reduces one of the Village's most manual annual budgeting processes

9

Capital Budgeting Module

- Standardizes capital requests from departments
- Prioritizes projects based on need, timing, and available funding
- Creates multi-year CIP scenarios instantly
- Better visibility into marina, facility, trail, road, and utility investments
- Helps leadership compare options before committing dollars
- Strong fit given Sister Bay's active project pipeline

10

Digital Budget Book Module

- Converts Sister Bay's annual budget into a clear, professional, and easy-to-navigate public document
- Automatically creates web, mobile, and PDF versions without manual formatting each year
- Helps Finance Committee and Board members focus on priorities instead of digging through spreadsheets
- Allows leadership to clearly communicate investments in marina improvements, roads, trails, facilities, and public services
- Creates a polished modern presentation that reflects the Village's professionalism and transparency
- Example- Whitefish Bay Village [Digital Budget Book](#)

11

Financial Engagement

- Creates a modern public-facing financial transparency and engagement platform for Sister Bay
- Allows residents to view budget information, capital projects, and financial updates in a more accessible format
- Includes AI-powered search functionality that allows residents to ask questions about Village finances and budget information
- Integrates with the Digital Budget Book to create a centralized public information experience
- Example- [Rochester Hills Financial Engagement Website](#)

12

Recommended Investment Options

Option 1: Core Budgeting Package

Includes

- Operational Budgeting
- Personnel Budgeting
- Additional modules can be added over time

Investment

- **Annual Subscription: \$16,650**
- **One-Time Implementation: \$9,724**

Best Fit For

- Immediate budgeting modernization
- Faster annual budget process
- Reduced spreadsheet dependency

Recommended

Option 2: Expanded Planning Package

Includes

- Operational Budgeting
- Personnel Budgeting
- Capital Budgeting
- Digital Budget Book
- Financial Engagement

Investment

- **Annual Subscription: \$24,219**
- **One-Time Implementation: \$12,797**

Best Fit For

- Long-term financial planning
- Public transparency modernization
- Strategic Capital Planning

13

What is Included Ongoing

- Unlimited training
- Onboarding
- New employee training
- Support access
- Software updates
- Cloud hosting
- Maintenance
- Product enhancements
- Customer success support
- Security and backups
- Designed to provide long-term support without requiring additional internal IT resources

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Why Now?

- Existing processes are becoming harder to sustain as budgeting complexity grows
- Modernizing now reduces future operational risk
- A phased rollout allows the Village to improve processes without disruption
- Creates a scalable budgeting foundation for future leadership and growth
- Delaying modernization increases dependency on manual processes and staff-specific knowledge

Designed to support Sister Bay's long-term operational sustainability



Service Order

2 Mill & Main; Suite 630; Maynard, MA 01754

Created By	Kristin Fine
Contact Phone	972-948-2999
Contact Email	kfine@cleargov.com

Order Date	Jun 9, 2026
Order Valid If Signed By	Jul 23, 2026

Customer Information					
Customer	Village of Sister Bay	Customer Annual Budgeted Expenditures - All Funds Total			15000000
Address	P.O. Box 769	Contact	Benjamin Andrews	Billing Contact	Volodymyr (Vlad) Gannik
City, St, Zip	Sister Bay, WI 54234	Title	Village Administrator	Title	Finance Director
Phone	920-854-4118	Email	administrator@sisterbaywi.gov	Email	Vlad.Gannik@sisterbaywi.gov
				PO (Y/N)	

The One-time Fees & Professional Services you will receive are:	Net Service Fees
ClearGov Implementation: Includes activation, onboarding, and training for ClearGov solutions	\$ 12,797.00
Total ClearGov One-Time Net Service Fee - Billed ONE-TIME	\$ 12,797.00

The Subscription Services you will receive and the Fees for those Services are:	Net Service Fees
ClearGov Platform	\$ 4,212.00
ClearGov Operational Budgeting	\$ 4,563.00
ClearGov Personnel Budgeting	\$ 4,212.00
ClearGov Capital Budgeting	\$ 4,212.00
ClearGov Digital Budget Book	\$ 3,159.00
ClearGov Financial Engagement - Engage	\$ 3,861.00
Total ClearGov Subscription Net Service Fee - Billed ANNUALLY IN ADVANCE	\$ 24,219.00

ClearGov will provide your Services according to this schedule:			
Period	Start Date	End Date	Description
Setup	Jan 1, 2027	Jan 1, 2027	ClearGov Setup Services
Initial	Jan 1, 2027	Dec 31, 2029	ClearGov Subscription Services

To be clear, you will be billed as follows:		
Billing Date(s)	Amount(s)	Notes
Jan 1, 2027	\$37,016.00	One-time & Annual Subscription Fee
Jan 1, 2028	\$25,429.95	Annual Subscription Fee
Jan 1, 2029	\$26,701.45	Annual Subscription Fee
Additional subscription years and/or renewals will be billed annually in accordance with pricing and terms set forth herein.		
Billing Terms & Conditions		
Valid Until	Jul 23, 2026	Pricing set forth herein is valid only if ClearGov Service Order is executed on or before this date.
Payment	Net 30	All invoices are due Net 30 days from the date of invoice.
Rate Increase	5% per annum	The Annual Subscription Service Fee shall automatically increase by this amount.

General Terms & Conditions	
Statement of Work	ClearGov and Customer mutually agree to the ClearGov Service activation and onboarding process set forth in the attached Statement of Work. Please note that ClearGov will not activate and/or implement services for any Customer with outstanding balance past due over 90 days for any previous subscription services.

Taxes	The Service Fees and Billing amounts set forth above in this ClearGov Service Order DO NOT include applicable taxes. In accordance with the laws of the applicable state, in the event that sales, use or other taxes apply to this transaction, ClearGov shall include such taxes on applicable invoices and Customer is solely responsible for such taxes, unless documentation is provided to ClearGov demonstrating Customer's exemption from such taxes.
Pricing Conditions	All fees listed herein reflect Net Service Fees after application of bundled and/or discretionary discounts. Pricing is interdependent therefore the removal or modification of any product or service may result in the recalculation of pricing.
Term & Termination	Subject to the termination rights and obligations set forth in the ClearGov BCM Service Agreement, this ClearGov Service Order commences upon the Order Date set forth herein and shall continue until the completion of the Service Period(s) for the Service(s) set forth herein. Each Service shall commence upon the Start Date set forth herein and shall continue until the completion of the applicable Service Period.
Auto-Renewal	After the Initial Period, the Service Period for any ClearGov Annual Subscription Services shall automatically renew for successive annual periods (each an "Annual Term"), unless either Party provides written notice of its desire not to renew at least sixty (60) days prior to the end of the then current Annual Term.
Appropriations	Customer shall have the option to terminate this ClearGov Service Order in advance of any annual renewal in the event that the applicable appropriating body does not appropriate funds for such upcoming renewal period.
Agreement	The signature herein affirms your commitment to pay for the Service(s) ordered in accordance with the terms set forth in this ClearGov Service Order and also acknowledges that you have read and agree to the terms and conditions set forth in the ClearGov BCM Service Agreement found at the following URL: http://www.ClearGov.com/terms-and-conditions . This Service Order incorporates by reference the terms of such ClearGov BCM Service Agreement.

Customer	
Signature	
Name	Benjamin Andrews
Title	Village Administrator

ClearGov, Inc.	
Signature	
Name	Michael Mattson
Title	Chief Revenue Officer

Please e-mail signed Service Order to Orders@ClearGov.com or Fax to (774) 759-3045

Order Type (ClearGov Internal Use Only)			
Select Order Type for this Service Order	NL	If XS: Original Service Order Date	

Statement of Work

This Statement of Work outlines the roles and responsibilities by both ClearGov and Customer required for the activation and onboarding of the ClearGov Service. ClearGov will begin this onboarding process upon execution of this Service Order. All onboarding services and communications will be provided through remote methods - email, phone, and web conferencing.

ClearGov Responsibilities
- ClearGov will activate ClearGov Service subscription(s) as of the applicable Start Date(s). ClearGov will create the initial Admin User account, and the Customer Admin User will be responsible for creating additional User accounts. - ClearGov will assign an Implementation Manager (IM) responsible for managing the activation and onboarding process. ClearGov IM will coordinate with other ClearGov resources, as necessary. - ClearGov IM will provide a Kickoff Call scheduling link to the Customer's Primary Contact. Customer should schedule Kickoff Call within two weeks after the Service Order has been executed. - If Customer is subscribing to any products that require data onboarding: - ClearGov IM will provide a Data Discovery Call scheduling link to the Customer's Primary Contact. Customer should schedule Data Discovery Call based on the availability of Customer's staff. - ClearGov will provide Customer with financial data requirements and instructions, based on the ClearGov Service subscription(s). - ClearGov will review financial data files and confirm that data is complete, or request additional information, if necessary. Once complete financial data files have been received, ClearGov will format the data, upload it to the ClearGov platform and complete an initial mapping of the data. - After initial mapping, ClearGov will schedule a Data Review call with a ClearGov Data Onboarding Consultant (DOC), who will present how the data was mapped, ask for feedback, and address open questions. Depending upon Customer feedback and the complexity of data mapping requests, there may be additional follow-up calls or emails required to complete the data onboarding process. - ClearGov will inform Customer of all training, learning, and support options. ClearGov recommends all Users attend ClearGov Academy training sessions and/or read Support Center articles before using the ClearGov Service to ensure a quick ramp and success. As needed, ClearGov will design and deliver customized remote training and configuration workshops for Admins and one for End Users - via video conference - and these sessions will be recorded for future reference. - ClearGov will make commercially reasonable efforts to complete the onboarding/activation process in a timely fashion, provided Customer submits financial data files and responds to review and approval requests by ClearGov in a similarly timely fashion. Any delay by Customer in meeting these deliverable requirements may result in a delayed data onboarding process. Any such delay shall not affect or change the Service Period(s) as set forth in the applicable Service Order.

Customer Responsibilities

- Customer's Primary Contact will coordinate the necessary personnel to attend the Kickoff and Data Discovery Calls within two weeks after the Service Order has been executed. If Customer needs to change the date/time of either of these calls, the Primary Contact will notify the ClearGov IM at least one business day in advance.
- If Customer is subscribing to any products that require data onboarding:
 - Customer will provide a complete set of requested financial data files (revenue, expense, chart of accounts, etc.) to ClearGov in accordance with the requirements provided by ClearGov.
 - Customer's Primary Contact will coordinate the necessary personnel to attend the Data Discovery and Data Review calls. It is recommended that all stakeholders with input on how data should be mapped should attend. Based on these calls and any subsequent internal review, Customer shall provide a detailed list of data mapping requirements and requested changes to data mapping drafts in a timely manner, and Customer will approve the final data mapping, once completed to Customer's satisfaction.
- Customer will complete recommended on-demand training modules in advance of customized training & configuration workshops.
- Customer shall be solely responsible for importing and/or inputting applicable text narrative, custom graphics, performance metrics, capital requests, personnel data, and other such information for capital budget, personnel budget, budget books, projects, dashboards, etc.

This ClearGov BCM Service Agreement (the "**Agreement**") is made and entered into by and between ClearGov, Inc. ("**ClearGov**"), a Delaware corporation with its principal offices at 2 Mill & Main; Suite 630, Maynard, MA 01754 and **Customer** (as defined in the applicable ClearGov Service Order) (each a "**Party**" and collectively the "**Parties**"). This Agreement governs the terms and conditions under which Customer may utilize the ClearGov Service as set forth herein and as specified in one or more applicable ClearGov Service Order(s) executed by Customer in connection herewith and incorporated herein (the "**ClearGov Service Order(s)**"). In event of any conflict between the terms set forth in this Agreement and any terms or conditions of any applicable ClearGov Service Order, the terms of the applicable ClearGov Service Order shall prevail.

WHEREAS ClearGov owns and operates the ClearGov Service, a Web-based SaaS solution that includes a variety of ClearGov App(s) and provides various features and functionality via such ClearGov App(s); and

WHEREAS Customer wishes to utilize the ClearGov Service in order to convey fiscal budget, key metrics and other information to the public as well as to leverage the functionality of such ClearGov App(s);

NOW THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, ClearGov and Customer hereby agree as follows:

1) **Definitions.** Capitalized terms used in this Agreement, and not otherwise defined herein, shall have the following meanings:

- 1.1) "**Account**" means an access point for the ClearGov Service that requires registration by the Customer.
- 1.2) "**ClearGov API**" means an application programming interface that provides access to specified content and functionality within certain ClearGov Apps.
- 1.3) "**ClearGov Apps**" means collectively all of the Web applications hosted by ClearGov and available via the ClearGov Service, including but not limited to the applications listed in any applicable ClearGov Service Order. All features, functionality, reports, etc. for each ClearGov App are included as material elements of the applicable ClearGov App. ClearGov may modify, combine, add or delete ClearGov Apps from the ClearGov Service from time to time at its sole discretion, provided that in the event that ClearGov terminates or deletes any ClearGov App to which Customer is actively subscribing, ClearGov shall provide a pro-rata refund for the applicable portion of the Subscription Service Fee for the remainder of the then current Service Period.
- 1.4) "**ClearGov Data**" means any aggregated and normalized key metrics and benchmarking data collected by ClearGov for the delivery of the ClearGov Service.
- 1.5) "**ClearGov Service**" means the complete set of ClearGov software and related materials including but not limited to the ClearGov Apps, ClearGov Data, ClearGov Web Site, the Documentation and the Software.
- 1.6) "**ClearGov Web Site**" means the Web site owned and operated by ClearGov and made available at the following URL: <http://www.ClearGov.com> and/or any successor site(s).
- 1.7) "**Customer PDF**" means one or more PDF files of Customer's digital documents created by Customer using the ClearGov Apps.
- 1.8) "**Customer Data**" means any data provided to ClearGov by or on behalf of Customer or any data entered or uploaded into the ClearGov Service by or on behalf of Customer, including Sensitive Data entered or provided by Customer.

Customer Data specifically excludes ClearGov Data as well as any anonymized, customized, modified or derivative works related to the Customer Data.

- 1.9) "**Customer State**" means the state, commonwealth or territory in which the Customer is located.
- 1.10) "**Customer Web Site**" means any Web site owned and operated by Customer.
- 1.11) "**Documentation**" means any accompanying proprietary documentation made available to Customer by ClearGov for use with the ClearGov Service, including any documentation available online or otherwise.
- 1.12) "**Sensitive Data**" means any Customer Data that may reasonably be deemed sensitive and/or private in nature, including but not limited to personal wage garnishments, individual healthcare-related expenses, data protected by HIPAA, etc.
- 1.13) "**Software**" means the source code and/or other code which are material elements of the ClearGov Apps and ClearGov Service.

2) **Service Usage & Licenses.**

- 2.1) Account Password and Security. Customer shall protect its passwords and take full responsibility for Customer's own, as well as any third-party, use of the Customer Account(s). Customer is solely responsible for any and all activities that occur under such Customer Account(s), except for any activities performed by ClearGov as set forth herein. Customer agrees to notify ClearGov immediately upon learning of any unauthorized use of a Customer Account or any other breach of security. From time to time, ClearGov's support staff may log in to the Customer Account in order to maintain or improve service, including providing Customer assistance with technical or billing issues. Customer hereby acknowledges and consents to such access.
- 2.2) ClearGov License. Subject to the terms and conditions of this Agreement and as specifically set forth in the applicable ClearGov Service Order(s), ClearGov grants Customer a limited, revocable, non-exclusive, non-transferable, non-distributable, worldwide license to utilize the ClearGov Service for the following functionality:
 - a) Content Delivery. Customer may integrate, link and publish applicable public-facing content from the applicable ClearGov Apps within one or more Customer Web Site(s);
 - b) Application Access. Customer may access the ClearGov Apps via Customer's Account to utilize the functionality provided within such ClearGov Apps; and
 - c) API Access. Customer may access the ClearGov API to distribute and display public-facing content from the ClearGov Apps within one or more Customer Web Site(s).

3) **Term and Termination.**

- 3.1) Term. The duration of this Agreement shall be defined in accordance with the Term set forth in all applicable Service Order(s). The Term shall commence upon the Start Date set forth in the first ClearGov Service Order executed between the Parties and shall continue in full force and effect until the termination or expiration of all applicable ClearGov Service Order(s) (the "**Term**").
- 3.2) Termination. This Agreement and/or any applicable ClearGov Service Order may be terminated prior to the expiration of the term as follows:
 - a) Either Party may terminate this Agreement if the other Party fails to cure a material breach of the Agreement within fifteen (15) days after receipt of written notice

thereof.

- b) Either Party may terminate this Agreement if the other Party is involved in insolvency proceedings, receivership, bankruptcy, or assignment for the benefit of creditors.
- 3.3) **Obligations.** Upon expiration or termination of this Agreement:
 - a) Each Party shall promptly return to the other all of the Confidential Information of the other Party in its possession or control;
 - b) Customer shall cease use of the ClearGov Service and shall remove all links from the Customer Web Site(s) to any content provided by the ClearGov Apps, provided that Customer may continue to provide access to any Customer PDF(s). Customer shall be solely responsible for hosting and delivering such Customer PDF(s) as well as any ongoing costs for doing so; and
 - c) Any outstanding fees shall become immediately due and payable, and termination of this Agreement shall not relieve Customer from its obligation to pay to ClearGov any such fees.
- 3.4) **Survival.** Sections 3.3, 3.4 and 4 through 8 inclusive shall survive any termination or expiration of this Agreement.

4) Fees and Billing.

- 4.1) **Fees.** Customer shall pay the Fees in accordance with the terms set forth in the applicable ClearGov Service Order.
- 4.2) **Interest and Collections.** Customer will be charged \$50 for payments by checks that are returned due to insufficient funds. Any late payments will accrue interest equal to one and one-half percent (1.5%) per month, or the maximum amount allowable under law, whichever is less, compounded monthly. ClearGov shall be entitled to recover all reasonable costs of collection (including agency fees, attorneys' fees, in-house counsel costs, expenses and costs) incurred in attempting to collect payment from Customer.
- 4.3) **Taxes.** Customer is solely responsible for all applicable sales, use and other taxes and similar charges based on or arising from this Agreement or any ClearGov Service Order. In the event that Customer is exempt from sales tax, Customer will provide ClearGov with a tax-exempt certificate upon request.

5) Intellectual Property.

- 5.1) **General.** Both Parties may only use the other Party's intellectual property as expressly set forth herein. Nothing in this Agreement shall be construed in any manner to affect or modify either Party's ownership rights in any preexisting or future works, trademarks, copyrights or technologies developed or created by either Party, including without limitation, their respective proprietary software used in connection with the development and provision of their respective Web sites, databases, systems, products and/or services. Unless specifically agreed by the Parties in writing, all intellectual property, including without limitation information that could become the subject of a patent, copyright or trade secret, developed by a Party in the context of performing its obligations under this Agreement shall be exclusively owned by that Party and the other Party shall cooperate with any reasonable requests to execute documents confirming such ownership.
- 5.2) **Data Ownership and License.**
 - a) Customer represents and warrants that it has obtained all data subjects' consent or otherwise has the full legal right necessary to provide the Customer Data to ClearGov for ClearGov's use as contemplated by this Agreement. Customer acknowledges that ClearGov shall have no legal liability for its use and/or the display of the Customer Data

as contemplated by this Agreement.

- b) Customer represents and warrants that Customer shall not provide or enter Sensitive Data to be displayed in any publicly available element of the ClearGov Service. To the extent that Customer enters or uploads any Sensitive Data into the ClearGov Service, Customer shall assume full responsibility for the disclosure of such Sensitive Data. ClearGov is under no obligation to review and/or verify whether or not Customer Data includes Sensitive Data.
- c) Customer Data shall remain the property of Customer, and Customer hereby grants ClearGov a limited, perpetual, irrevocable and royalty-free right to use, copy, modify, and display the Customer Data within any ClearGov App(s) and for the purpose of providing the ClearGov Service.
- 5.3) **Proprietary Rights Notice.** The ClearGov Service and all intellectual property rights in the ClearGov Service are, and shall remain, the property of ClearGov. All rights in and to the ClearGov Service not expressly granted to Customer in this Agreement are hereby expressly reserved and retained by ClearGov without restriction, including, without limitation, ClearGov's right to sole ownership of the ClearGov API, ClearGov Apps, ClearGov Data, ClearGov Web Site, Documentation and Software. Without limiting the generality of the foregoing, Customer agrees not to (and to not allow any third party to): (a) sublicense, copy, distribute, rent, lease, lend or use the ClearGov Service outside of the scope of the license granted herein or make the ClearGov Service available to any third party or use the ClearGov Service on a service bureau time sharing basis; (b) copy, modify, adapt, translate, prepare derivative works from, reverse engineer, disassemble, or decompile the ClearGov Service or otherwise attempt to discover or reconstruct any source code, underlying ideas, algorithms, file formats, program interfaces or other trade secrets related to the ClearGov Service; (c) use the trademarks, trade names, service marks, logos, domain names and other distinctive brand features or any copyright or other proprietary rights associated with the ClearGov Service for any purpose without the express written consent of ClearGov; (d) register, attempt to register, or assist anyone else to register any trademark, trade name, service marks, logos, domain names and other distinctive brand features, copyrights or other proprietary rights associated with ClearGov other than in the name of ClearGov; or (e) modify, remove, obscure, or alter any notice of copyright, trademark, or other proprietary right or legend appearing in or on any item included with the ClearGov Service. If the use of the ClearGov Service is being purchased by or on behalf of the U.S. Government or by a U.S. Government prime contractor or subcontractor (at any tier), in accordance with 48 C.F.R. 227.7202-4 (for Department of Defense (DOD) acquisitions) and 48 C.F.R. 2.101 and 12.212 (for non-DOD acquisitions), the Government's rights in the ClearGov Service, including its rights to use, modify, reproduce, release, perform, display or disclose any elements of the ClearGov Service, will be subject in all respects to the commercial license rights and restrictions provided in this Agreement.

