PARKS, PROPERTY & STREETS COMMITTEE
SPECIAL MEETING

WEDNESDAY, AUGUST 19, 2026, AT 11:00 AM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road, Large Meeting Room

To access the meeting electronically, click:
https://zoom.us/j/4439901723?pwd=yAVpi40M1OIqgNufcVUE8XWCUSkKaH.1&omn=97063638580
Meeting ID: 443 990 1723 Passcode: 304078
To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#
For additional information check: www.sisterbaywi.gov

AGENDA

1. Call to Order & Roll Call

1	Committee Chair, Trustee – Louise Howson			*Department Director – Erik Linczmaier*
3	Trustee - Nate Bell			*Village Administrator – Benjamin Andrews*
3	Resident Member - Jerry Ahrens			*Administrative Assistant – Sarah Bertges*
4	Resident Member - Mike Laszkiewicz			
5	Resident Member - VACANT			

2. Approve Agenda
3. Approve Minutes: N/A
4. Discussion/Action Items
    a) 2026 Parks and Streets Budget Review
8. Next Regular Meeting:
    a) September 8, 2026 at 1:00 PM; Regular Meeting
    b) September 8, 2026 at 3:30 PM; Walking Tour Meeting – Logerquist
9. Adjourn

Public Notice – PARKS, PROPERTY & STREETS COMMITTEE MEETINGS ONLY

For questions regarding the above agenda items or to review the related files, call the Administration Office (phone number below) or email info@sisterbaywi.gov. To submit letters in support or opposition of an agenda item, email adminassist@sisterbaywi.gov by 4:00 p.m. the day before the meeting. Letters received after the meeting packet has been mailed will NOT be sent to committee members but will be SUMMARIZED at the meeting. It is possible that members of, or quorum of, other governmental bodies may attend the meeting to gather information; no action will be taken by any governmental body other than the body specifically referred to above. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid or accommodation at no cost to the individual. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible, preferably a minimum of 48 hours. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118 or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available online.

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

POSTED ON: 8/17/2026

2027 Budget

Reduction and Additions

Reductions

- Administration, contracted services code 100-51640-200 subtract $5,000.00. Reason: $5,000.00 was added to fix buildings air conditioning in 2026.
- DOPW Medical & Safety, code 100-53312-351 subtract $2,000.00. Reason: $2,000.00 was added to purchase two additional AEDs for the village. The $2,000.00 remaining in the code for 2027 will be enough to purchase an ADE for the Sports complex and cover remaining yearly expenses.
- Street Maintenance, general supplies code 100-53314-353 subtract $2,000.00. Reason: The remaining $2,000.00 will be enough to cover material and unforeseen expenses for 2027.
- Street Maintenance, education and training code 100-53314-332 subtract $1,000.00. Reason: No need for this code to exist. All training is done through public works.
- Street Maintenance, information and technology code 100-53314-312 subtract $3,000.00. Reason: Code is not needed. All IT support comes out of DOPW.
- Snow and Ice, minor equipment & tools code 100-53317-352 subtract $10,000.00. Reason: $10,000 was added to this code to purchase a new sow plow in 2026. The $10,000.00 can be added to another code for the 2027 calendar year.
- Seasonal Decorations, general supplies code 100-53322-353 subtract $5,000.00. Reason: The $5,000 remaining will be enough to cover seen and unforeseen expenses in 2027.
- Seasonal Decorations, repairs & maintenances code 100-53322-361 subtract $3,000.00. Reason: the remaining $2,000.00 will be enough to cover seen and unforeseen expenses in 2027.
- Storm Sewer Maintenance, contracted services code 100-53441-200 subtract $6,400.00. Reason: $9,400.00 was put into code for culvert work in 2026. $5,000.00 is a good amount to keep in this code for general maintenance (flushing) or unforeseen repairs (cracked, shifted or crushed).
- Parks, membership dues code 100-55200-331 subtract $500.00. Reason: no reason for code to exist, dues are handled in public works codes.
- Parks, general supplies code 100-55200-353 subtract $2,500. Reason: The remaining $4,000.00 will be sufficient to cover cost (project wood, grass seed, hardware).
- Parks, repair and maintenance code 100-55200-361 subtract $13,000.00. Reason: The remaining $5,000.00 will be sufficient to cover cost.
- Fire Station, equipment maintenances code 100-51630-369 subtract $8,000.00. Reason: The remaining $10,000.00 should provide an adequate buffer for 2027.