6) Representations, Warranties, Indemnification and Liability.

- 6.1) **By ClearGov.** ClearGov represents and warrants that: (i) the ClearGov Service shall be provided in accordance with, and shall not violate applicable laws, rules or regulations; and (ii) by using the ClearGov Service, Customer will not violate or in any way infringe upon the personal or proprietary rights of any third party, (iii) to ClearGov's knowledge, the ClearGov Service does not contain any virus, worm, Trojan horse, time bomb or similar contaminating or destructive feature; and (iv)

ClearGov holds all necessary rights to permit the use of the ClearGov Service and all components thereof provided to Customer under this Agreement.

- 6.2) By Customer. Customer represents and warrants that: (i) it has all right, title, and interest in and to the Customer Data necessary for its use in connection with the ClearGov Service; and (ii) it shall not use the ClearGov Service in a manner or in connection with any activity that would violate this Agreement or any law, rule or regulation or rights of any third party.
- 6.3) By Both. ClearGov and Customer both represent and warrant that (i) each has full power and authority to enter into and perform its obligations under this Agreement; (ii) this Agreement is a legal, valid and binding obligation, enforceable against each Party in accordance with its terms; and (iii) entering into this Agreement will not knowingly violate the Agreement or any laws, regulations or third-party contracts.
- 6.4) Indemnification by ClearGov. At ClearGov's cost, ClearGov agrees to indemnify, hold harmless and defend Customer against any cost, loss or expense (including attorney's fees) resulting from any claims by third parties for loss, damage or injury (each, a "**Claim**") arising out of or relating to (i) ClearGov's breach of any term, condition, representation or warranty of this Agreement, (ii) ClearGov's violation of any third party rights in connection with the ClearGov Service or (iii) ClearGov's violations of applicable laws, rules or regulations in connection with the ClearGov Service. In such a case, Customer will provide ClearGov with written notice of such Claim. Customer shall cooperate as fully as reasonably required in the defense of any Claim. Customer reserves the right, at its own expense, to assume the exclusive defense and control of any matter subject to indemnification by ClearGov. Notwithstanding the foregoing, unless the settlement involves no cost, loss or continuing liability to Customer, ClearGov shall not settle any Claim, without the written consent of Customer, such consent not to be unreasonably withheld.
- 6.5) Limited Warranty. ClearGov warrants that the ClearGov Service will be delivered in a professional and workmanlike manner substantially in accordance with the statement of work set forth in the applicable ClearGov Service Order and that the ClearGov Service will operate in all material respects as described in its product descriptions and/or documentation. EXCEPT FOR THE EXPRESS WARRANTIES STATED IN THIS AGREEMENT, INCLUDING ANY APPLICABLE CLEARGOV SERVICE ORDER, CLEARGOV MAKES NO ADDITIONAL WARRANTY, EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR NON-INFRINGEMENT, GUARANTEES, REPRESENTATIONS, PROMISES, STATEMENTS, ESTIMATES, CONDITIONS, OR OTHER INDUCEMENTS.
- 6.6) Limitation of Liability. NEITHER CLEARGOV NOR CUSTOMER WILL BE LIABLE TO THE OTHER PARTY FOR ANY INDIRECT, SPECIAL, PUNITIVE, CONSEQUENTIAL (INCLUDING, WITHOUT LIMITATION, LOST PROFITS), OR INCIDENTAL DAMAGES, WHETHER BASED ON A CLAIM OR ACTION OF CONTRACT, WARRANTY, NEGLIGENCE, STRICT LIABILITY, OR OTHER TORT, BREACH OF ANY STATUTORY DUTY, INDEMNITY OR CONTRIBUTION, OR OTHERWISE, EVEN IF THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE EXCLUSION CONTAINED IN THIS PARAGRAPH SHALL APPLY REGARDLESS OF THE FAILURE OF THE EXCLUSIVE REMEDY PROVIDED IN THE FOLLOWING SENTENCE. BOTH PARTIES' TOTAL CUMULATIVE LIABILITY TO THE OTHER PARTY FOR ANY LOSS OR DAMAGES RESULTING FROM ANY CLAIMS, DEMANDS OR ACTIONS

ARISING OUT OF OR RELATING TO THIS AGREEMENT SHALL NOT EXCEED THE CUMULATIVE FEES PAID BY CUSTOMER TO CLEARGOV IN THE PRECEDING TWELVE (12) MONTHS. THE FOREGOING SHALL NOT LIMIT A PARTY'S (A) PAYMENT OBLIGATIONS UNDER THE AGREEMENT; (B) LIABILITY FOR INDEMNIFICATION OBLIGATIONS UNDER SECTION 6.4; (C) LIABILITY FOR ANY BREACH OF ITS CONFIDENTIALITY OBLIGATIONS UNDER SECTION 7; (D) LIABILITY FOR ANY BREACH OF ITS REPRESENTATIONS, WARRANTIES, OR OBLIGATIONS UNDER SECTION 5.2; OR (E) LIABILITY FOR ITS INFRINGEMENT OR MISAPPROPRIATION OF ANY PROPRIETARY RIGHTS OF THE OTHER PARTY. NOTHING IN THIS AGREEMENT SHALL BE CONSTRUED AS EXCLUDING OR LIMITING A PARTY'S LIABILITY FOR FRAUD OR ITS LIABILITY FOR DEATH OR PERSONAL INJURY ARISING FROM ITS NEGLIGENCE.

- 6.7) Essential Element. The provisions of this Section 6 are an essential element of the benefit of the consideration reflected in this Agreement.

7) Confidentiality.

- 7.1) Subject to any applicable open public records laws in the Customer State, each Party will keep the specific terms of this Agreement confidential, including the contents of the schedules and exhibits, and not disclose any portion of them to any third party (other than to its attorneys, accountants, advisors and potential investors who are bound to keep such information confidential) without the other Party's prior written consent, except as required by law, including but not limited to open public record laws.
- 7.2) In addition, in connection with the negotiation and performance of this Agreement, a Party (the "**Receiving Party**") may receive information from the other Party (the "**Disclosing Party**") which is confidential or proprietary in nature, including without limitation information about a Party's products, systems and services ("**Confidential Information**"). The Receiving Party agrees that, during the term of this Agreement and for a period of three (3) years thereafter, it will keep the Confidential Information in strictest confidence and protect such Confidential Information by similar security measures as it takes to protect its own Confidential Information of a similar nature, but in no event shall the Receiving Party take less than reasonable care with the Confidential Information of the Disclosing Party. The Receiving Party also agrees that it will not use any Confidential Information for any purpose other than in connection with the performance of its obligations under this Agreement.
- 7.3) The term "**Confidential Information**" shall not include information which A) is or becomes generally available to the public without breach of this Agreement, B) is in the possession of the Receiving Party prior to its disclosure by the Disclosing Party, C) becomes available from a third party not in breach of any obligations of confidentiality, D) is independently developed by the Receiving Party, or E) is required to be disclosed by the Receiving Party pursuant to law, rule, regulation, subpoena or court order, including but not limited to open public record laws.
- 7.4) The Parties recognize that the disclosure or use of a Disclosing Party's Confidential Information by the Receiving Party in violation of the provisions of this Section 7 may cause irreparable injury to the Disclosing Party; therefore, in the event either Party breaches the provisions of this Section 7, the other Party, in addition to any other remedies it may have, shall be entitled to seek preliminary and permanent

injunctive relief without the necessity of posting a bond.

8) Miscellaneous.

- 8.1) General. If any provision of this Agreement is held to be unenforceable for any reason, such provision shall be reformed to the extent necessary to make it enforceable to the maximum extent permissible so as to implement the intent of the Parties, and the remainder of this Agreement shall continue in full force and effect. A waiver of any default is not a waiver of any subsequent default. The relationship between ClearGov and Customer is one of independent contractors, not partnership, joint venture or agency. This Agreement shall be binding upon and inure to the benefit of the respective successors and permitted assigns of the Parties hereto. The United Nations Convention on Contracts for the International Sale of Goods and the Uniform Computer Information Transactions Act shall not apply to this Agreement. The Software is controlled by U.S. Export Regulations, and it may not be exported to or used by embargoed countries or individuals.
- 8.2) Entire Agreement. This Agreement and the accompanying ClearGov Service Order(s), together, constitute a valid and binding agreement between the Parties and are intended to be the Parties' complete, integrated expression of the terms of their agreement with respect to the ClearGov Service, and any prior agreements or understandings with respect to such subject matter are superseded hereby and fully merged herein.
- 8.3) Assignment. Neither Party will assign this Agreement in whole or in part to any third party without the prior written consent of the other Party; provided, however, either Party may assign this Agreement without such consent to any subsidiary or parent company of such Party or to any successor by way of any merger, consolidation or other corporate reorganization of such Party or sale of all or substantially all of the assets of such Party or to an entity that assumes, by sale, license or otherwise, the business activities that are the subject of this Agreement, provided that such subsidiary or parent company or successor assumes or is otherwise fully bound by all of the obligations of the assigning Party under this Agreement.
- 8.4) Marketing Materials. Customer agrees that ClearGov may utilize Customer's name solely to identify it as a ClearGov Customer on the ClearGov Web site, in client lists and other marketing materials. Any other uses of Customer's name and/or logo (other than as included in the content and/or other items furnished to ClearGov by Customer) shall require Customer's prior written consent.
- 8.5) Insurance. ClearGov shall maintain commercial general liability insurance, cybersecurity insurance, product liability insurance and auto liability insurance in amounts that are consistent with industry standards. ClearGov shall maintain Worker's Compensation insurance as required by law.
- 8.6) No Boycott of Israel. ClearGov hereby certifies that ClearGov is not currently engaged in and shall not, for the duration of the Term of this Agreement, engage in a boycott of goods or services from the State of Israel; companies doing business in or with the State of Israel or authorized by, licensed by or organized under the laws of the State of Israel; or persons or entities doing business in the State of Israel.
- 8.7) Jurisdiction. This Agreement shall be governed by the applicable laws in the Customer State, without regard to conflict of laws rules. Any dispute, claim or controversy arising out of or relating to this Agreement or the breach, termination, enforcement, interpretation or validity thereof, including the determination of the scope or applicability of this agreement to arbitrate, shall be determined exclusively by

arbitration in the Customer State before a panel of three arbitrators. Such arbitration shall be administered by JAMS pursuant to JAMS' Streamlined Arbitration Rules and Procedures. Judgment on an award, if any, may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction. The Parties acknowledge that this Agreement evidences a transaction involving interstate commerce. Notwithstanding the provision with respect to applicable substantive law, any arbitration conducted pursuant to the terms of this Agreement shall be governed by the Federal Arbitration Act (9 U.S.C., Secs. 1-16).

- 8.8) Modification. ClearGov shall have the right to modify this Agreement at any time by posting revised terms and conditions at the following URL: <http://www.ClearGov.com/terms-and-conditions>. Changes will be binding on the date they are posted. Continued use of the ClearGov Service will be considered acceptance by Customer of the then current Agreement.
- 8.9) Force Majeure. If the performance of this Agreement or any obligations hereunder is prevented or interfered with by reason of fire or other casualty or accident, strikes or labor disputes, war or other violence, any law, proclamation, regulation, or requirement of any government agency, or any other act or condition beyond the reasonable control of a Party hereto, that Party upon giving prompt notice to the other Party shall be excused from such performance during such occurrence.
- 8.10) Notices. All notices, requests, or other communications between the Parties that are required or permitted hereunder will be in writing and will be given by: (a) delivery in person or by prepaid courier service with a nationally recognized courier company, (b) delivery by registered or certified mail, postage prepaid, return receipt requested, (c) by confirmed fax, or (d) email to the address and/or fax number set forth in the applicable ClearGov Service Order. A Party may change the street or email address or fax number to which notice is to be sent by giving written notice of such change. Notices will be deemed given when received as evidenced by verification from the courier company, the mail or confirmation of email receipt or fax confirmation.
- 8.11) Titles & Subtitles. The titles and subtitles in this Agreement are used for convenience only and are not to be considered in construing it.



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: Sludge Storage Tank Aeration System Replacement

Author(s): Megan Barnes, Utilities Director;
Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

“Should the Village Board approve the unbudgeted expense of the sludge storage tank coarse bubble diffuser system replacement?”

BACKGROUND INFORMATION

The coarse bubble diffuser system that is suspended above the base of the sludge storage tank sustained significant ice damage this past winter. When the damage was first discovered, ice was still present, so the extent of the damage was unknown. Once the damage was noticed, operators changed the valving to allow additional mixing using the sludge loadout pump and mixing nozzles, which also helped melt the ice shelf present in the sludge tank. After the ice completely thawed, operators were able to transfer the sludge from the sludge tank we typically use to the back-up sludge storage tank. Operators cleaned out the tank, and photographs of the damage to the aeration system were sent to contractors for a quotation. August Winter & Sons originally installed the coarse bubble diffuser system equipment in the sludge storage tank in 2004. The spare sludge storage tank is smaller than the sludge storage tank we typically use, so the repair is necessary as soon as possible to resume regular operation. While the tank is down, our sludge storage volume is substantially decreased.

PRIOR ACTION/REVIEW

The sludge tank aeration system damage was noticed by operators in February of 2026. The damage was evident, but the extent was unknown, due to an uneven aeration pattern in the sludge storage tank. Operators decided to switch the valving to allow the sludge load out pump and mixing nozzles to function as an additional mixer in the sludge storage tank until the ice shelf thawed. Operators were able to transfer the sludge from the tank with the damaged aeration to the spare tank in late April.

FINANCIAL INFORMATION**FISCAL IMPACT:**

- | | |
|------------------------------|----------------------------------|
| 1. Is There a Fiscal Impact? | <u>No-WWTP Replacement</u> |
| 2. Is it Currently Budgeted? | <u>No-WWTP Replacement</u> |
| 3. If Budgeted, Where: | <u>WWTP Replacement Fund</u> |
| 4. Amount: | <u>\$113,307 -- See Estimate</u> |

If the coarse air diffusion system replacement were approved, the following funding option would be utilized:

1. WWTP Replacement Funds

RECOMMENDED ACTION(S)

Village Staff recommends that the cost of the coarse air diffuser system replacement in the sludge storage tank be approved.

If the Village Board were in favor of this policy action, the following motion may be made:

"I move to approve the quotation for the replacement of the coarse air diffuser system"

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve as Presented
- Approve with Modification; Pending Negotiation
- Reject
- Postpone Matter

ATTACHMENT(S)

1. Village of Sister Bay Aeration Replacement (AWS #26-01328)



AUGUST WINTER & SONS

MECHANICAL CONTRACTOR & FABRICATOR

AugustWinter.com

165 N. 5th St. Rd. CB
Appleton, WI 54914
PO Box 1896
Appleton, WI 54912-1896
P: (920) 739-8881
F: (920) 739-2230

5613 Schofield Ave.
Schofield, WI 54476
P: (715) 355-7555
F: (715) 355-9048

June 15, 2026

TO: **Village of Sister Bay**
Attn: Megan Barnes, Utilities Director
megan.barnes@sisterbaywi.gov

RE: **Village of Sister Bay Aeration Replacement (AWS #26-01328)**

MECHANICAL

We are pleased to provide you with our proposal for the above-mentioned project. Our proposal is based on removing the existing aeration piping / diffusers from (1) existing tank and furnishing / installing a complete new system per the request and photographs provided by Megan Barnes, Utility Director.

We offer the above for the sum of \$113,307.00

Our proposal includes the following:

- ◆ Hoisting of our work
- ◆ Dumpsters for disposal of existing equipment
- ◆ Please note: Submittals lead time of 6 weeks from approved purchase order
- ◆ Please note: Equipment lead time of 8-10 weeks upon submittal approval.

We exclude the following items:

- ◆ Bonds (add 1%)
- ◆ Sales and use tax
- ◆ Draining or cleaning of tank

This proposal is based on prices now in effect. Our quotation will be protected for 30 days. It is also subject to the August Winter & Sons Conditions of Proposal, a copy of which is available upon request.

August Winter & Sons, Inc. is a full-service design/build, mechanical contractor providing fabrication and/or installation of specialty items such as piping, plumbing, HVAC systems and custom tanks. We appreciate the opportunity of quoting this work. If you have any questions or further information is required, please feel free to contact us.

Sincerely,
AUGUST WINTER & SONS, INC.

Kurt Van Grinsven
kvangrinsven@augustwinter.com
Mobile: 920-428-3460
(cm)



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: HydroCorp; Non-Residential Renewal Program Agreement

Author(s): Benjamin Andrews, Village Administrator

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

POLICY ISSUE(S)

"Should the Village Board approve the updated HydroCorp Renewal Service Agreement for execution, taking into consideration the legal review and recommendations provided by the Village Attorney?"

BACKGROUND INFORMATION

HydroCorp provides commercial cross-connection inspections for the Village of Sister Bay. The Utilities Clerk, Kara Kroll, received the updated contract from HydroCorp on July 14, 2026, and forwarded it to Benjamin Andrews, Village Administrator, for review. Village staff forwarded the agreement to Village Attorney Randy Nesbitt for legal review; He responded the same day with legal guidance. HydroCorp indicated that the updated agreement is largely the same as previous years, with the exception of three fewer compliance inspections included in the renewal.

LEGAL REVIEW

Attorney Nesbitt's review concluded the following:

1. Liability Limitations:

The contract contains a standard industry clause limiting HydroCorp's liability to the fees paid under the agreement. While not ideal, Attorney Nesbitt notes this provision is common in engineering-related service contracts and cannot realistically be negotiated out.

2. Indemnification Clause:

The agreement requires the Village to indemnify HydroCorp for damages or losses arising from its work. While typical, this could expose the Village to liability beyond insurance coverage. Attorney Nesbitt recommends adding a clarification that all Village obligations remain subject to Wisconsin's statutory municipal liability limits and exemptions.

He provided the following language for insertion or attachment to the agreement:

“Any liability or obligations of the Village of Sister Bay identified in this agreement are limited by statutory liability limits and exemptions provided by law. The Village of Sister Bay is not agreeing to the waiver or reduction of any Wisconsin municipal liability limits or exemptions.”

With this clarification, legal counsel considers the contract acceptable for execution.

FINANCIAL INFORMATION

HydroCorp’s renewal agreement is a standard operational expense for the Village’s commercial cross-connection inspection program. The contract amount is set forth in the Renewal Service Agreement provided by HydroCorp.

RECOMMENDED ACTION(S)

Village staff recommends that the Village Board approve the HydroCorp Non-Residential Renewal Program Agreement, contingent upon inclusion of the legal language recommended by Village Attorney Randy Nesbitt.

If the Board is supportive, the following motion is suggested:

“I move to approve the HydroCorp Non-Residential Renewal Program Agreement, contingent upon incorporation of the Village Attorney’s recommended liability-limiting language, and authorize the Village Administrator to execute the agreement.”

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

1. Approve as Presented

“I move to approve the HydroCorp Non-Residential Renewal Program Agreement as presented and authorize its execution.”

2. Approve with Modifications

“I move to approve the HydroCorp Renewal Agreement with the following modifications: [List Modifications].”

3. Deny

“I move to deny approval of the HydroCorp Renewal Agreement and direct staff to explore alternative service providers or return with additional information.”

4. Postpone

“I move to postpone consideration of the HydroCorp Renewal Agreement and direct staff to return with additional information at a future meeting.”

ATTACHMENT(S)

1. HydroCorp Non-Residential Renewal Program Agreement (2026)



RENEWAL SERVICE AGREEMENT

DEVELOPED FOR

Megan Barnes
Village of Sister Bay

PO Box 655
Sister Bay, WI, 54234

7/14/2026

PROTECTING PEOPLE, WATER, & CRITICAL PIPING INFRASTRUCTURE

For more than four decades, HydroCorp has been dedicated to advancing drinking water safety, compliance, and sustainability nationwide. Specializing in cross-connection control, backflow prevention, and detailed piping system schematics, HydroCorp integrates technology with deep industry expertise to streamline on-site activities, customer service, and data management.

OUR SERVICES



Cross-Connection
Control Programs



Backflow Preventer
Test Tracking



Water Meter
Replacement & Testing



Piping Schematics



Water Quality
Management & Sampling



Corporate Office

5700 Crooks Road, Suite 100
Troy, MI 48098

844-493-7646



info@hydrocorpinc.com



hydrocorpinc.com

SCOPE OF WORK	3-4
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APPENDIX - QUALIFICATIONS	10

Statement of Work

HydroCorp™ (“Company”) will provide the following services to the Village of Sister Bay (“Client”). This project is a continued effort for an ongoing Cross-Connection Control Program and will provide the Village of Sister Bay with the necessary data and information to maintain compliance with the Wisconsin Department of Natural Resources, Bureau of Drinking Water and Groundwater Cross Connection Control Regulations. Once this project has been approved and accepted by the Village of Sister Bay and HydroCorp, you may expect completion of the following elements within a 48 month period. The continued components of the project include:

1.1. Program Review and Program Start-up Meeting. Company will conduct a Program Startup Meeting, if requested, for the Cross-Connection Control/Backflow Prevention Program. Items for discussion/review will include the following:

- Review state & local regulations
- Review and/or provide assistance in establishing local Cross-Connection Control Ordinance
- Review/establish wording and timeliness for program notifications including:
 - Inspection Notice, Compliance Notice, Non-Compliance Notices 1-2, and Penalty Notices
 - Testing Notices 1,2, and 3, if applicable
- Special Program Notices and Electronic use of notices/program information
- Obtain updated facility listing, address information and existing program data from Utility.
- Prioritize Inspections (Utility owned buildings, schools, high hazard facilities, special circumstances.)
- Review/establish procedure for vacant facilities.
- Establish facility inspection schedule.
- Review/establish procedures and protocols for addressing specific hazards.
- Review/establish high-hazard, complex facilities and large industrial facility inspection/containment procedures including supplemental information/notification that may be requested from these types of facilities in order to achieve program compliance.
- Review/establish program reporting procedures including electronic reporting tools, educational and public awareness brochures

1.2. Inspections. Company will perform Non-Residential Interior initial inspections, compliance inspections, and re-inspections at individual industrial, commercial, institutional facilities and miscellaneous water users within the utility served by the public water supply for cross-connections. Inspections will be conducted in accordance with the Wisconsin Department of Natural Resources, Bureau of Drinking Water and Groundwater Cross Connection Control Rules.

1.3. Inspection Schedule. Company shall determine and coordinate the inspection schedule. Inspection personnel will check in/out on a daily basis with the Client Contract Manager. The initial check-in will include a list of inspections scheduled. An exit interview will include a list of completed inspections.

1.4. Program Data. Company will generate and document the required program data for the Facility Types listed in the Services using the Company's Software Data Management Program. Program Data shall remain property of Client; however, Company's Software Data Management program shall remain the property of Company. View only and report capabilities are granted to Client. Additional Services include:

- (a) Prioritize and schedule inspections
- (b) Notify users of inspections and backflow device installation/testing requirements, if applicable
 - i. If applicable, Qualified Wisconsin Backflow Preventer Testers will register via HydroCorp Managed Software and be verified for current credentials prior to online test forms being accepted. Credential shall be maintained in HydroCorp Software and updated by HydroCorp staff.
 - ii. All testers are required to register & process results online
 - iii. Company does not accept test forms via fax, mail, or email from testers, water customers, or client
- (c) Monitor inspection compliance using Company's online software management program
- (d) Maintain the program to comply with all Wisconsin Department of Natural Resources, Bureau of Drinking Water and Groundwater regulations
- (e) Provide data management and program notices for all inspection and testing (if applicable) services throughout the term

1.5. Account Listing Information. Client shall provide the following information to Company during initial onboarding. Company will accept updates via standard account template no more often than once per month. **Any development work to enter facility listing in Company database will be charged at the rate of \$80.00 per hour. Incorrect facility addresses will be returned to the Utility contact and corrected address will be requested.** Information to include:

- (a) Account Listing: Village of Sister Bay to provide accurate account listing of active non-residential water customers with and without known backflow preventer assemblies.
- (b) Account Listing Format: Account listing to be provided in Excel format only; Required Account Information: Service Name, Service Street Address, Service City, Service State, Service Zip, Mailing Name, Mailing Street Address, Mailing City, Mailing State, Mailing Zip.
- (c) Required Device Information: Last Test Date, size, make, model, and serial number (if applicable)
 - i. All previous test data must be provided in excel format. Company will not accept paper tests for upload.

1.6. Cross Connection Control Plan and Review of Cross-Connection Control Ordinance. Company will review and/or develop a comprehensive cross-connection control policy manual/plan and submit to the appropriate regulatory agency for approval on behalf of Client. Company will review or assist in the development of a cross-connection control ordinance.

1.7. Public Relations Program. Company will assist Client with a community-wide public relations program, including general awareness brochures and website cross-connection control program content. The utility/city will provide HydroCorp with an electronic copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only (300 dpi in either .eps, or other high-quality image format).

1.8. Support. Company will provide ongoing support via phone, website, or email for the Term.

1.9. Facility Types. The facility types included in the program are as follows: industrial; institutional; commercial; miscellaneous water users; and multifamily. Large industrial and high-hazard complexes or facilities may require inspection/survey services outside the scope of this Agreement. Company typically allows a maximum of up to three (3) hours of inspection time per facility. An independent cross-connection control survey (at the business owner's expense) may be required at these larger/complex facilities, and the results submitted to Client to help verify program compliance.

1.10. Inspection Terms. Company will perform a maximum of 128.00 inspections over the Term. The total inspections include all initial inspections, compliance, and re-inspections. Additional Inspections above the contract terms will be billed separately at a rate of \$183.08. Company Personnel will not enter confined spaces. *Vacant facilities that have been provided to Company, scheduled no show, or refusal of inspection will count as an inspection/site visit for purposes of the contract.*

1.11. Compliance with Wisconsin Department of Natural Resources, Bureau of Drinking Water and Groundwater. Company will assist in compliance with Wisconsin Department of Natural Resources, Bureau of Drinking Water and Groundwater cross-connection control program requirements for all commercial, industrial, institutional, residential, multifamily, and public authority facilities.

1.12. Inventory. Company shall inventory all accessible (ground level) backflow prevention assemblies and devices. Documentation will include: location, size, make, model, and serial number (if applicable).

1.13. Annual Year-End Review. Company will conduct an annual or year-end review meeting to discuss the overall program status and specific program recommendations.

1.14.

The above services will be provided for:

Year	Billing Amount (Monthly)	Annual Amount
Year 1	\$459.87	\$5,518.40
Year 2	\$478.27	\$5,739.20
Year 3	\$497.39	\$5,968.64
Year 4	\$517.28	\$6,207.36
Contract Total		\$23,433.60

Contract Amount is based upon a 48 Months term and shall renew in 12-month increments after term unless written cancellation by either party received at least 60 days prior to renewal. HydroCorp will invoice Monthly. Pricing is valid for 90 days from the date of the proposal.

SIGNATURES

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date of 12/1/2026.

Village of Sister Bay

HydroCorp

By:

Title:

By: Paul M. Patterson

Its: Senior Vice President

HYDROCORP, LLC
TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

1. **Applicability.** These terms and conditions (these “**Terms**”) are the only terms which govern the provision of the professional services (“**Services**”) by HydroCorp, LLC, a Michigan limited liability company (“**Company**”) to the customer named on the attached statement of work, order form, proposal, or purchase order (“**Client**”, and together with Company the “**Parties**” and each individually a “**Party**”). The attached statement of work, order form, proposal, or purchase order (the “**Proposal**”) and these Terms (collectively, this “**Agreement**”) comprise the entire agreement between the Parties, and supersede all prior or contemporaneous understandings, agreements, negotiations, representations and warranties, and communications, both written and oral. The Proposal is limited to and conditional upon Client’s acceptance of these Terms exclusively. Any additional or different terms proposed by Client, whether in the Proposal or otherwise, are unacceptable to Company, are expressly rejected by Company, and will not become a part of the Proposal.

2. **Performance of Services; Company Obligations.** Company shall provide to Client the Services described and in accordance with the terms and conditions set forth in this Agreement. Additional Services may be added only by executing a new Proposal. Company shall provide Client with an electronic file copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only.

3. **Client Obligations.** Client shall: (a) designate one of its employees or agents to serve as its primary contact with respect to this Agreement and to act as its authorized representative with respect to matters pertaining to this Agreement (the “**Client Contract Manager**”), with such designation to remain in force unless and until a successor Client Contract Manager is appointed; (b) require that the Client Contract Manager respond promptly to any reasonable requests from Company for instructions, information, or approvals required by Company to provide the Services; (c) cooperate with Company in its performance of the Services and provide access to Client’s premises, employees, contractors, and equipment as required to enable Company to provide the Services; (d) take all steps necessary, including obtaining any required licenses or consents, to prevent Client-caused delays in Company’s provision of the Services; (e) comply with all responsibilities listed on the Proposal in connection with Company’s provision of the Services.

4. **Fees and Expenses.** In consideration of the provision of the Services by Company and the rights granted to Client under this Agreement, Client shall pay the fees set out in the applicable Proposal. Payment to Company of such fees and the reimbursement of expenses pursuant to this Section 4 shall constitute payment in full for the performance of the Services. Unless otherwise provided in the applicable Proposal, all payments shall be due and payable within thirty (30) days of the date set forth on an invoice. Client shall reimburse Company for all reasonable expenses incurred in accordance with the Proposal if such expenses have been pre-approved, in writing by the Client Contract Manager, within thirty (30) days of receipt by Client of an invoice from Company accompanied by receipts and reasonable supporting documentation. Client shall be responsible for all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any federal, state or local governmental entity on any amounts payable by Client hereunder; and to the extent Company is required to pay any such sales, use, excise, or other taxes or other duties or charges, Client shall reimburse Company in connection with its payment of fees and expenses as set forth in this Section 4. Notwithstanding the previous sentence, in no event shall Client pay or be responsible for any taxes imposed on, or regarding, Company’s income, revenues, gross receipts, personnel, or real or personal property or other assets.

5. **Intellectual Property; Ownership.**

(a) Except as set forth in Section 5(c), Client is, and shall be, the sole and exclusive owner of all right, title, and interest in and to the Deliverables (as defined herein) upon full payment of any fees owed to Company, including all Intellectual Property Rights (as defined herein) therein. Company agrees, and will cause its employees or contractors (the “**Company Representatives**”) to agree, that with respect to any Deliverables that may qualify as “work made for hire” as defined in 17 U.S.C. § 101, such Deliverables are hereby deemed a “work made for hire” for Client. To the extent that any of the Deliverables do not constitute a “work made for hire”, Company hereby irrevocably assigns, and shall cause the Company Representatives to irrevocably assign to Client, in each case without additional consideration, all right, title, and interest throughout the world in and to the Deliverables, including all Intellectual Property Rights therein. Company shall cause the Company Representatives to irrevocably waive, to the extent permitted by applicable law, any and all claims such Company Representatives may now or hereafter have in any jurisdiction to so-called “moral rights” or rights of droit moral with respect to the Deliverables. As used herein: (a) “**Deliverables**” mean all documents, work product, and other materials that are delivered to Client hereunder or prepared by or on behalf of Company in the course of performing the Services; and (b) “**Intellectual Property Rights**” means all (i) patents, patent disclosures, and inventions (whether patentable or not), (ii) trademarks, service marks, trade dress, trade names, logos, corporate names, and domain names, together with all of the goodwill associated therewith, (iii) copyrights and copyrightable works (including computer programs), and rights in data and databases, (iv) trade secrets, know-how, and other confidential information, and (v) all other intellectual property rights, in each case whether registered or unregistered and including all applications for, and renewals or extensions of, such rights, and all similar or equivalent rights or forms of protection in any part of the world.

(b) Upon Client’s reasonable request, Company shall, and shall cause the Company Representatives to, promptly take such further actions, including execution and delivery of all appropriate instruments of conveyance, as may be necessary to assist Client to prosecute, register, perfect, or record its rights in or to any Deliverables.

(c) Company and its licensors are, and shall remain, the sole and exclusive owners of all right, title, and interest in and to the Pre-Existing Materials (as defined herein), including all Intellectual Property Rights therein. Company hereby grants Client a limited, irrevocable, perpetual, fully paid-up, royalty-free, non-transferable, non-sublicenseable, worldwide license to use, perform, display, execute, reproduce, distribute, transmit, modify (including to create derivative works), import, make, have made, sell, offer to sell, and otherwise exploit any Pre-Existing Materials to the extent incorporated in, combined with or otherwise necessary for the use of the Deliverables solely to the extent reasonably required in connection with Client’s receipt or use of the Services and Deliverables. All other rights in and to the Pre-Existing Materials are expressly reserved by Company. As used herein, “**Pre-Existing Materials**” means all documents, data, know-how, methodologies, software, and other materials, including computer programs, reports, and specifications, provided by or used by Company in connection with performing the Services, in each case developed or acquired by Company prior to the commencement or independently of this Agreement.

(d) Client and its licensors are, and shall remain, the sole and exclusive owner of all right, title, and interest in and to the Client Materials (as defined herein), including all Intellectual Property Rights therein. Company shall have no right or license to use any Client Materials except solely during the Term to the extent necessary to provide the Services to Client. All other rights in and to the Client Materials are expressly reserved by Client. As used herein, “**Client Materials**” means any documents, data, know-how, methodologies, software, and other materials provided to Company by Client.

6. Access to Company's Software Data Management Program; Management Reports.

(a) Subject to the terms and conditions in this Section 6, Client may, at Client's option, elect to access and use Company's Software Data Management Program (the "**Software**") during the Term. Company will generate and document the required program data for the facility types listed in the Proposal using the Software. Any Client Materials inserted into the Software by or on behalf of Client, or any Deliverables produced as a result of the Software, shall remain property of Client; however, the Software shall remain the property of HydroCorp.

(b) Client agrees to not (i) copy, modify, or create derivative works of the Software, in whole or in part; (ii) rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer, or otherwise make available the Software; (iii) reverse engineer, disassemble, decompile, decode, adapt or otherwise attempt to derive the source code of the Software, in whole or in part; (iv) remove any proprietary notices from the Software; or (v) use the Software in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property rights of Company.

(c) Client acknowledges that, as between Client and Company, Company owns all right, title and interest, including all intellectual property rights in and to the Software and any derivative works thereof, including all changes, modification, improvements, updates, version, and new releases or any information or data generated by the Software.

(d) Company warrants as of the date of the Proposal, the Software is in functioning condition and is not delivered with viruses or malicious code. EXCEPT FOR THE WARRANTY SET FORTH ABOVE, THE SOFTWARE IS PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, INCLUDING BUT NOT LIMITED TO ALL IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, OR FITNESS FOR A PARTICULAR PURPOSE. COMPANY MAKES NO WARRANTY (i) THAT CLIENT'S USE OF THE SOFTWARE WILL MEET CLIENT'S REQUIREMENTS, BE ACCURATE, OR BE ERROR FREE, (ii) THAT THE SOFTWARE WILL BE AVAILABLE AT ANY PARTICULAR TIME OR LOCATION; (iii) THAT ANY DEFECTS OR ERRORS WILL BE CORRECTED; (iv) THAT CLIENT MAY RELY ON THE SOFTWARE FOR COMPLIANCE WITH ANY STATUTORY OR REGULATORY REQUIREMENTS AND/OR REPORTING OBLIGATIONS; OR (v) THAT THE SOFTWARE WILL BE COMPATIBLE WITH ANY HARDWARE OR SYSTEMS SOFTWARE CONFIGURATION.

(e) Comprehensive management reports in electronic, downloadable format on a, as applicable to Client, monthly, quarterly, and/or annual basis shall be available for access by Client. Reports to include the following information: (i) name, location, and date of inspections; (ii) number of facilities inspected/surveyed; and (iii) number of facilities compliant/non-compliant.

7. Confidentiality. From time to time during the Term, either Party (as the "**Disclosing Party**") may disclose or make available to the other Party (as the "**Receiving Party**"), non-public, proprietary, and confidential information of Disclosing Party, whether disclosed in writing or orally, and whether or not labeled as "confidential" ("**Confidential Information**"); provided, however, that Confidential Information does not include any information that: (a) is or becomes generally available to the public other than as a result of Receiving Party's breach of this Section 7; (b) is or becomes available to the Receiving Party on a non-confidential basis from a third-party source that was not legally or contractually restricted from disclosing such information; (c) the Receiving Party establishes by documentary evidence, was in Receiving Party's possession prior to Disclosing Party's disclosure hereunder; or (d) the Receiving Party establishes by documentary evidence, was or is independently developed by Receiving Party or its personnel without using any of the Disclosing Party's Confidential Information. The Receiving Party shall: (i) protect and safeguard the confidentiality of the Disclosing Party's Confidential

Information with at least the same degree of care as the Receiving Party would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care; (ii) not use the Disclosing Party's Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and (iii) not disclose any such Confidential Information to any person or entity, except to the Receiving Party's Representatives (as hereinafter defined) who need to know the Confidential Information to assist the Receiving Party, or act on its behalf, to exercise its rights or perform its obligations under this Agreement. If the Receiving Party becomes legally compelled to disclose any Confidential Information, the Receiving Party shall provide: (A) prompt written notice of such requirement so that the Disclosing Party may seek, at its sole cost and expense, a protective order or other remedy; and (B) reasonable assistance, at the Disclosing Party's sole cost and expense, in opposing such disclosure or seeking a protective order or other limitations on disclosure. If, after providing such notice and assistance as required herein, the Receiving Party remains required by applicable law to disclose any Confidential Information, the Receiving Party shall disclose no more than that portion of the Confidential Information which, on the advice of the Receiving Party's legal counsel, the Receiving Party is legally required to disclose and, upon the Disclosing Party's request, shall use commercially reasonable efforts to obtain assurances from the applicable court or agency that such Confidential Information will be afforded confidential treatment. As used herein, "**Representatives**" mean a Party's affiliates and each of their respective employees, agents, contractors, subcontractors, officers, directors, partners, shareholders, attorneys, third-party advisors, successors and permitted assigns.

8. Indemnification. Client shall defend, indemnify, and hold harmless Company and its affiliates and its and their respective members, managers, officers, directors, employees, agents, successors, and permitted assigns from and against all Losses (as defined herein) arising out of or resulting from any third-party claim arising out of or resulting from: (a) bodily injury, death of any person, or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Client; or (b) Client's breach of any representation, warranty, or obligation of Client in this Agreement. As used herein, "**Losses**" mean all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers.

9. Representations and Warranties. Each Party represents and warrants to the other Party that: (a) if an entity, it is duly organized, validly existing and in good standing as a corporation or other entity as represented herein under the laws and regulations of its jurisdiction of incorporation, organization, or chartering, or, if a municipal agency, it has the authority under the laws of its state of jurisdiction; (b) it has the full right, power, and authority to enter into this Agreement, to grant the rights and licenses granted hereunder, and to perform its obligations hereunder; (c) the execution of this Agreement by its representative whose signature is set forth at the end hereof has been duly authorized by all necessary corporate action of the Party; and (d) when executed and delivered by such Party, this Agreement will constitute the legal, valid, and binding obligation of such Party, enforceable against such Party in accordance with its terms.

10. Limited Warranty.

(a) Company warrants that it shall perform the Services: (i) in accordance with the terms and subject to the conditions set out in the respective Proposal and this Agreement; (ii) using personnel of industry standard skill, experience, and qualifications; and (iii) in a timely,

workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

(b) Company's sole and exclusive liability and Client's sole and exclusive remedy for breach of this warranty shall be as follows:

i. Company shall use commercially reasonable efforts to promptly cure any such breach; provided, that if Company cannot cure such breach within a reasonable time (but no more than thirty (30) days) after Client's written notice of such breach, Client may, at its option, terminate the Agreement by serving written notice of termination in accordance with Section 12.

ii. In the event the Agreement is terminated pursuant to Section 10(b)(i) above, Company shall within thirty (30) days after the effective date of termination, refund to Client any fees paid by Client as of the date of termination for the Service or Deliverables, less a deduction equal to the fees for receipt or use of such Deliverables or Service up to and including the date of termination on a pro-rated basis.

iii. The foregoing remedy shall not be available unless Client provides written notice of such breach within thirty (30) days after delivery of such Service or Deliverable to Client.

iv. COMPANY MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN SECTION 10(a) ABOVE. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.

11. Limitation of Liability. IN NO EVENT SHALL COMPANY BE LIABLE TO CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. IN NO EVENT SHALL COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID TO COMPANY PURSUANT TO THE APPLICABLE PROPOSAL GIVING RISE TO THE CLAIM.

12. Term and Termination. This Agreement shall commence on the effective date of the Proposal and shall continue thereafter (a) for the term set forth in the Proposal or (b) if the term is silent, until the Services are completed by Company, unless, in either case, earlier terminated by either Party as set forth herein (the "**Term**"). Upon commencement of each Proposal, Client acknowledges and agrees that the fees owed by Client to Company shall be subject to an annual increase equal to the Consumer Price Index for All Urban Consumers (CPI-U); U.S. City Average; All items, not seasonally adjusted, 1982–1984=100 reference base, as of such annual fee increase date, or 4%, whichever is greater. Either Party may terminate this Agreement, effective upon written notice to the other Party (the "**Defaulting Party**"), if the Defaulting Party: (i) breaches this Agreement, and such breach is incapable of cure, or with respect to a breach capable of cure, the Defaulting Party does not cure such breach within thirty (30) days after receipt of written notice of such breach; (ii) becomes insolvent or admits its inability to pay its debts generally as they become due; (iii) becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within seven (7) business days or is not dismissed or vacated within forty-five (45) days after filing; (iv) is dissolved or liquidated or takes any corporate action for such purpose; (v) makes a general assignment for the benefit of creditors; or (vi) has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. Termination of this Agreement will not automatically terminate any outstanding Proposal, and the applicable

Proposal shall continue in full force and effect until (A) completion of the Services set forth in the applicable outstanding Proposal (B) termination of the applicable Proposal pursuant to additional terms set forth therein, or (C) termination of the Proposal by the non-Defaulting Party.

13. Insurance.

(a) During the term of this Agreement, Client shall, at its own expense, maintain and carry insurance with financially sound and reputable insurers, in full force and effect that includes, but is not limited to, commercial general liability on an all-risk basis and including extended coverage for matters set forth in this Agreement with financially sound and reputable insurers. Upon Company's request, Client shall provide Company with a certificate of insurance from Client's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance shall name Company as an additional insured. Client shall provide Company with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy. Except where prohibited by law, Client shall require its insurer to waive all rights of subrogation against Company's insurers and Company.

(b) During the term of this Agreement, Company shall, at its own expense, maintain and carry the following types of insurance: (i) Comprehensive General Liability with limits no less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) in the aggregate; (ii) Excess Umbrella Liability with limits no less than five million dollars (\$5,000,000) per occurrence and five million dollars (\$5,000,000) in the aggregate; (iii) Automobile Liability with limits no less than one million dollars (\$1,000,000), combined single limit; (iv) Worker's Compensation with limits no less than one million dollars (\$1,000,000) per occurrence; and (v) Errors and Omissions Liability with limits no less than two million dollars (\$2,000,000) per occurrence and two million dollars (\$2,000,000) in the aggregate. Upon Client's request, Company shall provide Client with a certificate of insurance from Company's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance for the Comprehensive General Liability policy shall name Client as an additional insured. Company shall provide Client with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy.

14. Entire Agreement. This Agreement, including and together with any related Proposals, exhibits, schedules, attachments, and appendices, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, regarding such subject matter.

15. Notices. All notices, requests, consents, claims, demands, waivers, and other communications under this Agreement (each, a "**Notice**") must be in writing and addressed to the other Party at its address set forth on the Proposal (or to such other address that the receiving Party may designate from time to time in accordance with Section 15). Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section 15.

16. Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

17. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and

signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

18. Assignment; Successors and Assigns. Client shall not assign, transfer, delegate, or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Company. Any purported assignment or delegation in violation of this Section 18 shall be null and void. No assignment or delegation shall relieve Client of any of its obligations under this Agreement. Company may assign any of its rights or delegate any of its obligations to any affiliate or to any person acquiring all or substantially all of Company's assets without Client's consent. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

19. Relationship of the Parties. The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by Company be under its own control, Client being interested only in the results thereof. Company shall be solely responsible for supervising, controlling, and directing the details and manner of the completion of the Services. Nothing in this Agreement shall give Client the right to instruct, supervise, control, or direct the details and manner of the completion of the Services. The Services must meet Client's final approval and shall be subject to Client's general right of inspection throughout the performance of the Services and to secure satisfactory final completion. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

20. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

21. Choice of Law. This Agreement and all related documents including all exhibits attached hereto and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State in which Client's principal place of business is located, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State in which Client's principal place of business is located.

22. Waiver of Jury Trial. EACH PARTY ACKNOWLEDGES THAT ANY CONTROVERSY THAT MAY ARISE UNDER THIS AGREEMENT, INCLUDING EXHIBITS, SCHEDULES, ATTACHMENTS, AND APPENDICES ATTACHED TO THIS AGREEMENT, IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS, SCHEDULES, ATTACHMENTS, OR APPENDICES ATTACHED TO THIS AGREEMENT, OR THE TRANSACTIONS CONTEMPLATED HEREBY.

23. Force Majeure. No Party shall be liable or responsible to the other Party, or be deemed to have defaulted under or breached this

Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations of Client to make payments to Company hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted Party's ("**Impacted Party**") reasonable control, including, without limitation, the following force majeure events ("**Force Majeure Event(s)**"): (a) acts of God; (b) flood, fire, earthquake, pandemics, epidemics, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order, law, or actions; (e) embargoes or blockades in effect on or after the date of this Agreement; (f) national or regional emergency; (g) strikes, labor stoppages, or slowdowns, or other industrial disturbances; (h) telecommunication breakdowns, power outages or shortages, lack of warehouse or storage space, inadequate transportation services, or inability or delay in obtaining supplies of adequate or suitable materials; and (i) other similar events beyond the reasonable control of the Impacted Party. The Impacted Party shall give notice within ten (10) days of the Force Majeure Event to the other Party, stating the period of time the occurrence is expected to continue. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of fifteen (15) days following written notice given by it under this Section 23, the other Party may thereafter terminate this Agreement upon fifteen (15) days' written notice.

24. Publicity. Unless the a Party provides the other Party with written notice to the contrary or of any reasonable restrictions or requirements, such Party acknowledges and agrees that the other Party shall have the right to use such Party's name, likeness, and logos in any digital, online, and printed publicity or marketing materials prepared by the other Party and in presentations to current or prospective clients and others.

Appendix

Specific Qualifications & Experience

HydroCorp™ is a professional service organization that specializes in Cross Connection Control Programs. Cross Connection Control Program Management & Training is the main core and focus of our business. We are committed to providing water utilities and local communities with a cost-effective and professionally managed cross-connection control program in order to assist in protecting the public water supply.

- HydroCorp conducts over 110,000 Cross Connection Control Inspections **annually**.
- HydroCorp tracks and manages over 135,000+ backflow prevention assemblies for our Municipal client base.
- Our highly trained staff works in an efficient manner in order to achieve maximum productivity and keep program costs affordable. We have a detailed **system** and **process** that each of our field inspectors follow in order to meet productivity and quality assurance goals.
- Our municipal inspection team is committed to providing outstanding customer service to the water users in each of the communities we serve. We teach and train customer service skills in addition to the technical skills since our team members act as representatives of the community that we service.
- Our municipal inspection team has attended training classes and received certification from the following recognized Cross Connection Control Programs: UF TREEO, UW-Madison, and USC – Foundation for Cross Connection Control and Hydraulic Research, American Backflow Prevention Association (ABPA), American Society for Sanitary Engineering (ASSE). HydroCorp recognizes the importance of Professional Development and Learning. We invest heavily in internal and external training with our team members to ensure that each Field Service and Administrative team member has the skills and abilities to meet the needs of our clients.
- We have a trained administrative staff to handle client needs, water user questions and answer telephone calls in a professional, timely, and courteous manner. Our administrative staff can answer most technical calls related to the cross-connection control program and have attended basic cross-connection control training classes.
- HydroCorp currently serves over 550 communities in Michigan, Wisconsin, Minnesota, Maryland, Delaware, Virginia, California, Idaho, Utah & Florida. We still have our first customer!
- HydroCorp and its' staff are active members in many water industry associations including: National Rural Water Association, State Rural Water Associations, National AWWA, State AWWA Groups, HydroCorp is committed to assisting these organizations by providing training classes, seminars, and assistance in the area of Cross Connection Control.
- Several Fortune 500 companies have relied on HydroCorp to provide Cross Connection Control Surveys, Program Management & Reporting to assist in meeting state/local regulations as well as internal company guidelines.



STAFF REPORT

Date: July 21, 2026

To: Sewer and Water Utility Committee

Re: 2016 Chevy Silverado-Surplus Declaration

Author(s): Megan Barnes, Utilities Director

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

POLICY ISSUE(S)

“Should the Village Board declare the Utilities 2016 Chevrolet Silverado, as 'surplus large Village personal property and/or equipment' and task the Sewer and Water Utilities Committee with directing staff to take the preferred course of action with respect to the sale or disposition of the 2016 Chevrolet Silverado?”

BACKGROUND INFORMATION

Resolution 388-091818 created the Village of Sister Bay’s Formal Policy Regarding the Disposition or Sale of Surplus Personal Property or Equipment. The value of the 2016 Chevrolet Silverado is estimated to be more than \$1,000.00, the policy associated with the value is summarized below:

As To Surplus Personal Property Or Equipment With a Value Of More Than \$1,000.00:

In the event that such property or equipment can no longer be utilized by any department of the Village, the Village Board shall declare that the item(s) are officially considered “surplus large Village personal property and/or equipment, and the affected oversight committee shall be charged with directing staff to take the preferred course of action with respect to the sale or disposition of it. (Options to be considered by the oversight committee are establishing a stated “asking” price and conducting an advertised public sale, listing the item(s) to other municipalities via a sealed bid process with award being made to the highest bidder, trading it in, or donation to a certified non-profit organization if an identified public purpose will be served.)

PRIOR ACTION/REVIEW

The Utilities 2016 Chevrolet Silverado was planned for sale as part of the 2026 budget planning process. An estimation was included in the 2026 budget that \$10,000 would be recouped from the sale of the 2016 Chevrolet Silverado. Photographs of the 2016 Chevrolet Silverado were taken and sent to the Marina and Parks Department to see if they would have any need for the truck. Marina did not have a need for the truck, and no response was received from the Parks Department.

RECOMMENDED ACTION(S)

Village staff recommends that the Village Board declare the Utilities 2016 Chevrolet Silverado as “surplus large personal property and/or equipment” and task the Sewer and Water Utilities Committee with directing staff to take the preferred course of action with respect to the sale or disposition of the 2016 Chevrolet Silverado.

If the Village Board were in favor of this policy action, the following motion may be made:

“I move to declare the Utilities 2016 Chevrolet Silverado as “surplus large personal property and/or equipment” and task the Sewer and Water Utilities Committee with directing staff to take the preferred course of action with respect to the sale or disposition of the 2016 Chevrolet Silverado.”

POLICY ALTERNATIVE(S)

The Village Board could take the following actions:

- Approve
- Approve with modifications.
- Deny
- Table

ATTACHMENT(S)

1. Resolution 388-091818 (For Reference)
2. 2016 Chevrolet Silverado Photographs

RESOLUTION No 388 - 091818
CREATING THE VILLAGE OF SISTER BAY'S
FORMAL POLICY REGARDING THE DISPOSITION OR SALE OF SURPLUS
PERSONAL PROPERTY OR EQUIPMENT

WHEREAS, some Department Heads have asked for guidance from Village officials with respect to the preferred course of action when personal property or equipment which is owned by the Village of Sister Bay no longer serves any useful purpose in the department in which it was originally being utilized; and,

WHEREAS, it does not appear that the Village ever had a formal written policy which pertains to this issue.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Sister Bay that the attached written policy which describes the designated course of action which shall be taken when Department Heads wish to dispose of or sell any surplus Village owned personal property or equipment is hereby enacted and shall be adhered to by all Village employees and officials from this date forward.

Introduced at a regular meeting of the Board of Trustees of the Village of Sister Bay held this 18th day of September, 2018.

Passed and adopted this 18th day of September, 2018.


 David W. Lienau, Village President

ATTEST:


 Heidi L. Teich, Village Clerk

VOTE: Ayes 7 Noes 0

VILLAGE OF SISTER BAY POLICY REGARDING THE DISPOSITION OR SALE OF SURPLUS PERSONAL PROPERTY OR EQUIPMENT

AS TO SURPLUS PERSONAL PROPERTY OR EQUIPMENT WITH A VALUE OF \$1,000.00 OR LESS:

When personal property or equipment which is owned by the Village of Sister Bay with a value of \$1,000.00 or less no longer serves any useful purpose in the department in which it is being utilized the affected Department Head shall first determine whether any other Village department would have a use for that equipment or property, and, if another Department Head expresses interest in utilizing it, it shall immediately be transferred to the other department.

In the event such property or equipment can no longer be utilized by any department of the Village, the Village Board shall formally declare that the item(s) are officially considered "surplus small Village personal property and/or equipment", and if the property has little or no value, it shall be destroyed. If, on the other hand, the property still has some value, staff shall establish a fair and equitable asking price and advertise it as being for sale to the public, or list it on an on-line auction website(s). If the property or equipment is listed on an on-line auction website(s), award shall be made to the highest bidder. The Finance Director shall see that the proceeds of any type of sale are allocated in accord with established Village financial policies and procedures.

AS TO SURPLUS PERSONAL PROPERTY OR EQUIPMENT WITH A VALUE OF MORE THAN \$1,000.00:

When personal property or equipment which is owned by the Village of Sister Bay with a value of more than \$1,000.00 no longer serves any useful purpose in the department in which it is being utilized the affected Department Head shall first determine whether any other Village department would have a use for that equipment or property, and, if another Department Head expresses interest in utilizing it, a referral shall be made to the appropriate oversight committee, which will be charged with making a formal recommendation to the Village Board regarding transfer of the item(s), and, if deemed to be appropriate, the amount of the financial allocation(s) which shall be made.

In the event such property or equipment can no longer be utilized by any department of the Village, the Village Board shall declare that the item(s) are officially considered "surplus large Village personal property and/or equipment, and the affected oversight committee shall be charged with directing staff to take the preferred course of action with respect to the sale or disposition of it. (Options to be considered by the oversight committee are establishing a stated "asking" price and conducting an advertised public sale, listing the item(s) on an on-line auction website(s) with award being made to the highest bidder, acceptance of sealed bids in the Village Office with award being made to the highest bidder, offering the item(s) to other municipalities via a sealed bid process with award being made to the highest bidder, trading it in, or donation to a certified non-profit organization if an identified public purpose will be served.) The Finance Director shall likewise see that the proceeds of any type of sale are allocated in accord with established Village financial policies and procedures.



Photographs

Date: July 21, 2026

To: Village Board
Re: 2016 Chevrolet Silverado Photographs
Author(s): Megan Barnes, Utilities Director

Photographs of the 2016 Chevrolet Silverado:









VILLAGE OF SISTER BAY

Payment Approval Report - Village Board Format

Page: 1

Report dates: 1/1/2026-12/31/2026

Jul 16, 2026 11:26AM

Report Criteria:

Detail report.

Invoice detail records above \$0 included.

Only paid invoices included.

Invoice Detail.Input date = 06/13/2026-07/17/2026

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL
10001									
10001	A-1 ELEVATOR SALES & SE	25562	SEMI-ANNUAL SERVICE	07/01/2026	183.00	183.00	07/02/2026		100
10005									
10005	ACTION ELECTRIC INC	3572	CHANGE CONTROL- WW	07/01/2026	402.50	402.50	07/09/2026		620
10007									
10007	ACTION APPRAISERS INC	4076.00	2026 MAINTENANCE WORK	07/01/2026	4,076.00	4,076.00	07/02/2026		100
12221									
12221	BAY-LAKE REGIONAL PLAN	7630	FOR THE PERIOD OF MAY 1-JU	06/19/2026	106.43	106.43	06/25/2026		100
12242									
12242	GA COMPUTER SERVICES	7439	MARINA SECURITY UPDATES	07/14/2026	400.00	400.00	07/16/2026		690
12242	GA COMPUTER SERVICES	7400	MARINA SECURITY UPDATES	06/17/2026	119.95	119.95	06/18/2026		690
12242	GA COMPUTER SERVICES	INV- 7389	ADMIN- PRINTER WORK- HOOK	06/10/2026	150.00	150.00	06/18/2026		100
12242	GA COMPUTER SERVICES	INV-7394	ADMIN- IT MONTHLY SECURITY	06/13/2026	590.00	590.00	06/18/2026		100
12242	GA COMPUTER SERVICES	INV-7395	WORKJ VSB - UTILITIES OFFIC	06/13/2026	68.00	68.00	06/18/2026		610
12242	GA COMPUTER SERVICES	INV-7395	WORKJ VSB - UTILITIES OFFIC	06/13/2026	118.00	118.00	06/18/2026		620
12242	GA COMPUTER SERVICES	INV-7395	WORKJ VSB - UTILITIES OFFIC	06/13/2026	14.00	14.00	06/18/2026		630
12242	GA COMPUTER SERVICES	INV-7396	PW- IT SECURITY UPDATES	06/13/2026	150.00	150.00	06/18/2026		100
12242	GA COMPUTER SERVICES	INV-7397	MARINA SECURITY UPDATES	06/15/2026	400.00	400.00	06/18/2026		690
12242	GA COMPUTER SERVICES	INV-7426	ADMIN- CLERK PERMISSIONS	07/08/2026	250.00	250.00	07/09/2026		100
12242	GA COMPUTER SERVICES	INV-7426	TREASURER- COMPUTER SET	07/08/2026	150.00	150.00	07/09/2026		100
12242	GA COMPUTER SERVICES	INV-7429	PW- VPN CONNECTION	07/10/2026	120.00	120.00	07/16/2026		100
12242	GA COMPUTER SERVICES	INV-7430	VPN - UTILITIES OFFICE-W	07/10/2026	40.80	40.80	07/16/2026		610
12242	GA COMPUTER SERVICES	INV-7430	VPN - UTILITIES OFFICE-WW	07/10/2026	70.80	70.80	07/16/2026		620
12242	GA COMPUTER SERVICES	INV-7430	VPN - UTILITIES OFFICE-C	07/10/2026	8.40	8.40	07/16/2026		630
12242	GA COMPUTER SERVICES	INV-7436	ADMIN- IT MONTHLY SECURITY	07/13/2026	590.00	590.00	07/16/2026		100
12242	GA COMPUTER SERVICES	INV-7438	PW- IT SECURITY UPDATES	07/13/2026	150.00	150.00	07/16/2026		100
14309									
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	BOARD OF REVIEW- FOOD	06/18/2026	130.80	130.80	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	ADMIN- RECOGNITION/LUNCH	06/18/2026	114.84	114.84	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	ADOBE	06/18/2026	21.09	21.09	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	BEEN VERIFIED	06/18/2026	28.37	28.37	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	HEYGOV-CLERK MINUTES	06/18/2026	269.10	269.10	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	WALMART- ENVELOPES/COPY	06/18/2026	92.41	92.41	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	GRASS CUTTING MASK- PARKS	06/18/2026	31.60	31.60	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	CRIMP CLAMP- SPRINKLER RE	06/18/2026	30.32	30.32	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	PINCH CLAMPS- 10 PK -PARKS	06/18/2026	19.12	19.12	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	TRIMMER HEAD REPLACEMEN	06/18/2026	39.97	39.97	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	HOTEL- FIREWORKS PICKUP	06/18/2026	130.58	130.58	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	GO DADDY DOMAIN RENEWAL	06/18/2026	23.19	23.19	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	ADOBE	06/18/2026	239.88	239.88	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	WALMART-BOOKENDS,COPY P	06/18/2026	141.10	141.10	06/25/2026		100
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	HEYGOV-CLERK MINUTES	06/18/2026	10.16	10.16	06/25/2026		610
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	DATCP -WATER TESTING SUPP	06/18/2026	36.00-	36.00-	06/25/2026		610
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	COMPACTLOGIX 2MB ENET CO	06/18/2026	983.00	983.00	06/25/2026		620
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	COMPACTLOGIX 2MB ENET CO	06/18/2026	2,500.00	2,500.00	06/25/2026		620
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	COMPACTLOGIX 2MB ENET CO	06/18/2026	2,500.00	2,500.00	06/25/2026		620
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	HEYGOV-CLERK MINUTES	06/18/2026	17.64	17.64	06/25/2026		620
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	PRETREATMENT PLC -WWTP	06/18/2026	13.00	13.00	06/25/2026		620
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	HEYGOV-CLERK MINUTES	06/18/2026	2.10	2.10	06/25/2026		630
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	SITEGROUND HOSTING- MARI	06/18/2026	359.88-	359.88-	06/25/2026		690
14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	DOLLY TIRE- MARINA	06/18/2026	32.35	32.35	06/25/2026		690

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14309	ELAN FINANCIAL SERVICES	Acct#4657 6/18	BATTERIES- MARINA-DOCK	06/18/2026	16.58	16.58	06/25/2026		690
14310									
14310	CAPTAIN COMMODES INC	15290	PRETREATMENT PORTA POTTY	06/10/2026	125.00	125.00	06/18/2026		620
14310	CAPTAIN COMMODES INC	15617	COMMODE RENTAL - DOG PAR	06/29/2026	125.00	125.00	07/02/2026		100
14310	CAPTAIN COMMODES INC	15741	SLUDGE HAULING	07/01/2026	6,289.01	6,289.01	07/02/2026		620
14310	CAPTAIN COMMODES INC	15832	PRETREATMENT PORTA POTTY	07/08/2026	125.00	125.00	07/09/2026		620
17506									
17506	CELLCOM	245660	CELLPHONES- PARKS	07/05/2026	269.80	269.80	07/09/2026		100
17506	CELLCOM	245660	CELLPHONES - ZONING	07/05/2026	80.18	80.18	07/09/2026		100
17506	CELLCOM	245660	CELLPHONE - MARINA	07/05/2026	71.91	71.91	07/09/2026		690
17506	CELLCOM	245855	CELLPHONES- W	07/05/2026	107.24	107.24	07/09/2026		610
17506	CELLCOM	245855	CELLPHONES- WW	07/05/2026	186.10	186.10	07/09/2026		620
17506	CELLCOM	245855	CELLPHONES- C	07/05/2026	22.08	22.08	07/09/2026		630
17515									
17515	Caselle LLC	INV-21029	COMMUNITY PAYMENT PORTA	06/20/2026	204.00	204.00	07/16/2026		610
17515	Caselle LLC	INV-21029	COMMUNITY PAYMENT PORTA	06/20/2026	354.00	354.00	07/16/2026		620
17515	Caselle LLC	INV-21029	COMMUNITY PAYMENT PORTA	06/20/2026	42.00	42.00	07/16/2026		630
17515	Caselle LLC	INV-21030	SEMI-ANNUAL SOFTWARE SUP	06/20/2026	153.00	153.00	07/16/2026		610
17515	Caselle LLC	INV-21030	SEMI-ANNUAL SOFTWARE SUP	06/20/2026	265.50	265.50	07/16/2026		620
17515	Caselle LLC	INV-21030	SEMI-ANNUAL SOFTWARE SUP	06/20/2026	31.50	31.50	07/16/2026		630
20007									
20007	DELTA DENTAL OF WIS	2576120	DENTAL INSURANCE - JULY 202	06/16/2026	617.42	617.42	06/18/2026		100
20007	DELTA DENTAL OF WIS	August 2026	DENTAL INSURANCE - AUGUST	07/16/2026	617.42	617.42	07/16/2026		100
20438									
20438	DEPT OF EMPLOYEE TRUS	July 2026	HEALTH INS. - EMPLOYER AMT	07/09/2026	22,816.35	22,816.35	07/09/2026		100
20438	DEPT OF EMPLOYEE TRUS	July 2026	HEALTH INS. - EMPLOYEE AMT	07/09/2026	4,026.41	4,026.41	07/09/2026		100
20438	DEPT OF EMPLOYEE TRUS	July 2026	DENTAL INS. - EMPLOYER AMT	07/09/2026	878.34	878.34	07/09/2026		100
20438	DEPT OF EMPLOYEE TRUS	July 2026	DENTAL INS. - EMPLOYEE AMT	07/09/2026	155.00	155.00	07/09/2026		100
20450									
20450	DOOR COUNTY TREASURE	MFL-2025 Pay	COUNTY MLF PAYMENT 20%	07/15/2026	.80	.80	07/16/2026		100
20451									
20451	DOOR COUNTY HIGHWAY D	2026-3300020	STREET SWEEPING, SIGN REP	06/12/2026	4,009.76	4,009.76	06/18/2026		100
20451	DOOR COUNTY HIGHWAY D	2026-3300020	FIELD ROLLING HARDBALL	06/12/2026	595.03	595.03	06/18/2026		100
20451	DOOR COUNTY HIGHWAY D	2026-3300020	FIELD ROLLING SOFTBALL	06/12/2026	267.36	267.36	06/18/2026		100
20476									
20476	DORNER INC	PS-INV103132	CURB STOP REPAIR-10640 SIS	06/08/2026	5,064.28	5,064.28	06/18/2026		610
20507									
20507	EAGLE MECHANICAL INC	39442	AC - ADMIN BLDG	06/27/2026	438.75	438.75	07/16/2026		100
20512									
20512	EFTPS - ONLINE 941 PAYME	PR0620260	PRINT PAPER CHECK TO UPDA	06/23/2026	3,528.92	3,528.92	06/23/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0620260	PRINT PAPER CHECK TO UPDA	06/23/2026	3,528.92	3,528.92	06/23/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0620260	PRINT PAPER CHECK TO UPDA	06/23/2026	825.31	825.31	06/23/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0620260	PRINT PAPER CHECK TO UPDA	06/23/2026	825.31	825.31	06/23/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0620260	PRINT PAPER CHECK TO UPDA	06/23/2026	4,938.56	4,938.56	06/23/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0629260	PRINT PAPER CHECK TO UPDA	06/24/2026	712.24	712.24	06/24/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0629260	PRINT PAPER CHECK TO UPDA	06/24/2026	712.24	712.24	06/24/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0629260	PRINT PAPER CHECK TO UPDA	06/24/2026	166.58	166.58	06/24/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0629260	PRINT PAPER CHECK TO UPDA	06/24/2026	166.58	166.58	06/24/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0629260	PRINT PAPER CHECK TO UPDA	06/24/2026	158.69	158.69	06/24/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0704260	PRINT PAPER CHECK TO UPDA	07/09/2026	3,684.19	3,684.19	07/09/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0704260	PRINT PAPER CHECK TO UPDA	07/09/2026	3,684.19	3,684.19	07/09/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0704260	PRINT PAPER CHECK TO UPDA	07/09/2026	861.62	861.62	07/09/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0704260	PRINT PAPER CHECK TO UPDA	07/09/2026	861.62	861.62	07/09/2026		100
20512	EFTPS - ONLINE 941 PAYME	PR0704260	PRINT PAPER CHECK TO UPDA	07/09/2026	5,234.52	5,234.52	07/09/2026		100
20514									
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - ADMIN	07/07/2026	22.97	22.97	07/09/2026		100
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - CLERK	07/07/2026	11.48	11.48	07/09/2026		100

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20514	ERC INC	ERC-IN-10275	EAP BENEFITS - FINANCE	07/07/2026	11.48	11.48	07/09/2026		100
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - PARKS & STRE	07/07/2026	57.42	57.42	07/09/2026		100
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - WATER	07/07/2026	20.68	20.68	07/09/2026		610
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - WASTEWATER	07/07/2026	41.35	41.35	07/09/2026		620
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - COLLECTION	07/07/2026	6.89	6.89	07/09/2026		630
20514	ERC INC	ERC-IN-10275	EAP BENEFITS - MARINA	07/07/2026	11.48	11.48	07/09/2026		690
30701									
30701	FRONTIER	090205-5 6/25/	VH ELEVATOR PHONE	06/25/2026	7.00	7.00	07/09/2026		100
30701	FRONTIER	June26920159	PHONES-W	06/25/2026	138.32	138.32	07/09/2026		610
30701	FRONTIER	June26920159	PHONES-WW	06/25/2026	138.31	138.31	07/09/2026		620
30750									
30750	GOING CO INC	123964 7/1/26	RECYCLE- MARINA	07/01/2026	168.05	168.05	07/09/2026		690
30750	GOING CO INC	123964 7/1/26	GARBAGE- MARINA	07/01/2026	497.15	497.15	07/09/2026		690
30750	GOING CO INC	123997 7/1/26	VILLAGE GARBAGE	07/01/2026	20,124.07	20,124.07	07/09/2026		100
30750	GOING CO INC	123997 7/1/26	VILLAGE RECYCLING	07/01/2026	3,013.54	3,013.54	07/09/2026		100
30750	GOING CO INC	125523 7/1/23	GARBAGE - MAINT	07/01/2026	551.96	551.96	07/09/2026		100
30750	GOING CO INC	125523 7/1/23	RECYCLING - MAINT	07/01/2026	104.30	104.30	07/09/2026		100
30750	GOING CO INC	312532	WWTP RUBBISH REMOVAL	07/01/2026	176.64	176.64	07/09/2026		620
30750	GOING CO INC	325803 7/1/26	RECYCLING - FIRE STATION	07/01/2026	69.68	69.68	07/09/2026		100
30751									
30751	GREAT-WEST TRUST COMP	PR0620260	Great West Deferred Comp. DEF	06/23/2026	185.00	185.00	06/23/2026		100
30751	GREAT-WEST TRUST COMP	PR0620260	Great West Deferred Comp. DEF	06/23/2026	125.00	125.00	06/23/2026		100
30751	GREAT-WEST TRUST COMP	PR0704260	Great West Deferred Comp. DEF	07/09/2026	185.00	185.00	07/09/2026		100
30751	GREAT-WEST TRUST COMP	PR0704260	Great West Deferred Comp. DEF	07/09/2026	125.00	125.00	07/09/2026		100
31809									
31809	HSABANK	June 2026	MAY 2026 EMPLOYER AND EMP	06/16/2026	5,847.56	5,847.56	06/18/2026		100
40963									
40963	INSPECTION SPECIALISTS	June 2026	BUILDING INSPECTION - JUN '2	07/02/2026	981.90	981.90	07/09/2026		100
41010									
41010	JERRY'S FLOWERS	6045	FLOWER BED - POST OFFICE	06/30/2026	1,161.00	1,161.00	07/16/2026		100
41010	JERRY'S FLOWERS	6045	FLOWER POTS/SPRING PLANTI	06/30/2026	3,046.42	3,046.42	07/16/2026		100
41011									
41011	JIM'S GOLF CARS INC	32368	MCOR 4	05/27/2026	436.81	436.81	06/18/2026		100
41011	JIM'S GOLF CARS INC	32369	SWITCH,ROCKER-DOUBLE POL	05/27/2026	250.76	250.76	06/18/2026		100
41316									
41316	MARCO INC	42303287	GENERAL COPIES	06/20/2026	111.12	111.12	06/25/2026		100
41316	MARCO INC	42303287	ZONING COPIES	06/20/2026	8.77	8.77	06/25/2026		100
41316	MARCO INC	42303287	STR COPIES	06/20/2026	267.02	267.02	06/25/2026		100
41316	MARCO INC	42303287	PUBLIC WORKS COPIES	06/20/2026	2.24	2.24	06/25/2026		100
41316	MARCO INC	42303287	GREEN TIER- COPIES TREE GI	06/20/2026	6.11	6.11	06/25/2026		100
41316	MARCO INC	42303287	MARINA COPIES	06/20/2026	.60	.60	06/25/2026		690
41316	MARCO INC	581763562	UTILITIES COPIES - W	05/01/2026	61.44	61.44	06/18/2026		610
41316	MARCO INC	581763562	UTILITIES COPIES - WW	05/01/2026	106.61	106.61	06/18/2026		620
41316	MARCO INC	581763562	UTILITIES COPIES - C	05/01/2026	12.64	12.64	06/18/2026		630
41316	MARCO INC	583948872	UTILITIES COPIES- W	06/07/2026	35.94	35.94	06/18/2026		610
41316	MARCO INC	583948872	UTILITIES COPIES- WW	06/07/2026	62.36	62.36	06/18/2026		620
41316	MARCO INC	583948872	UTILITIES COPIES - C	06/07/2026	7.39	7.39	06/18/2026		630
41316	MARCO INC	INV15421429	UTILITIES COPIES - W	07/01/2026	18.65	18.65	07/02/2026		610
41316	MARCO INC	INV15421429	UTILITIES COPIES - WW	07/01/2026	32.35	32.35	07/02/2026		620
41316	MARCO INC	INV15421429	UTILITIES COPIES - C	07/01/2026	3.84	3.84	07/02/2026		630
41319									
41319	MAY'S SPORT CENTER	20263728	99969-6296 OIL,4CYK 10W40 1Q	07/06/2026	239.76	239.76	07/16/2026		100
41319	MAY'S SPORT CENTER	20263776	140-1240 BLADEDROP OFF THU	07/06/2026	449.82	449.82	07/16/2026		100
41319	MAY'S SPORT CENTER	2630782	PICK UP/DELIVERY	07/09/2026	85.00	85.00	07/16/2026		100
41319	MAY'S SPORT CENTER	2630782	LABOR LAWN & GARDEN: DEC	07/09/2026	55.00	55.00	07/16/2026		100
41319	MAY'S SPORT CENTER	2630782	SHOP SUPPLIES/EPA/RECYCLE	07/09/2026	8.40	8.40	07/16/2026		100

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42107									
42107	LA VINE'S ICE LLC	46169,46076,4	MARINA - ICE	07/01/2026	336.00	336.00	07/02/2026		690
51410									
51410	NAPA STURGEON BAY	352016	OIL FIL	06/15/2026	10.90	10.90	06/18/2026		100
51410	NAPA STURGEON BAY	355438	NAPASYN 5W30 QT	07/14/2026	143.88	143.88	07/16/2026		100
51410	NAPA STURGEON BAY	355438	NAPAGOLD OIL FILTER	07/14/2026	5.45	5.45	07/16/2026		100
61539									
61539	OFFICE DEPOT BUSINESS	471812688001	STR- OFFICE SUPPLIES/CARDS	06/24/2026	79.92	79.92	07/09/2026		100
61539	OFFICE DEPOT BUSINESS	473035123001	ZONING- OFFICE SUPPLIES/ A	06/19/2026	65.30	65.30	07/09/2026		100
61547									
61547	ORKIN PEST CONTROL INC	297753132	ADMIN BLDG PEST CONTROL	06/22/2026	131.13	131.13	06/25/2026		100
61547	ORKIN PEST CONTROL INC	299245722	ADMIN BLDG PEST CONTROL	07/06/2026	131.13	131.13	07/09/2026		100
61614									
61614	PENINSULA PULSE	38690	HELP WANTED AD- PARKS/PW	06/01/2026	257.06	257.06	06/25/2026		100
61614	PENINSULA PULSE	38726	LIQ LIC NOTICES	06/01/2026	281.44	281.44	06/25/2026		100
61614	PENINSULA PULSE	38726	BOARD OF REVIEW 5/8/26, 5/15	06/01/2026	113.17	113.17	06/25/2026		100
61619									
61619	PENINSULA PAINTING	Initial Deposit	INITIAL DEPOSIT SPORT COMP	06/15/2026	1,000.00	1,000.00	06/25/2026		100
61630									
61630	PIGGLY WIGGLY	Piggly 7/1/26	BOARD OF REVIEW- WATER/PL	07/01/2026	8.28	8.28	07/16/2026		100
61630	PIGGLY WIGGLY	Piggly 7/1/26	UTILITY SUPPLIES	07/01/2026	41.34	41.34	07/16/2026		620
61630	PIGGLY WIGGLY	Piggly 7/1/26	UTILITY LAB SUPPLIES	07/01/2026	121.42	121.42	07/16/2026		620
61630	PIGGLY WIGGLY	Piggly 7/1/26	MARINA- WATER/BEV RESALE	07/01/2026	78.23	78.23	07/16/2026		690
61637									
61637	PITNEY BOWES INC	Acct#48299457	POSTAGE FOR METER	06/25/2026	2,000.00	2,000.00	06/25/2026		100
71907									
71907	CLIFTONLARSONALLEN LL	L261430145	2025 AUDIT BILLING GENERAL	07/16/2026	4,828.81	4,828.81	07/16/2026		100
71907	CLIFTONLARSONALLEN LL	L261430145	2025 AUDIT BILLING-TID #2	07/16/2026	823.09	823.09	07/16/2026		510
71907	CLIFTONLARSONALLEN LL	L261430145	2025 AUDIT BILLING - WATER	07/16/2026	1,124.07	1,124.07	07/16/2026		610
71907	CLIFTONLARSONALLEN LL	L261430145	2025 AUDIT BILLING - WASTEW	07/16/2026	1,950.60	1,950.60	07/16/2026		620
71907	CLIFTONLARSONALLEN LL	L261430145	2025 YEAR END WORK - COLLE	07/16/2026	231.43	231.43	07/16/2026		630
71907	CLIFTONLARSONALLEN LL	L261430145	2025 YEAR END WORK - MARIN	07/16/2026	754.50	754.50	07/16/2026		690
71920									
71920	SISTER BAY ADVANCEMEN	3226	PROMOTIONAL CARDS FOR TH	06/24/2026	85.43	85.43	06/25/2026		100
71927									
71927	SISTER BAY/LIBERTY GRO	Qtr 3 2026 Sup	SUPPORT - 3RD QTR LESS FIR	07/07/2026	13,363.17	13,363.17	07/09/2026		100
71927	SISTER BAY/LIBERTY GRO	Qtr 3 2026 Sup	FIRE DUES 2026	07/07/2026	33,361.83	33,361.83	07/09/2026		100
71930									
71930	SISTER BAY/LIBERTY GRO	Qtr 3 Contributi	3RD QTR SUPPORT	07/07/2026	10,472.00	10,472.00	07/09/2026		100
72050									
72050	TOWN OF LIBERTY GROVE	1806	COLD MIX - 1 TON	06/12/2026	120.00	120.00	06/18/2026		100
72997									
72997	MARMIC FIRE & SAFETY C	D693868	FIRE EXT. MAINT./INSP.- MARIN	07/07/2026	170.65	170.65	07/09/2026		690
73003									
73003	VERIZON BUSINESS	68574552	VILLAGE PHONE - LONG DISTA	07/08/2026	.29	.29	07/09/2026		100
81988									
81988	WARNER-WEXEL LLC	253217	CUSTODIAL SUPPLIES	06/24/2026	240.10	240.10	06/25/2026		690
81988	WARNER-WEXEL LLC	253567	CUSTODIAN SUPPLIES	06/29/2026	110.13	110.13	07/02/2026		690
81988	WARNER-WEXEL LLC	253782	CUSTODIAL SUPPLIES	07/08/2026	62.24	62.24	07/09/2026		690
82350									
82350	WI PUBLIC SERVICE	5967140925	WELL #3 - SISTER BAY	06/15/2026	1,058.78	1,058.78	06/25/2026		610
82350	WI PUBLIC SERVICE	5967140925	WELL #3 - LGUD	06/15/2026	352.92	352.92	06/25/2026		610
82350	WI PUBLIC SERVICE	5982181536	STREET LIGHTS	06/25/2026	1,431.17	1,431.17	07/02/2026		100
82350	WI PUBLIC SERVICE	5987384994	ELECTRICITY - INFO BOOTH	06/29/2026	44.76	44.76	07/02/2026		100
82350	WI PUBLIC SERVICE	5987384994	ELECTRICITY - WATER	06/29/2026	697.67	697.67	07/02/2026		610
82350	WI PUBLIC SERVICE	5987384994	ELECTRICITY - WASTEWATER	06/29/2026	6,853.91	6,853.91	07/02/2026		620
82350	WI PUBLIC SERVICE	5987384994	ELECTRICITY - COLLECTION	06/29/2026	389.92	389.92	07/02/2026		630

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL
82350	WI PUBLIC SERVICE	5991326683	MAINTENANCE BLDG	07/09/2026	38.78	38.78	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	FUTURE FACILITIES SITE	07/09/2026	17.60	17.60	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	VILLAGE HALL	07/09/2026	182.64	182.64	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	FIRE STATION	07/09/2026	969.93	969.93	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	ADMIN BLDG	07/09/2026	137.02	137.02	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	STREET LIGHTS	07/09/2026	237.05	237.05	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	PARKS	07/09/2026	143.74	143.74	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	SPORTS COMPLEX	07/09/2026	288.00	288.00	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	BIKE TRAIL LIGHTS	07/09/2026	91.38	91.38	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	SWALE PUMP	07/09/2026	148.65	148.65	07/09/2026		100
82350	WI PUBLIC SERVICE	5991326683	DOCKS	07/09/2026	1,356.42	1,356.42	07/09/2026		690
82350	WI PUBLIC SERVICE	5991326683	BOATHOUSE	07/09/2026	30.05	30.05	07/09/2026		690
100091									
10009	BADGER METER INC	80242816	ORION CELLULAR UNITS-W	06/26/2026	97.59	97.59	07/02/2026		610
10009	BADGER METER INC	80242816	ORION CELLULAR UNITS-LGUD	06/26/2026	52.44	52.44	07/02/2026		610
10009	BADGER METER INC	80242816	ORION CELLULAR UNITS-WW	06/26/2026	169.36	169.36	07/02/2026		620
10009	BADGER METER INC	80242816	ORION CELLULAR UNITS-C	06/26/2026	20.09	20.09	07/02/2026		630
100411									
10041	Ferrellgas	1134093029	PROPANE FIRE STATION	06/16/2026	291.87	291.87	07/16/2026		100
10041	Ferrellgas	2048481775	PROPANE -MARINA	06/15/2026	595.00	595.00	06/18/2026		690
100466									
10046	GREAT LAKES TV SEAL INC	24156	CLEAN SEPTIC RECEIVING- RO	06/17/2026	2,714.00	2,714.00	07/16/2026		620
100491									
10049	HAWKINS INC	7459004	CHLORINE CYLINDER RENTAL	06/15/2026	10.00	10.00	06/18/2026		610
10049	HAWKINS INC	7463426	CHEMICALS - WELL #3	06/17/2026	464.98	464.98	06/25/2026		610
10049	HAWKINS INC	7463426	CHEMICALS - WELL #1 AZONE	06/17/2026	464.98	464.98	06/25/2026		610
100541									
10054	ITU ABSORB TECH	8749251	RAGS- W	06/23/2026	12.64	12.64	07/02/2026		610
10054	ITU ABSORB TECH	8749251	WWTP LAUNDRY SERVICE	06/23/2026	74.62	74.62	07/02/2026		620
10054	ITU ABSORB TECH	8749251	RAGS- WW	06/23/2026	21.95	21.95	07/02/2026		620
10054	ITU ABSORB TECH	8749251	RAGS- C	06/23/2026	2.60	2.60	07/02/2026		630
100691									
10069	MIDWEST METER INC	0189419-IN	EXT CABLE 25" 4EA AND EXT C	06/10/2026	311.92	311.92	06/18/2026		610
100756									
10075	NORTHERN DOOR COMMU	30172	RADIO REPAIR	07/02/2026	21.05	21.05	07/09/2026		690
100761									
10076	NORTHERN LAKE SERVICE	2611833	DRINKING WATER SAMPLES	07/13/2026	108.64	108.64	07/16/2026		610
100841									
10084	US POSTAL SERVICE	Qtr 2 2026 Utilit	UTILITY BILL MAILING- W	06/22/2026	165.81	165.81	06/25/2026		610
10084	US POSTAL SERVICE	Qtr 2 2026 Utilit	UTILITY BILL MAILING- WW	06/22/2026	287.72	287.72	06/25/2026		620
10084	US POSTAL SERVICE	Qtr 2 2026 Utilit	UTILITY BILL MAILING- C	06/22/2026	34.13	34.13	06/25/2026		630
100856									
10085	PUBLIC SERVICE COMM OF	2605-I-05500	SEWER RATE COMPLAINT	06/24/2026	4,434.37	4,434.37	07/02/2026		620
101006									
10100	STURGEON BAY UTILITIES	15769	SLUDGE PROCESSING	06/09/2026	450.00	450.00	06/18/2026		620
10100	STURGEON BAY UTILITIES	15771	SLUDGE PROCESSING	06/15/2026	1,350.00	1,350.00	06/25/2026		620
10100	STURGEON BAY UTILITIES	15775	SLUDGE PROCESSING	06/22/2026	450.00	450.00	07/02/2026		620
101056									
10105	USA BLUEBOOK	INV01077033	SERVICE BOX EXTENSION 6" F	06/17/2026	179.70	179.70	06/25/2026		610
101207									
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PW- PPE	07/01/2026	7.59	7.59	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PW- GENERAL SUPPLIES	07/01/2026	66.97	66.97	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PW- SIGN REPAIR	07/01/2026	104.74	104.74	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PARKS- HOSE /SPRINKLER	07/01/2026	269.09	269.09	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PARKS SUPPLIES	07/01/2026	97.55	97.55	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	PARKS SUPPLIES- CHEMICALS	07/01/2026	65.95	65.95	07/09/2026		100
10120	DOOR COUNTY HARDWAR	101760 7/1/26	MARINA- SMALL TOOLS	07/01/2026	44.99	44.99	07/09/2026		690

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10120	DOOR COUNTY HARDWAR	101760 7/1/26	MARINA- BLDG MAINT	07/01/2026	31.65	31.65	07/09/2026		690
10120	DOOR COUNTY HARDWAR	101760 7/1/26	DOCK MAINT- MARINA	07/01/2026	29.99	29.99	07/09/2026		690
10120	DOOR COUNTY HARDWAR	101760 7/1/26	MAINA- MAINT	07/01/2026	16.99	16.99	07/09/2026		690
10120	DOOR COUNTY HARDWAR	502215 June 2	26317- WEED WHACKER LINE-	06/30/2026	8.00	8.00	07/02/2026		610
10120	DOOR COUNTY HARDWAR	502215 June 2	25796- SCREWS-W	06/30/2026	4.76	4.76	07/02/2026		610
10120	DOOR COUNTY HARDWAR	502215 June 2	25796- SCREWS-WW	06/30/2026	8.25	8.25	07/02/2026		620
10120	DOOR COUNTY HARDWAR	502215 June 2	26236-BALL VALVE- PRETREAT	06/30/2026	64.99	64.99	07/02/2026		620
10120	DOOR COUNTY HARDWAR	502215 June 2	26291-PRETREATMENT SCREE	06/30/2026	43.94	43.94	07/02/2026		620
10120	DOOR COUNTY HARDWAR	502215 June 2	26317- WEED WHACKER LINE-	06/30/2026	7.99	7.99	07/02/2026		620
10120	DOOR COUNTY HARDWAR	502215 June 2	27042- SLOT ANGLE	06/30/2026	128.97	128.97	07/02/2026		620
10120	DOOR COUNTY HARDWAR	502215 June 2	25796- SCREWS-C	06/30/2026	.98	.98	07/02/2026		630
101216									
10121	HYDROCORP	CI-13748	COMMERCIAL CROSS CONNEC	06/30/2026	444.79	444.79	07/02/2026		610
10121	HYDROCORP	CI-13748	COMMERCIAL CROSS CONNEC	06/30/2026	11.21	11.21	07/02/2026		610
1001138									
10011	BE RIGHT THERE LOCKSMI	4215607	KEYS	07/14/2026	20.00	20.00	07/16/2026		100
10011	BE RIGHT THERE LOCKSMI	4215607	LABOR	07/14/2026	135.00	135.00	07/16/2026		100
1001160									
10011	HAT HEAD	202707-A	MARINA LOGOWEAR FOR RES	06/16/2026	80.16	80.16	06/18/2026		690
1001163									
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	854.94	854.94	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	488.29	488.29	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	244.15	244.15	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	244.15	244.15	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	564.75	564.75	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	244.15	244.15	07/16/2026		100
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	106.87	106.87	07/16/2026		205
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	275.02	275.02	07/16/2026		610
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	477.25	477.25	07/16/2026		620
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	56.62	56.62	07/16/2026		630
10011	PLANET TECHNOLOGIES IN	1014669	ANNUAL MICROSOFT LICENSE	07/14/2026	488.29	488.29	07/16/2026		690
1001199									
10011	SPECTRUM ENTERPRISE	104064501060	PWB- PHONE	06/01/2026	57.37	57.37	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	VILLAGE HALL INTERNET	06/01/2026	187.17	187.17	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	ADMIN PHONE	06/01/2026	176.75	176.75	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	ADMIN INTERNET	06/01/2026	160.00	160.00	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	PWB- INTERNET	06/01/2026	120.00	120.00	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	SPORTS COMPLEX- PHONE	06/01/2026	28.69	28.69	06/18/2026		100
10011	SPECTRUM ENTERPRISE	104064501060	SPORTS COMPLEX- INTERNET	06/01/2026	170.00	170.00	06/18/2026		205
10011	SPECTRUM ENTERPRISE	104064501060	UTILITIES- APT FIBER - W	06/01/2026	28.68	28.68	06/18/2026		610
10011	SPECTRUM ENTERPRISE	104064501060	UTILITIES- APT EI - W	06/01/2026	40.80	40.80	06/18/2026		610
10011	SPECTRUM ENTERPRISE	104064501060	UTILITIES- APT FIBER - WW	06/01/2026	28.69	28.69	06/18/2026		620
10011	SPECTRUM ENTERPRISE	104064501060	UTILITIES- APT EI - WW	06/01/2026	70.80	70.80	06/18/2026		620
10011	SPECTRUM ENTERPRISE	104064501060	UTILITIES- APT EI - C	06/01/2026	8.40	8.40	06/18/2026		630
10011	SPECTRUM ENTERPRISE	104064501060	MARINA- PHONE	06/01/2026	57.37	57.37	06/18/2026		690
10011	SPECTRUM ENTERPRISE	104064501060	MARINA- INTERNET	06/01/2026	330.00	330.00	06/18/2026		690
10011	SPECTRUM ENTERPRISE	104064501070	PWB- PHONE	07/01/2026	57.56	57.56	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	VILLAGE HALL INTERNET	07/01/2026	187.32	187.32	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	ADMIN PHONE	07/01/2026	177.34	177.34	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	ADMIN INTERNET	07/01/2026	160.00	160.00	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	PWB- INTERNET	07/01/2026	120.00	120.00	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	SPORTS COMPLEX- PHONE	07/01/2026	28.78	28.78	07/16/2026		100
10011	SPECTRUM ENTERPRISE	104064501070	SPORTS COMPLEX- INTERNET	07/01/2026	170.00	170.00	07/16/2026		205
10011	SPECTRUM ENTERPRISE	104064501070	UTILITIES- APT FIBER - W	07/01/2026	28.78	28.78	07/16/2026		610
10011	SPECTRUM ENTERPRISE	104064501070	UTILITIES- APT EI - W	07/01/2026	40.80	40.80	07/16/2026		610
10011	SPECTRUM ENTERPRISE	104064501070	UTILITIES- APT FIBER - WW	07/01/2026	28.78	28.78	07/16/2026		620
10011	SPECTRUM ENTERPRISE	104064501070	UTILITIES- APT EI - WW	07/01/2026	70.80	70.80	07/16/2026		620

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10011	SPECTRUM ENTERPRISE	104064501070	UTILITIES- APT EI - C	07/01/2026	8.40	8.40	07/16/2026		630
10011	SPECTRUM ENTERPRISE	104064501070	MARINA- PHONE	07/01/2026	57.56	57.56	07/16/2026		690
10011	SPECTRUM ENTERPRISE	104064501070	MARINA- INTERNET	07/01/2026	330.00	330.00	07/16/2026		690
1001209									
10012	AMAZON CAPITAL SERVICE	111-5458648-2	PILING CAPS	05/28/2026	36.98	36.98	07/16/2026		690
10012	AMAZON CAPITAL SERVICE	111-7061294-0	PILING CAPS	05/28/2026	46.55	46.55	07/16/2026		690
10012	AMAZON CAPITAL SERVICE	1YNX-3LGX-C	TOILET BOLT CAPS	07/14/2026	12.66	12.66	07/16/2026		690
10012	AMAZON CAPITAL SERVICE	112-2695673-8	OFFICE SUPPLIES	06/03/2026	40.58	40.58	07/02/2026		620
10012	AMAZON CAPITAL SERVICE	112-2899066-5	CUSTODIAL SUPPLIES -W	05/20/2026	7.93	7.93	07/02/2026		610
10012	AMAZON CAPITAL SERVICE	112-2899066-5	WWTP GATE OPENER	05/20/2026	18.99	18.99	07/02/2026		620
10012	AMAZON CAPITAL SERVICE	112-2899066-5	CUSTODIAL SUPPLIES -WW	05/20/2026	13.77	13.77	07/02/2026		620
10012	AMAZON CAPITAL SERVICE	112-2899066-5	CUSTODIAL SUPPLIES -C	05/20/2026	1.63	1.63	07/02/2026		630
10012	AMAZON CAPITAL SERVICE	112-8579878-6	ORANGE NITRILE GROVES	06/04/2026	156.79	156.79	07/02/2026		620
10012	AMAZON CAPITAL SERVICE	11F3-N7RV-CV	PILING CAPS AND CONES	06/11/2026	32.97	32.97	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	11PG-FK3W-W	GOLF CART WINDSHIELD	06/25/2026	105.99	105.99	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	134J-GNK4-RX	TIRE TUBE	06/11/2026	18.61	18.61	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	13FP-KWRY-R	AR-PRO (2-PACK) 13X6.50-6 LA	06/25/2026	54.14	54.14	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	13FP-KWRY-R	SICKERS	06/25/2026	6.79	6.79	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	147T-Q1QT-16	TONER CARTRIDGE- HIGH YIEL	08/21/2025	75.85	75.85	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	16MH-73WD-P	SMARTQ C368 USB 3.0 CARD R	06/30/2026	9.49	9.49	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	16MH-73WD-P	SHIPPING & HANDLING	06/30/2026	6.99	6.99	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	16MH-73WD-P	32GB CLASS 10 SDHC FLASH M	06/30/2026	21.99	21.99	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	SHIPPING & HANDLING	06/11/2026	6.99	6.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	AVENGER BLADE WORK SHOE	06/11/2026	100.00	100.00	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	DICKIES MEN'S DRI-TECH MOIS	06/11/2026	25.12	25.12	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	ROADBOX MENS UPF 50+ LON	06/11/2026	29.99	29.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	BAMBOO COOL MEN'S ATHLETI	06/11/2026	32.99	32.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	16YR-7T97-7P	PROMOTIONS & DISCOUNTS	06/11/2026	6.99-	6.99-	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1C19-NHNV-6	COLORXPRO FORMULA 409 CL	06/29/2026	54.56	54.56	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1CC9-71P3-W	FRAGANZIA MULTI-PURPOSE C	06/29/2026	83.00	83.00	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1CC9-71P3-W	SAMSUNG GALAXY SMARTTAG	06/29/2026	36.76	36.76	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1FGJ-LCD1-6V	COFFEE SUPPLIES	06/18/2026	65.18	65.18	06/25/2026		690
10012	AMAZON CAPITAL SERVICE	1GDD-PF6M-6	MARINA- OFFICE SUPPLIES	09/11/2025	85.93	85.93	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	1GW1-TR9H-Q	MARINA - DOOR MATS	05/08/2026	97.48	97.48	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	1KHV-WWWW-	PRINTER PAPER-W	07/01/2026	31.95	31.95	07/09/2026		610
10012	AMAZON CAPITAL SERVICE	1KHV-WWWW-	PRINTER PAPER-WW	07/01/2026	55.45	55.45	07/09/2026		620
10012	AMAZON CAPITAL SERVICE	1KHV-WWWW-	PRINTER PAPER-C	07/01/2026	6.58	6.58	07/09/2026		630
10012	AMAZON CAPITAL SERVICE	1KVC-RGTP-Q	VIVO 36 INCH HEIGHT ADJUST	06/12/2026	187.99	187.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1KVC-RGTP-Q	VIVO 42 INCH HEIGHT ADJUST	06/12/2026	225.59	225.59	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1LMH-QPJ3-V	DOCK CORNER BUMPERS	06/18/2026	97.57	97.57	06/25/2026		690
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	SCOTCH REMOVABLE TAPE, 3	06/29/2026	18.30	18.30	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	AMAZON BASICS GLASS CLEA	06/29/2026	7.41	7.41	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	SHIPPING & HANDLIN	06/29/2026	6.99	6.99	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	LYSOL ALL PURPOSE CLEANER	06/29/2026	18.15	18.15	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	AMAZON BASICS DISINFECTIN	06/29/2026	8.97	8.97	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	SWINGLINE STAPLER, 30 SHEE	06/29/2026	14.79	14.79	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NFC-GDJ9-L7	MIND READER STACKABLE PA	06/29/2026	15.91	15.91	07/02/2026		100
10012	AMAZON CAPITAL SERVICE	1NGX-HK4W-N	PROMOTIONS & DISCOUNTS	06/10/2026	6.99-	6.99-	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1NGX-HK4W-N	TRUEWERK MEN'S T1 WERKSH	06/10/2026	77.42	77.42	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1NGX-HK4W-N	SHIPPING & HANDLING	06/10/2026	6.99	6.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1NGX-HK4W-N	AUTOPARTS 3 PACK STRING T	06/10/2026	18.32	18.32	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1NGX-HK4W-N	ANCHOR MAN OUTBOARD MOT	06/10/2026	29.99	29.99	06/18/2026		100
10012	AMAZON CAPITAL SERVICE	1PPX-QMPH-6	MARINA- COBWEB BRUSH	07/10/2025	16.33	16.33	06/18/2026		690
10012	AMAZON CAPITAL SERVICE	1YCP-K6NX-P	COBBING BRUSHES	07/07/2026	39.88	39.88	07/09/2026		690
1001231									
10012	BERNIES WELL & WATER L	222851	WATERSOFTNER & LAUNDRY	06/29/2026	300.00	300.00	07/02/2026		690

VILLAGE OF SISTER BAY

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL
1001236									
10012	CONWAY OLEJNICZAK & JE	71412	VILLAGE MATTERS	07/16/2026	450.00	450.00	07/16/2026		100
10012	CONWAY OLEJNICZAK & JE	71412	BERTRAM CONTRACT ISSUES	07/16/2026	45.00	45.00	07/16/2026		100
10012	CONWAY OLEJNICZAK & JE	71412	ZONING MATTER	07/16/2026	1,215.00	1,215.00	07/16/2026		100
10012	CONWAY OLEJNICZAK & JE	71412	LIBERTY GROVE/WWTP MATTE	07/16/2026	225.00	225.00	07/16/2026		620
10012	CONWAY OLEJNICZAK & JE	Statement #70	VILLAGE MATTERS	05/31/2026	992.00	992.00	06/18/2026		100
10012	CONWAY OLEJNICZAK & JE	Statement #70	BERTRAM CONTRACT ISSUES	05/31/2026	427.50	427.50	06/18/2026		100
10012	CONWAY OLEJNICZAK & JE	Statement #70	ZONING MATTER	05/31/2026	382.50	382.50	06/18/2026		100
1001238									
10012	ADVANCE AUTO PARTS	14666-ID-4514	OIL/FILTERS FOR TRUCKS-W	05/31/2026	89.05	89.05	07/02/2026		610
10012	ADVANCE AUTO PARTS	14666-ID-4514	OIL/FILTERS FOR TRUCKS-WW	05/31/2026	154.54	154.54	07/02/2026		620
10012	ADVANCE AUTO PARTS	14666-ID-4514	OIL/FILTERS FOR TRUCKS-C	05/31/2026	18.33	18.33	07/02/2026		630
1001242									
10012	ZUCCHETTI NORTH AMERI	42818	LODGICAL SUBSCRIPTION - MA	07/08/2026	194.00	194.00	07/09/2026		690
1001246									
10012	CHURCH ENTERPRISES LL	RO# 7809	PARKS- LAWN MOVER TIRE RE	06/26/2026	36.50	36.50	07/16/2026		100
1001255									
10012	Kara Kroll	2nd Qtr 2026 M	MILEAGE REIMBURSEMENT- W	06/30/2026	44.32	44.32	07/09/2026		610
10012	Kara Kroll	2nd Qtr 2026 M	MILEAGE REIMBURSEMENT- W	06/30/2026	76.91	76.91	07/09/2026		620
10012	Kara Kroll	2nd Qtr 2026 M	MILEAGE REIMBURSEMENT- C	06/30/2026	9.13	9.13	07/09/2026		630
1001265									
10012	CATER PLUMBING LLC	12997	MARINA SEASONAL START-UP	06/23/2026	322.50	322.50	07/02/2026		690
10012	CATER PLUMBING LLC	13010	WATERFRONT BATHROOMS	06/29/2026	173.75	173.75	07/02/2026		690
1001288									
10012	WI SCTF	CS PR 062620	CHILD SUPPORT - 06/26/2026 P	06/23/2026	262.61	262.61	06/25/2026		100
10012	WI SCTF	CS PR 071020	CHILD SUPPORT - 07/10/2026 P	07/09/2026	262.61	262.61	07/09/2026		100
1001289									
10012	INTEGRATED PROCESS SO	SI003497	PRETREATMENT PLC	06/24/2026	6,139.46	6,139.46	07/02/2026		620
1001299									
10012	JULIE SCHMELZER	Life insurance	MARCH-JUNE LIFE INS REIMBU	07/06/2026	274.89	274.89	07/09/2026		100
1001304									
10013	FIRST UNUM LIFE INSURAN	August 2026	LTD INSURANCE AUGUST 2026	07/15/2026	356.81	356.81	07/16/2026		100
10013	FIRST UNUM LIFE INSURAN	July 2026	LTD INSURANCE JULY 2026	06/17/2026	356.81	356.81	06/18/2026		100
1001314									
10013	PATRIOT ENTERPRISE LLC	21537	2005 RED CHEVY SILVERADO-	07/18/2025	2,457.66	2,457.66	06/18/2026		100
10013	PATRIOT ENTERPRISE LLC	29034	2019 FORD F-250 TRAILER BRA	07/29/2025	411.79	411.79	06/18/2026		100
1001324									
10013	CLIMATE CHANGE COALITI	2606	TREE GIVEAWAY/EDUCATION	06/26/2026	600.00	600.00	07/02/2026		100
1001335									
10013	HUMAN RESOURCES CON	18736	SAMM- PAYROLL REVIEW	06/17/2026	160.00	160.00	06/18/2026		100
10013	HUMAN RESOURCES CON	18793	SAMM- PAYROLL REVIEW	07/01/2026	80.00	80.00	07/02/2026		100
1001339									
10013	Summerset Marine Corporatio	16179	BARGE USE	07/14/2026	2,500.00	2,500.00	07/16/2026		690
1001343									
10013	ALLIANCE CONSTRUCTION	4798	ORIGINAL CONTRACT SUMNET	06/30/2026	4,596.79	4,596.79	07/16/2026		100
1001347									
10013	Rae-Cor Distributing	059990	KITCHEN ROLL TOWEL BEDFO	06/22/2026	51.16	51.16	06/25/2026		100
10013	Rae-Cor Distributing	059990	TOILET TISSUE 2-PLY 9" 10 CSP	06/22/2026	58.92	58.92	06/25/2026		100
10013	Rae-Cor Distributing	059990	URINAL SCREEN THE WAVE 3D	06/22/2026	100.80	100.80	06/25/2026		100
10013	Rae-Cor Distributing	059990	DISPENSER OUR FRESH BATT	06/22/2026	48.06	48.06	06/25/2026		100
10013	Rae-Cor Distributing	059990	LINERS 38 X 58 BLACK 1. 5100	06/22/2026	94.48	94.48	06/25/2026		100
10013	Rae-Cor Distributing	059990	HAND SOAP TIDY FOAM LUXUR	06/22/2026	118.70	118.70	06/25/2026		100
10013	Rae-Cor Distributing	059990	SINGLEFOLD EMPRESS 9 . 125	06/22/2026	54.88	54.88	06/25/2026		100
10013	Rae-Cor Distributing	059990	MISC CHARGES	06/22/2026	4.95	4.95	06/25/2026		100
10013	Rae-Cor Distributing	060312	KITCHEN ROLL TOWEL BEDFO	07/06/2026	76.74	76.74	07/09/2026		100
10013	Rae-Cor Distributing	060312	TOILET TISSUE 2-PLY 9" 10 CSP	07/06/2026	235.68	235.68	07/09/2026		100
10013	Rae-Cor Distributing	060312	HAND SOAP TIDY FOAM LUXUR	07/06/2026	59.35	59.35	07/09/2026		100

VILLAGE OF SISTER BAY

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided	GL
10013	Rae-Cor Distributing	060312	SINGLEFOLD EMPRESS 9 , 125	07/06/2026	109.76	109.76	07/09/2026		100
10013	Rae-Cor Distributing	060312	TOILET BOWL CLEANER CLING	07/06/2026	41.88	41.88	07/09/2026		100
10013	Rae-Cor Distributing	060312	LINERS 38 X 58 BLACK 1 . 5100	07/06/2026	141.72	141.72	07/09/2026		100
10013	Rae-Cor Distributing	060312	TOILET BOWL CLEANER HIGHQ	07/06/2026	52.08	52.08	07/09/2026		100
10013	Rae-Cor Distributing	060312	MISC CHARGES	07/06/2026	4.95	4.95	07/09/2026		100
10013	Rae-Cor Distributing	060312A	KITCHEN ROLL TOWEL BEDFO	07/09/2026	25.58	25.58	07/16/2026		100
1001359									
10013	Pier & Waterfront Solutions LL	11265	SPRING START UP	06/17/2026	26,753.35	26,753.35	06/18/2026		690
1001360									
10013	Manske Dieckmann Thompso	2025-043d-03	CONSTRUCTION DOCUMENTS	07/14/2026	3,000.00	3,000.00	07/16/2026		690
1001363									
10013	Architectural Consulting Engin	5849	ENGINEERING NEW BUILDING	07/01/2026	7,600.00	7,600.00	07/02/2026		690
1001364									
10013	MetLife	Cust#268973 S	VISION 6/2026	07/15/2026	160.06	160.06	07/16/2026		100
10013	MetLife	Cust#268973 S	VISION 7/2026	07/15/2026	160.06	160.06	07/16/2026		100
1001378									
10013	Dan's Door Co Blooms	129	PURCHASE 150 ANNUALS,VILL	06/13/2026	1,350.00	1,350.00	06/18/2026		100
10013	Dan's Door Co Blooms	140	POST OFFICE HOURS	07/01/2026	600.00	600.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	VILLAGE HALL HOURS	07/01/2026	300.00	300.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	MARINA HOURS	07/01/2026	200.00	200.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	ADDITIONAL POST OFFICE AN	07/01/2026	135.00	135.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	HYDRANGEA PURCHASE POST	07/01/2026	45.00	45.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	SYSTEMIC FUNGICIDE/ VILLAG	07/01/2026	25.00	25.00	07/02/2026		100
10013	Dan's Door Co Blooms	140	PREEN / ALL 3 PROPERTIES	07/01/2026	29.00	29.00	07/02/2026		100
Grand Totals:					307,907.84	307,907.84			

Dated:

July 16, 2026

Staff:

Volodymyr GANNIA

Report Criteria:

Detail report.

Invoice detail records above \$0 included.

Only paid invoices included.

Invoice Detail.Input date = 06/13/2026-07/17/2026

Follow link below for more reports:**<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:56329a20-a773-4387-bf6e-931ce2d27bdf>**



Village of Sister Bay Board Report

Meeting Date: July 21, 2026

Staff members have carefully reviewed the following bills and are recommending that they all be approved.

Bills By Type	Amount	Total
Village bills prepaid	\$ 204,366.50	
Bank fees & bills paid electronically	597.62	
<i>Village Total</i>		\$ 204,964.12
Special Revenue Funds bills	\$ 446.87	
Special Revenue Sales Tax	-	
Bank fees & bills paid electronically	-	
<i>Minor Funds Total</i>		\$ 446.87
Debt Service Village	\$ -	
Special Revenue	-	
Marina	-	
Utilities	-	
<i>Debt Service Total</i>		\$ -
CIP/TIF bills prepaid	\$ 823.09	
CIP/TIF Bank fees paid electronically	-	
<i>CIP/TIF total</i>		\$ 823.09
Water fund bills prepaid	\$ 12,044.74	
Wastewater fund bills prepaid	41,238.41	
Collection fund bills prepaid	936.08	
Bank fees & bills paid electronically	-	
<i>Utility total</i>		\$ 54,219.23
Marina bills prepaid	\$ 48,049.15	
Marina sales tax	\$ 3,235.21	
Marina credit card fees & bills paid by EFT	\$ 2,010.28	
<i>Marina Total</i>		\$ 53,294.64
Net payroll: PR 06/12, 06/26, and BPR 06/30	\$ 92,112.54	
State taxes paid online	4,487.20	
Retirement paid online	12,523.63	
<i>Payroll/taxes total</i>		\$ 109,123.37
TOTAL ALL BILLS		\$ 422,871.32

Respectfully submitted,

Volodymyr Gannik
Financial Specialist/Village Treasurer



STAFF REPORT

Date: July 21, 2026

To: Village Board

Re: July 2026 Staff Reports

The documents included below are submitted for Staff Reports for the July 21st, 2026, Village Board Meeting:



ADMINISTRATOR'S REPORT

Date: July 21, 2026

Little Sister Barn Renovation Project:

The Sister Bay Historical Society (SBHS) invited members of the Village Board to attend a tour of the Little Sister Barn and lunch on June 18th, 2026. The SBHS discussed the potential for the Village of Sister Bay to contribute to the Little Sister Barn Renovation Project. The request for contributions is included in the correspondence section of the July 2026 Village Board Agenda Packet.

Historical Signage Project:

The Village of Sister Bay (Village) contracted with Lake Ledge Naturalist, LLC to perform services related to the Historical Signage Project at Waterfront Park. Upon review of the final draft of the signage, the Village and Lake Ledge Naturalist, LLC have decided to part ways. The Village is seeking to continue work on the project by partnering with the Sister Bay Historical Society (SBHS). The next steps for the project are for the Village to execute an agreement with SBHS. Communication can be found here: [Sister Bay Historical Signage Project](#)

Hwy 57 Trail Project:

The Village of Sister Bay (Village) was awarded Transportation Alternatives Program (TAP) funding in 2024 for the design and construction of a new multi-use trail along State Highway 57. The project is now well into the design phase, and the Village has contracted with Robert E. Lee & Associates (REL) to complete the engineering and coordination with the Wisconsin Department of Transportation (WisDOT). During the course of design, the DNR indicated that the project required modification to meet the clear zone requirements, which would result in additional project costs and resources for the project. The Village strongly believes that the clear zone requirement should not be required and met with WisDOT to discuss the Village's concerns on June 25th, 2026. The Village made its case during the meeting, requested a redetermination on the issue, and is awaiting a response from WisDOT (likely in late July 2026). The communication to WisDOT can be found here: [Letter to WisDOT Regarding Clearzone Issues](#)

Tax Incremental Financing

Baird attended a Joint Finance Committee and Village Board meeting on July 13th, 2026 to provide two presentations: [Tax Incremental Financing \(TIF\) 101](#) and [Tax Incremental District \(TID\) Overview of TID No. 1 & No. 2](#) (hyperlinked). The presentations are hyperlinked by Village Board members who were not in attendance.



UTILITY DIRECTOR'S REPORT

Date: July 21, 2026

Capacity Report

See the attached report for February, March, April and May 2026.

Review of Financial Statements

See the attached financial reports.

Well Permit Status Report

2026 well permit status; see enclosed information.

WPDES Permit Renewal

The current Wisconsin Pollutant Discharge Elimination System Permit (WPDES) for the wastewater treatment facility will expire on December 31, 2026. Barnes has finalized and submitted the 2026 Village of Sister Bay wastewater treatment facilities WPDES application and all necessary documentation to the Department of Natural Resources (DNR). The WPDES application was completed and submitted on July 2, 2026. A copy of the WPDES Renewal is included in the packet for review.

It is important to note that the reissued permit may impose further limitations on the discharge of pollutants and may include a schedule of compliance for construction or other steps that are necessary to meet any such limitations.

Chemical Standard Operating Procedure

As part of the Wisconsin Pollutant Discharge Elimination System Permit (WPDES) reissuance for the wastewater treatment facility, the Department of Natural Resources (DNR) highly recommended that the Village develop and submit to the DNR a Standard Operating Procedure (SOP) for the Chemical Phosphorus Removal System. The SOP provides guidance for operators regarding the operation of the chemical feed system to reduce potential overdosing of phosphorus treatment chemicals. Submitting an acceptable SOP will hopefully reduce the potential for more frequent whole effluent toxicity (WET) monitoring being added to the reissued permit. The Village of Sister Bay's Chemical Phosphorus Removal System SOP was submitted to the DNR on July 2, 2026.

Notice was received on July 6, 2026, that the Department of Natural Resources (DNR) has completed the review of the Standard Operating Procedure (SOP) for the Chemical Phosphorus Removal System for the Sister Bay Wastewater Treatment Facility. The DNR approved the SOP.

Sister Bay must operate in conformance with this SOP effective immediately. If Sister Bay wishes to operate differently than specified in the approved SOP or make significant changes to the SOP, a written request must be submitted to the department for approval to amend the SOP.

2025 CMAR

The 2025 Compliance Maintenance Annual Report (CMAR) for the Sister Bay Wastewater Treatment Facility has been submitted and reviewed by the Department of Natural Resources (DNR). A copy of the DNR Response to Resolution or Owner's Statement is included in the packet for review.

DATCP Lab Audit

Barnes has scheduled the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) biennial water laboratory evaluation for July 20, 2026. The audit is required for the laboratory's license to utilize the Colilert bacteriological analysis method.

2026 Drinking Water System Routine Monitoring

Sister Bay Waterworks has sent in the samples required for analysis to satisfy the Department of Natural Resources (DNR) Drinking Water System Routine Monitoring Requirements. Sister Bay Waterworks has sent in samples for the Inorganics, Radioactivity, and Volatile Organics requirement. The Disinfection Byproducts (TTHM, HAA5) samples will be sent in on July 21, 2026, along with a portion of the ten required Lead and Copper samples.

Pretreatment Fine Screen and PLC Issues

On May 26, 2026, Operators noticed that the pretreatment fine screen was no longer operating. Operators could run the fine screen in hand, but the equipment would not work through the Programmable Logic Controller (PLC) automated programming. That same day, while Operators were trying to diagnose the fine screen issue, the pretreatment PLC dropped all communication. Barnes and IPS technicians worked on reviving the PLC, but all efforts were unsuccessful. Without the PLC, all equipment in pretreatment could only be operated manually. Barnes expedited the purchase of a new PLC through Werner and had the

pretreatment PLC replaced and reprogrammed on May 27, 2026. After the PLC was replaced, the fine screen was still not operational. Barnes and the IPS technicians found a work around that worked for about two weeks while trying to diagnose the issue. The fix ultimately failed and Action Electric was called to help us find the electrical issue. With the help of Action Electric and the IPS technicians, Operators isolated an electrical short that was occurring in a conduit line where the fine screen electrical runs. Action Electric repaired the issue, and the fine screen and pretreatment PLC have had no further issues.

Sludge Hauling Update

NEW Water is temporarily shut down for sludge hauling due to one of their digestors being temporarily shut down for maintenance. The NEW Water incinerator will also be temporarily shut down this fall for its routine maintenance. NEW Water communicated that we are not completely cut off during the outages which will run from 06/22/2026-09/30/2026. However, they did request that we limit sludge brought to them during this time period. Barnes coordinated extra hauling in order to prepare for the outage. We are sitting in a very good position to continue holding all sludge hauling until the NEW Water outage is over.

Septage Chopper Pump Plug

On June 9, 2026, Operators noticed that the two septage chopper pumps were not pumping at a usual rate. We utilize the chopper pumps to lift the hauled waste from the receiving tank over to our pretreatment channel. Operators attempted to clear the check valves and pull the pumps to remove the plugs lodged inside them. Haulers were told that the hauled waste receiving station was shut down and Operators tried for two days to loosen the plug in at least one of the pumps. We were successful in getting the plug out of chopper 2, the plug was entirely comprised of “flushable” wipes. However, the plug in the pump was only half of the issue. Once we got the pump reinstalled, we determined that the discharge pipe was also completely plugged. Great Lakes TV and Seal were able to respond with their vacuum truck to assist. The Great Lakes TV and Seal crew were able to jet the discharge lines from the bottom of the tank and completely remove the “flushable” wipe plugs that was also located in the discharge lines.

PFAs General WPDES Permit

The WI Department of Natural Resources has determined that Sister Bay Wastewater Treatment Facility is eligible for coverage and is hereby authorized under the “PFAS Monitoring for Sewage Sludge (Biosolids) Generators” Wisconsin Pollutant Discharge Elimination System (WPDES) General Permit No. WI-0012345-01. This general permit has been developed as a supplemental permit to our WPDES individual permit. The general permit coverage begins on July 1, 2026. The permit requires us to submit monitoring results to the DNR on a periodic basis. A copy of the PFAS Monitoring for Sewage Sludge (Biosolids) Generators WPDES General Permit is included in the packet for review.

[ATTACHMENTS](#) (Hyperlinked)



PARKS & STREETS DIRECTOR'S REPORT

Date: July 6, 2026

OPERATIONS UPDATES:

Culvert Work – Orchard Drive:

- In July 2026, Door County installed culverts along Orchard Drive.
 - Refer to *Figure(s) 1 - Orchard Drive; Culverts* for a visual.

Paint Striping:

- The company, Bay Striping, was hired to restripe and paint multiple parking spaces, parking lots, and roadways in the Village; restriping was conducted this past month.
 - Refer to *Figure(s) 2 - Repainting Efforts* for a visual.
- The company will be repainting the shoulder line and intersection of Country Walk Dr / HWY 42 in the near future.

Welcome Sign Painting:

- The company, Peninsula Painters, was hired to repaint the Sister Bay Welcome Sign on HWY 57, Marina Sign and Sport Complex Sign.
- The signs were currently experiencing disrepair.
- Refer to *Figure(s) 3 - Sign Deterioration* for a visual.

AED Devices:

- The Parks and Streets Department purchased two (2) additional AEDs.
 - One will be located at the Parks Maintenance building.
 - The other one will be located at Waterfront Bathrooms.
 - This AED location will be accessible to the public.
 - Safety measures have been implemented to deter theft and vandalism to this piece of equipment.
 - Measures include cabinet alarm, Samsung Smart tag, trail cam, and smile your on-camera stickers.
 - Refer to *Figure(s) 4 - AED Devices* for a visual.

South Spring Road Flooding:

- Stantec has provided the department with a first draft outlining a re-ditching plan for South Spring Road. Due to time limitations for the July meeting, the hope is to present this draft to the committee in August.
 - Refer to *Figure(s) 5 - Spring Road Flooding* for visual.

OPERATIONS UPDATES (CONT.):**Water Quality Sign:**

- This is a proposed future agenda item, and Village Staff is seeking confirmation of when to put it on the agenda.
- There are current issues with the water quality sign at Waterfront Park regarding the cellular service to the sign for receiving updates.
- Village Staff have been discussing the issue with the County.
- The cell service to the sign is operational for now.
- A representative from the county offered to be present at a meeting to clarify any questions the committee may have regarding cell service costs.
- Refer to *Figure(s) 6 - Water Quality Sign* for visual.

PROJECT AND PROGRAM UPDATES:**Historical Signage Project:**

- The Village of Sister Bay officials received a letter from Julie Hein, of Lake Ledge Naturalist LLC, who is contracted to work on the Village's Historic Sign Project. The letter requested that the Village provide feedback regarding the project.
- The Village, in consultation with the Sister Bay Historical Society, submitted a letter on June 22nd, 2026, outlining the various comments that were requested in the letter.
 - Refer to *Document 1 - Comments Letter; 06-22-2026*.
- Julie responded on June 24th, 2026, indicating that it would be best to part ways on the project.
 - Refer to *Document 2 - Response Letter; 06-24-2026*.
- The Village is currently considering partnering with the Sister Bay Historical Society to take over the project.

PROJECT AND PROGRAM UPDATES (CONT.):**Memorial Bench Program:**

- In previous meetings, the Parks Committee requested a cost analysis that would include prefabricated benches, sub-contracted benches, and new methods for staff to construct benches.
- The Parks Committee also requested information on the feasibility of routing letters into composite boards.
- Information is identified below:
 - Subcontractor Option (Bob Jischke)
 - Constructed a sample bench using the same materials currently used by Village staff.
 - Cost breakdown:
 - \$498.11 in materials (provided by Village)
 - \$550.00 subcontractor labor
 - \$245.00 disposal and installation
 - Total: \$1,302.11
 - If a new concrete pad is required, add \$861.00, bringing the total to \$2,163.11.
 - Prefabricated Bench Options
 - Two companies provided samples and specifications for prefabricated benches:
 - Kay Park – Contour Bench
 - 8 ft treated natural wood (2x4): \$562.00
 - 8 ft composite (3x4): \$1,312.00
 - 8 ft composite (4x4): \$1,759.00
 - Additional costs:
 - Shipping: \$450.00
 - Routing setup fee: \$37.50
 - Letter engraving:
 - Helvetica: \$1.50 per letter
 - Montotype Corsiva: \$5.00 per letter
 - Times New Roman: \$5.00 per letter
 - Disposal and installation: \$245.00
 - New concrete pad (if needed): \$861.00
- Refer to the following figures:
 - *Figure(s) 7 - Kay Park Specifications*
 - *Figure(s) 8 - Kay Port Style Engraving*

PROJECT AND PROGRAM UPDATES (CONT.):**Memorial Bench Program (Cont.):**

- Barco Products – Silhouette Bench
 - 8 ft composite (2x4): \$1,695.00
 - Includes engraving on two boards (43 characters each)
 - Additional costs:
 - Shipping: \$450.00
 - Disposal and installation: \$245.00
 - New concrete pad (if needed): \$861.00
- Refer to the following figures:
 - *Figure(s) 9 - Silhouette Bench*
- Composite Board Routing (In-house)
 - New router bits would be required.
 - Staff would need practice time to learn proper techniques to avoid melting or damaging material.

REPORT FIGURES

Figure(s) 1 - Orchard Drive; Culverts



Figure(s) 2 - Repainting Efforts



Figure(s) 3 - Sign Deterioration



Figure(s) 4 - AED Devices



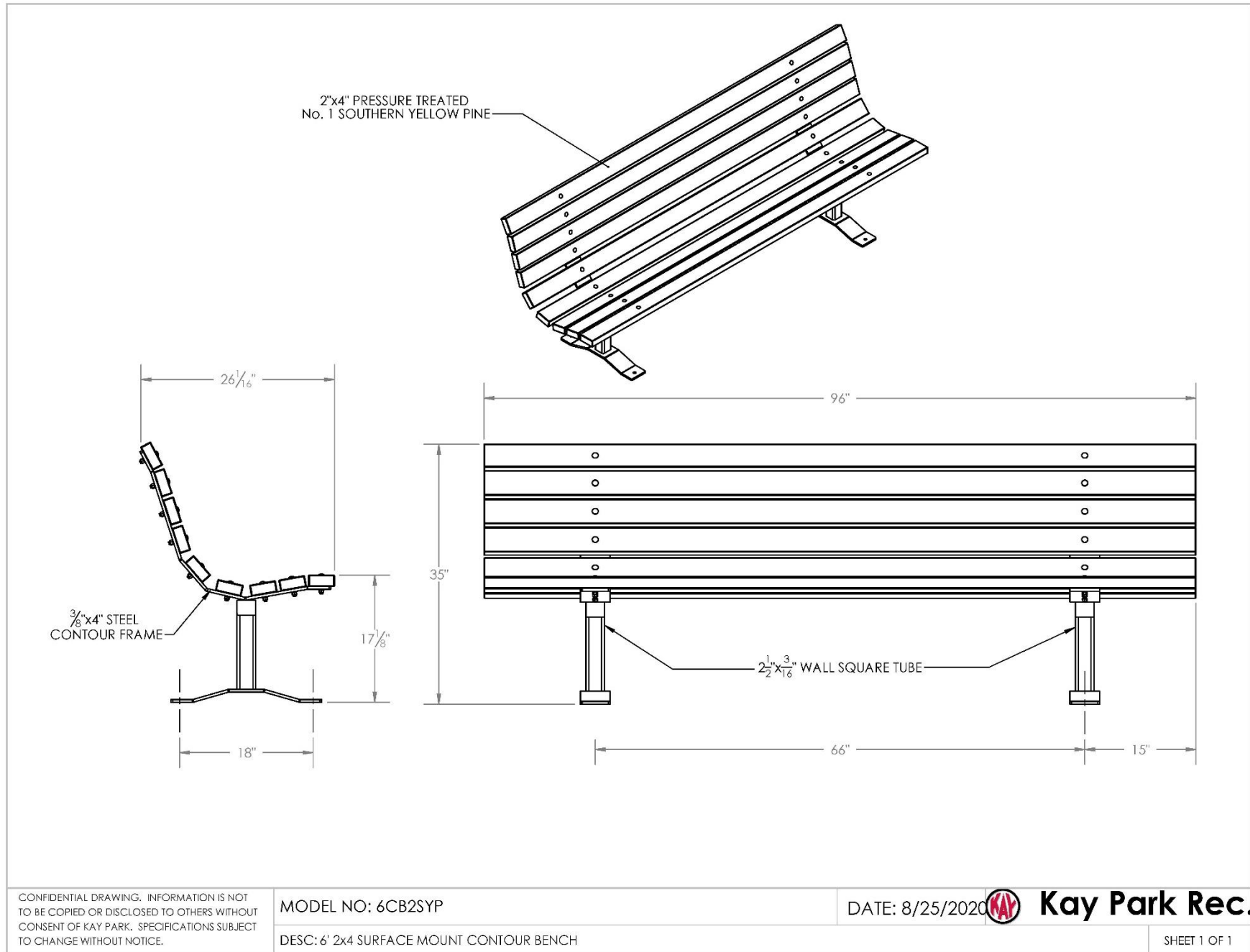
Figure(s) 5 - Spring Road Flooding



Figure(s) 6 - Water Quality Sign



Figure(s) 7 - Kay Park Specifications



Figure(s) 8 - Kay Port Style Engraving



Figure(s) 9 - Silhouette Bench

Silhouette Memorial Woodgrain Bench- \$1695.00



- Maintenance-free and weatherproof – never need oiling or staining, won't fade, chip or rust
- Contemporary font, Cambria, unique to Wood Grain Natural Collection, with 2" lettering
- Premium quality recycled plastic 2x4 slats will not deteriorate, warp or sag over time
- UV and moisture resistant
- Heavy-duty, powder-coated Black steel frames
- Inground and surface mount options available for secure and permanent seating solution
- Stainless steel assembly hardware included; some assembly required
- Natural looking wood tones and textures
- 4 ft., 6 ft., and 8 ft. sizes available
- Maximum characters (including spaces):
 - 4 ft. bench: 22 characters per board
 - 6 ft. bench: 32 characters per board
 - 8 ft. bench: 43 characters per board
- 50-year guarantee against breakage
- Engraved benches may vary slightly from the proof based on character limits, capitalization, punctuation and location of screws
- For special spacing or characters please contact customer service to place your order

REPORT DOCUMENTS

Document 1 - Comments Letter; 06-22-2026



June 22, 2026

Julie Hein,
Lake Ledge Naturalist, LLC

Ms. Hein,

The Village of Sister Bay is writing in response to the draft exhibit panels submitted for review. We appreciate the time and effort that has gone into the preparation of these materials, but we do have several concerns.

For the panel with the header "What Draws You to the Water?", we're concerned that the story of the Village gets lost among so many images. Our other issue with this panel, and the other panel as well, is that we may be going down a dangerous path by highlighting some old businesses and not others. The Historical Society has given us a few specific comments on the information in this panel, and I will share them on the back side of this letter; they are fixable.

The second panel presents the greater concern. When someone is standing at the sign, it's hard to imagine how useful they will find information about locations that they cannot see. Our proposed alternative approach would be to show the history of the area around the sign that the visitor *can* see. For this alternative approach to the second panel, the Historical Society has given us an outline of what information it might contain, and it appears to have a total word count consistent with the size of the sign. That outline is included with this letter as a separate attachment.

If we were to accept the current concept of the second panel, the Historical Society has also given us detailed feedback on information that was apparently added to this panel after their initial review, but I am hesitant to include it because we don't think the current approach to that panel works. That said, here are some examples (not the entire list) of that more detailed feedback:

- Images of all churches were added except the Catholic church
- Key hotels were added but not the iconic Little Sister Resort; and
- There are a number of date issues (e.g. Forest Idyll was not called that in 1950; Hotel du Nord image cannot be from 1939; the Sister Bay Auto image shows "circa 1920", but shows cars from the 1950s; and the image of downtown Sister Bay showing "circa 1915" was taken before the fire of 1912).

We recognize that these sorts of things happen when there is so much detail involved, and they are fixable, but we believe it is necessary to change this panel as described, rather than make these fixes.

Julie, we recognize that you have done plenty of this work in the past and have incredible skills and experience with interpretive signage. On the other hand, as representatives of the Village, we need to make sure that the product is what we think works best for our "customers" – locals and visitors. We also feel that our comments and directions, as described above, are consistent with the intended scope of the project.

We propose to have an in-person meeting to discuss the next steps, including the revisions noted above.

Please let us know by end of day Friday, June 26, a couple of dates and times that would work for you to have that kind of discussion.

Sincerely,

Benjamin Andrews

Benjamin Andrews, Village Administrator
Village of Sister bay

VILLAGE OF SISTER BAY
2383 MAPLE DRIVE – PO BOX 769 – SISTER BAY, WI 54234 – (920) 854-4118
WWW.SISTERBAYWI.GOV

Detailed comments on the panel “What Draws You to the Water?”Progress and Prosperity

- Masterfreeze – recommend deleting “on Main Street”. Locations are not shown for the other businesses depicted on this panel. If this location reference needed to remain for some reason, it should probably change to “Highway 42” since Main Street is not likely how the location was identified at the time Masterfreeze was there.
- Image of Sister Bay Motors – needs to read: “Car dealers and garages included Sister Bay Motors, Becker’s, Brodd’s, Hendrickson’s, Carlson’s, Roy’s, Logerquist’s, and others.” (added Sister Bay Motors and Carlson’s.)

Recreation and Waterfront

- Caption for Carolina: Steamships were “a primary mode” of transportation, vs. “the main mode” of transportation. May seem like a small point, but transportation at the time was by foot, horse or boats of various kinds.

Proposed alternative panel – see separate attachment

Panel 2: The Views from the Bay

(appropriate pictures would be inserted around the write-up below)

When the first settlers arrived, the shoreline where you're standing, and to your left and right, was completely forested.

To your far left (southwest)

The site where condominiums stand today was the home of the Roeser sawmill, flour mill, and dock for over 50 years. It had been built by the Dimond brothers in the 1870s. The property was sold to developers in the 1980s.

The forested bluff above the condominiums is part of the Niagara Escarpment, a 650-mile dolomite cliff that stretches from eastern Wisconsin to western New York. Beyond the bluff lies Little Sister Bay, the home of the first European settlement in the area, and the site of Pebble Beach, a 17-acre area being preserved by the Village and the Door County Land Trust.

To your immediate left (southwest)

The area around today's pavilion once housed vacation cottages, a resort, and a service station.

Early on, in generally the same spot as the current swimming dock, the first Village swimming dock was built in the late 1930s.

To your right (west)

The area just north of the Village Hall was once the home of Ole Erickson's general store, and there was also a blacksmith shop nearby. Ole's was later replaced by a furniture store, and then a Butik (boutique). In 2010, the property was sold to the Village as part of the Waterfront Master Plan.

Further up the shoreline were a number of private cottages and docks, including the Kellstrom Dock, which were also purchased by the Village.

Heading north up the shoreline there were and still are many residences and private docks, ending at a point where Sister Bay's other major dock was located – the Wiltse dock, also called the Produce Dock, which was also a landing spot for the steamships in early days.

The Waterfront Master Plan

In the 1970s, the Village purchased land that enabled the development of the public marina. Over the next 40 years, additional land was purchased, and businesses were bought out, sometimes at considerable cost, and sometimes causing controversy. After one of the most significant and most debated purchases, the Village president at the time noted that the deal “would preserve and protect our beach for generations to come.”

Today's Waterfront Park and pavilion, the beach, the marina and the Marina Park are all the result of this long-term vision and perseverance.

Across the Bay

The Sister Islands are a pair of small, uninhabited rock outcroppings that are owned by the Wisconsin Department of Natural Resources. They were designated as a state natural area in 1966, and are a protected nesting sanctuary for gulls and terns.

About 26 miles across the bay are Marinette, Wisconsin and Menominee, Michigan (otherwise 128 miles away by road). In the late 1800s and early 1900s, when roads were still relatively undeveloped, villagers would travel across the bay to Marinette/Menominee for supplies. During the winter, the path across the ice was sometimes marked by evergreen trees, and at one time, there was a warming station midway across the route.

Just south of the Sister Islands are the ruins of a two-masted schooner, the Meridian, which sank there in October 1873 after a violent storm.

How Sister Bay Got Its Name

Legend has it that early Door County settler Increase Claflin gave the areas its name because the two little islands that flank the entrance to the bay resembled one another, as sisters often do.

Little Sister Bay retained its name, but as one writer noted, Big Sister Bay became simply Sister Bay, perhaps because the acronym B.S. Bay might not have been great for marketing.

Document 2 - Response Letter; 06-24-2026

June 24, 2026

Ben Andrews, Village Administrator
Village of Sister Bay

RE: Village of Sister Bay Exhibit Project

Hi Ben,

Thank you for your letter and the attached Historical Society materials. I am writing to clarify Lake Ledge's role in this project and respond to the new direction now presented by the Village.

Lake Ledge was retained to provide professional interpretive planning, exhibit design, and creative development. This work is artistic, interpretive, and design-based in nature. Based on the project direction established with the former Village Administrator, Lake Ledge researched, developed, designed, and submitted draft exhibit panels for Village review and production approval.

The June 22 response to the submitted drafts now identifies a different approach, organized around the Historical Society's recent outline, as the direction the Village wants for the second panel. This represents a substantial change and is considered a new design direction beyond the one-draft, one-proof project path previously established.

The letter describes a new process in which the Village and Historical Society provide their preferred outline, content, images, layout, and direction to a service provider tasked with formatting those materials into a physical sign display. That is a production-only service Lake Ledge does not provide, and it is fundamentally different from the professional interpretive planning, creative development, and design-based work Lake Ledge routinely provides its clients.

At this point, the best course of action for the success of the project is for Lake Ledge and the Village to part ways so the Village and Historical Society may pursue their preferred alternative direction independently, in-house, or with a provider suited to preparing their internally developed content for a physical sign display. Per Lake Ledge's proposal, payment of \$25,000 was due upon receipt of the finished project. Assuming the Village is in agreement to mutually part ways, Lake Ledge will not invoice the Village for its services rendered to date.

Please note that all draft designs, written content, layouts, interpretive framework, and related creative work prepared by Lake Ledge Naturalist LLC remain the intellectual property of Lake Ledge Naturalist LLC. They may not be used, modified, fabricated, transferred, or provided to another party.

I wish the Village well as it moves forward with the Historical Society's preferred direction and its own approach to visitor engagement.

Best regards,

Julie M. Hein
Owner, Lake Ledge Naturalist, LLC

Lake Ledge Naturalist, LLC
Interpretive Development | Audio Description | Guided Explorations

explore the elements of place





MARAINA MANAGER'S REPORT

Date: July 21, 2026

Marina Manager Report – June 2026 Marina Committee

1. We continue to “reopen” the marina for the season. Most of the staff are returning this season from last year. We do have a couple of new dockhands including a J1 student from Colombia. We have also been able to fill the part-time maintenance position.
2. Repairs to docks and the underwater pump out line have been completed. These repairs were due to damage during fall marina shut down. We coordinated the repairs, and the cost of repairs were reimbursed to the marina by the contractor.
3. We have been auditing cancelations. There were a few boaters that specified the cancellation was due to fuel costs. Most cancellations have been due to weather or schedule changes. In all cases we were able to refill the slips with new reservations and demand remains strong.
4. Annual capital planning has begun. There are a few projects that we will change the priority to move them up. We will be evaluating a J dock change and additional slip possibility. The launch ramp is scheduled to be replaced in 2028. We will try and move that to 2027.
5. Planning for the new marina building continues. We are looking at ancillary issues that can be addressed with building construction. Items such as laying a pump out line that will run to the C and D dock along the walkway and potential electrical upgrades at a few large slips.

SBAA Staff Report

Period : March 2026
Presented: May 2026

Room Tax 2026

Sister Bay

March ▲ **+10.1%** to LY
Year to Date ▲ **+0.83%** to LY

Door County

March ▼ **-23%** to LY
Year to Date ▼ **-6.3%** to LY

Occupancy 2026

Sister Bay - March

Available UnitsTY 13,762 vs LY 13,698 ▲ **+0.46%**
OccupancyTY 18% vs LY 19% ▼ **-1%**
Avg. Room Rate TY \$162 vs LY \$152 ▲ **+6.5%**

Door County - March

Available UnitsTY 87,631 vs LY 90,527 ▼ **-3.2%**
Occupancy TY 17% vs LY 22% ▼ **-5%**
Avg. Room Rate TY \$142 vs LY \$138 ▲ **+2.9%**

Marketing Report

Website Traffic | sisterbay.com

April 1 - April 30, 2026

Active Users

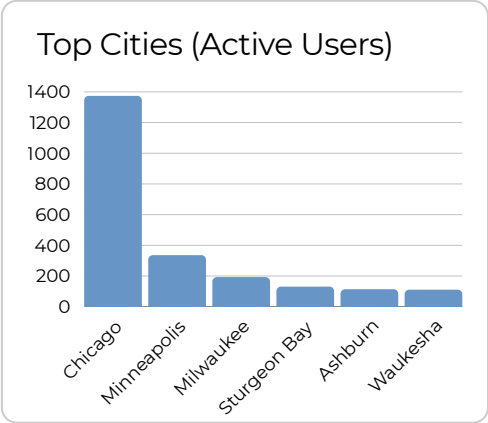
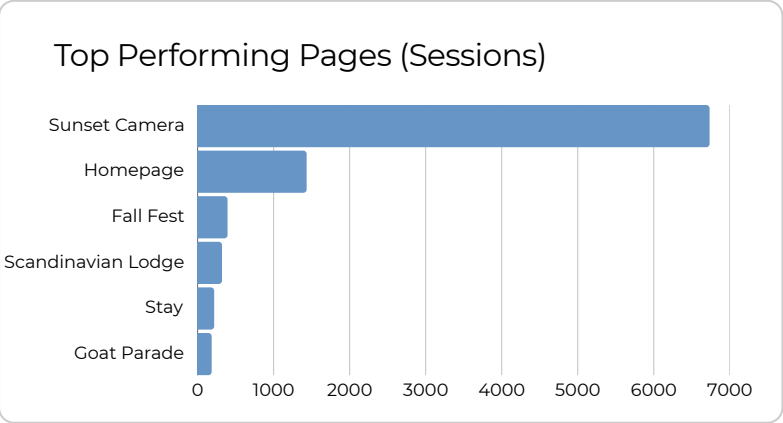
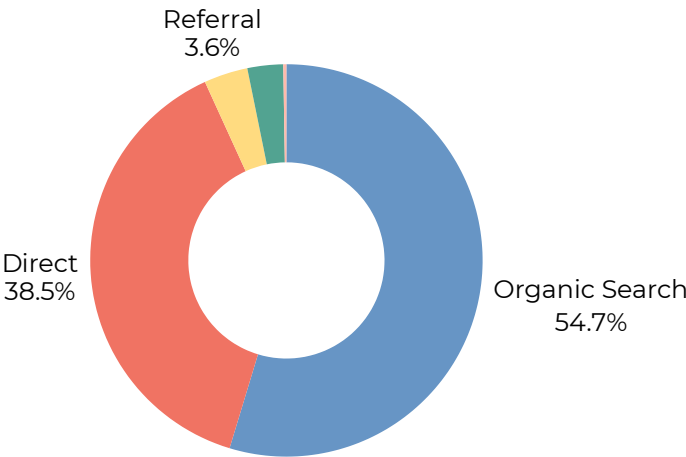
5,819 ▼ 19% YoY

Total Sessions

12,337 ▲ 12.7% YoY

Average Session Duration

2m 24s

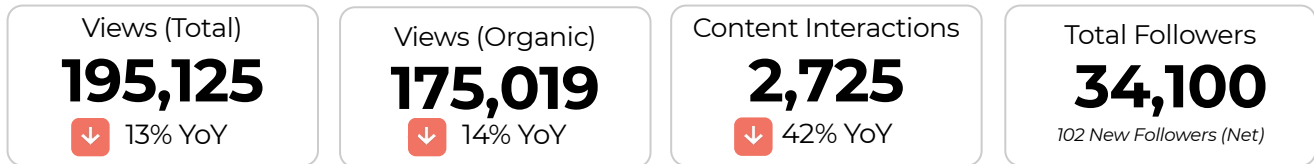


Marketing Report Cont.

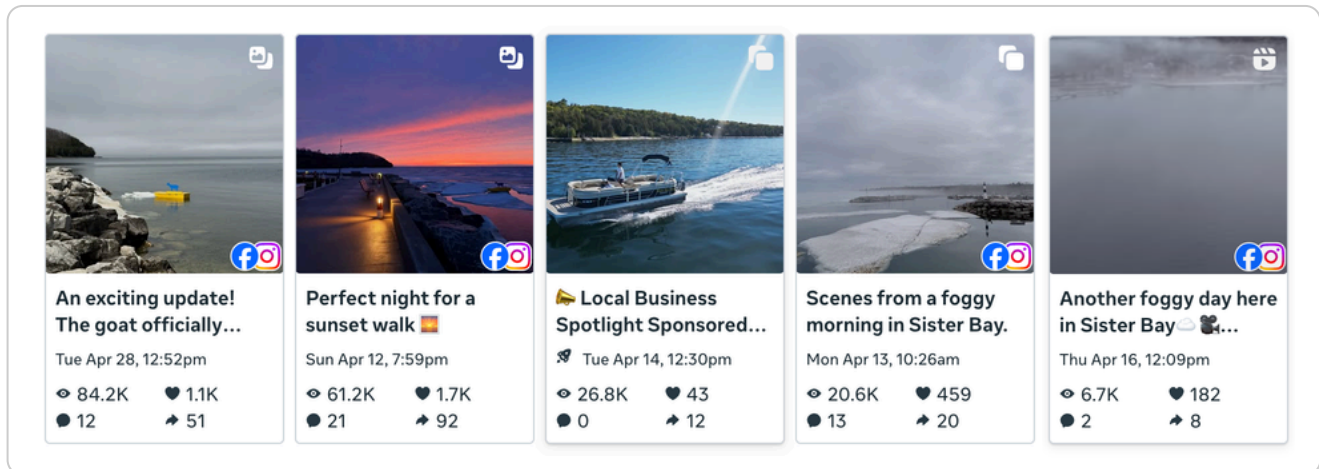
Period : April 2026
Presented: May 2026

Social Media Performance

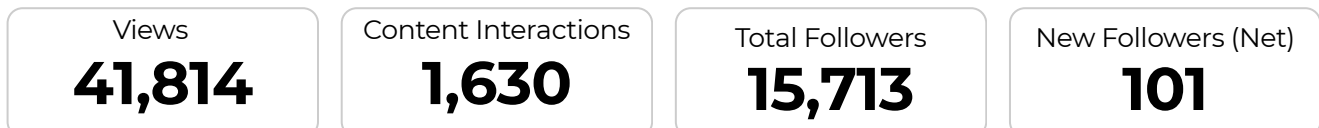
Facebook | April 1 - April 30, 2026



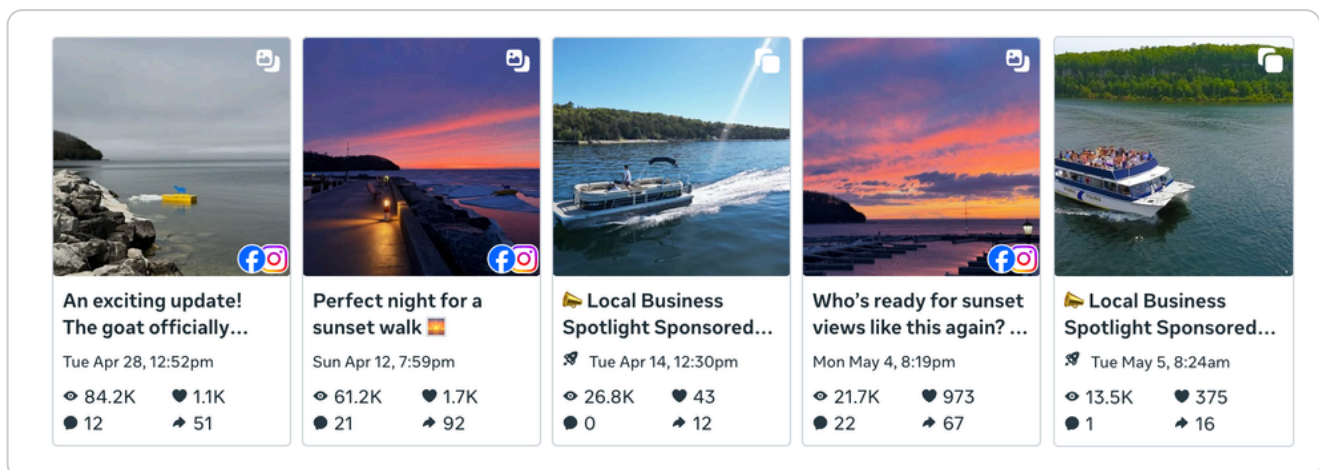
Top Content by Views



Instagram | April 1 - April 30, 2026



Top Content by Views



Staff Updates

Visitor Center

The visitor center is now open daily. We hired Mary H. for Monday & Tuesday shifts. Mary H started last Friday and is going to be a great addition. Jacki was a huge help in setting up the center this year.

Spring Dinner

Our dinner was successful. We had almost all RSVPs in attendance with just a few unable to make it night of for varying reasons.

Shuttle

We met with Steve Sohns and he addressed some safety issues which lead us to changing the route this year. We took Country Ln off the route because of deer. We changed the route after brochures went to print, brochures are the only place where the route is inaccurate. The stops are similar to the brochure route so the order of drop-off didn't change. Track my shuttle, the bus stops, posters, and rack cards all have accurate information.

Earlier this month we had 2 committed drivers for our shuttle. Dale is stepping down this year and will be available on a sub basis. I met with Bunny on 5/19 to discuss rehire. Ben Andrews has sent over an offer to her and we are awaiting her answer. In the meantime Steve will drive all the shifts the first three weeks.

The bus was taken in to Reinholds sign service on 5/19 and had an ad for The Cleat put on the drivers side of the bus. They are a new shuttle sponsor this year.

CBA+ DDC Partnership MOU Final Draft

We have another updated version of the MOU. After our last meeting, the working group got together to review any feedback from DDC, DCTZ, and CBAs. The goal is for all CBAs to approve the MOU this month, and then next month we will have a signed agreement.

Key changes:

- CBA will submit full budget for the following year (not just SCP)
- CBA will submit quarterly P&L (new practice)
- CBA will submit quarterly SCP spending report (unchanged), but they will no longer need to submit receipts (unless required by DDC)
- DDC will produce quarterly and annual financial reports using cumulative reports from CBAs
- DDC and CBAs will collaborate to produce an annual summary report of collective outcomes highlighting performance metrics relating to marketing and event activities

Event Updates

Rummage Sale (5/16)

We had beautiful weather for the sales on Saturday! Sellers picked up their signs in a timely manner and everyone is paid up in full. There were some sellers that came to us after the map went to print, who wanted to participate and we encouraged them to be on the lookout next year for our registration information.

Goat Parade (6/13)

All of our goat plop stickers are in house and ready for use. We have 3 adult volunteers and one responsible tween to help sell stickers. Jacki is able to help with the goat craft again.

Concerts and Movies (6/17-8/12)

We have received our banners and ordered the posters. Local Girl Scout troops have signed up to sell cookies and lemonade for 3 concerts this summer. We are going to work with the library to rent our movies with a back up plan to purchase if timing doesn't work out with library rentals. The movies are: GOAT, Monsters Inc, Cars, and The Parent Trap (the elite 1998 version), if anyone has a copy of any of these please let us know.

Festival of Fine Arts (8/10)

We met with the Fine Arts Committee (Gary Chadiuor) and chose our artists. Acceptance and rejection letters have gone out and we are awaiting final registration. We plan to post on our socials to see if we can get a few more artists. We have 15 returners and have extended 5 invitations. Gibraltar middle school and high school art teachers will be selling "orphaned" student art as a part of a fundraiser for Gibraltar Art Club. We are in talks with the teacher to see if they can help us in our craft tent. Sally Pfeifer is unable to help us with that this year, if we cannot get help from the teachers be on the lookout for a volunteer ask from us.

Marina Fest (9/5-6)

Band contracts (new this year!) are coming in. Savor will not have their food truck for Marina Fest as they have their new location. We plan to reach out to a local food truck to fill their spot.

We attended the Library Committee board meeting earlier this month to discuss Marina Fest Book Sale. During the conversation, there appeared to be some misunderstanding regarding the Library's historical financial involvement in the event prior to SBAA taking over management from the Village.

Some board members were under the impression that the Library had not previously contributed financially for their participation in Marina Fest through the book sale. However, we provided clarification, and their Treasurer, Laura Wilker, confirmed that up until 2018 the Library contributed 10% of book sale profits to the Marina Fest board. In 2018, that contribution increased to 15%, and SBAA has maintained that same percentage since assuming ownership of the event.

I also reached out to Julie Kingsbury, Chair of the Library Committee, on 5/19. She shared that she did not plan to attend our meeting today and that the commission is still discussing the matter at this time.

Fall Fest 10/16-18

We met with Jeb Salens to start emergency service planning. We have reached out to the DoRR for use of their lawn for the ferris wheel.

Capture the Spirit (11/27)

Reindeer are booked.



COMMITTEE REPORTS

Date: July 21, 2026

To: Village Board
Re: July 2026 Committee Reports
Author: Sarah Bertges, Administrative Assistant/Deputy Treasurer

Committee reports for the month are included in the following link(s):

[July 2026 Committee Reports](#)