Additions

- Village Hall, contracted services 100-51610-200 addition $14,500.00. Reason: The Village Hall needs repairs. The front steps are crumbing; rear sidewalks are cracked and uneven and the exterior doors and frames need replacement.
- General Building, contracted services 100-51600-200 addition $1,700.00. Reason: To provide more a buffer for unforeseen expenses.
- DOPW, contracted services 100-53312-200 addition $4,700. Reason: The $300.00 currently in the account is insufficient. $300.00 doesn't cover much of anything.
- Street Maintenance, contracted services 100-53314-200 addition $1,000.00. Reason: To provide more of a buffer for unforeseen expenses and general road repair (Tarring)
- Parks, memorial benches 100-55200-355 addition $16,800.00. Reason: The department's goal is to replace 12-benches that are past the 10-year lease agreement for 2027.
- Parks, general supplies 100-55200-353 additions $7,700.00. Reason: To purchase five pizza box recycling receptacles for Waterfront Park.
- DOPW, shop supplies 100-53312-403 additions $5,000.00. Reason: To upgrade electrical output to wash bay in maintenance building for a larger water heater to be installed.
- General Buildings, custodial supplies 100-51600-401 additions $2,500.00. Reason: To provide more of a buffer in the account. Higher use within the facilities and inflation have this account in danger of going over budget.
- Weed and Nuisance control, other contracted services 100-533640-200 additions $5,000.00. Reason: To refresh and maintain Gateway Parks landscaping around schoolhouse. To maintain administrations building landscaping and Marina Parks ground bed.
- Weed and Nuisance control, weed and nuisance control 100-53640-211 additions $9,500.00. Reason: To purchase new plants to be placed around the old schoolhouse at Gateway Park.

Village of Sister Bay
2027 Annual Budget
DRAFT

Drafted on August 18th, 2026

Approved November XX, 2026

Budget Development and Management Policy

Purpose: The purpose of this policy is to describe the process by which the annual budget is created, presented and managed for the Village of Sister Bay.

General: The process for publication and legislative consideration of the annual budget is prescribed in Wisconsin Statutes 62.12 and 65.90. Those legislative pronouncements provide the overall framework for and minimum legal requirements of the Village budget. This policy outlines the process to be followed by the Village Board of Trustees and the Village staff in developing and presenting the annual budgets of all Village operations and funds for review and adoption.

The annual budget will include all operations of the Village, including enterprise and special revenue funds, and include both the operating budget and a capital budget for the ensuing fiscal year. The capital budget should align with the five-year capital improvement plan. The Village Board recognizes that there must be a starting point for the budget in terms of tax revenue. Therefore, annually, typically in June, the Finance Committee is to set a budget directive. In the absence of such directive, management will prepare their budgets assuming a maximum increase in operations using the prior years finalized Consumer Price Index Figure.

Development Procedure:

1. The Finance Director will review each department's budget, establish or estimate parameters for wage increases and requested personnel changes, review the Village's debt needs and capital plans, and review targets for revenue sources, tax growth, and other factors. The budget parameters will then be provided to the department directors for the creation of their preliminary department budgets.
2. Following the setting of budgetary parameters the Finance Director is responsible for coordination and initial review of department budget submissions. The budget submissions shall include proposed capital items for the 5 Year Capital Improvement Plan. Meetings will be held with departments to review their budget requests beginning as early as June of each year.
3. Following the initial review, and preferably by July, the Finance Director will compile the preliminary department budgets and present a draft to the Village Administrator. Should the need arise, the Finance Director and Village Administrator may meet with department heads again to refine the draft operating budget and make changes based on the total overall needs of the Village and established parameters.
4. In July the various committees shall review the preliminary budgets and make changes, as appropriate. Preliminary budgets are also due from the Fire Board, Library, SBAA and any other partner agencies. For agencies that do not have a budget prepared by July, an estimate must be submitted with their actual budget submitted to the Village in early August.
5. Staff shall attempt to calculate the Village's portion of TID IN calculations based on preliminary numbers obtained from the Department of Revenue (DOR) in early mid-August. Any reference to the mill rate in the budget, and related budget documents shall use the terms "Operational Mill Rate" and "Finalized Mill Rate" as appropriate.
6. The Draft Annual Budget shall be presented to the Finance Committee in late July or early August, as schedules allow. The Finance Committee shall establish a schedule for adoption of the 5-Year Capital Improvement Plan and Annual Budget.
7. The Draft Annual Budget, which includes the 5-Year Capital Improvement Plan, and adoption schedule, shall be presented to the Board of Trustees for review in September. Following this review, additional department adjustments or Finance Committee recommendations may follow.
8. The budget summary is properly noticed and published in accordance with state statutes. A public hearing on the budget is conducted not less than 15 days after the summary is published. The Village Board deliberates the proposed budget at or following the public hearing.
9. The budget is adopted by the Village Board through an appropriate resolution and two-thirds vote. Once adopted, the Finance Director is responsible for ensuring that the adopted version of the budget document is provided to all departments, Trustees, and made available to the public.
10. Per statute, the tax levy must be determined no later than December 15th. However, due to the Village's arrangement with Door County for tax bill preparation services, the tax levy should be established before Thanksgiving (or sooner) per the deadline set by the County.
11. The DOR publishes a finalized statement of assessment rates in November, which will likely be after the County's deadline for receiving the tax levy to prepare tax bills. Upon receipt of these numbers, the Finalized Mill Rate shall be brought back to the Board for review. The Board may provide consensus of no changes to the budget or request an amending resolution which must be passed by two-third vote.

Management Procedures

1. Annual revenues will be estimated by an objective, analytical process with involvement of staff related to the revenue line item. User fees will be reviewed annually by departments and the appropriate standing committees will address recommended changes as part of the budget process to ensure full cost recovery.
2. Enterprise fund payments in lieu of taxes shall be budgeted based on estimates and revised based on final numbers during the budget year.
3. Revenues with high volatility should be budgeted conservatively. Revenues which are generally received, but of which there is not reasonable assurance of receipt, will not be budgeted.

4. Proceeds from the sale of property or equipment shall not be budgeted as operating revenue unless such amounts can be accurately projected. Any such proceeds received shall be recorded in the appropriate fund.
5. The Village Board desires to stay informed as to major outlays. Though authorized by the Budget Resolution, sums expended in excess of $50,000 for capital purchases should be reported to the respective committee charged with oversight for the section of the Budget from which funds were appropriated. The committee may require Board approval of the expenditure.
6. Budget amendments and transfers between cost centers are initiated by the department (examples of cost centers in the general fund include general government, public safety, public works, health & human services, culture & recreation, and development). After approval by the Finance Director, the transfer recommendation is made to the Finance Committee, with final approval by the Board of Trustees. Any unbudgeted, emergency expenditure of funds in excess of $5,000 will require the approval of the Village President and Village Administrator, as well as notification of the chair of the affected committee and the chair of the Finance Committee, and the Village Board shall be notified that said actions were taken at their next meeting.
7. Department heads are authorized to move funds within a cost center of the budget in consultation with the Finance Director and/or Village Administrator to make more efficient use of the funds. Any moves must result in an end of year-net-zero-effect in the cost center's budget.
8. The Capital Improvement Plan Fund (CIP) is intended to help the Village plan for future expenditures by saving money for future expenditures. It is challenging to plan for every contingency that may arise. From time to time, what may have been anticipated as a future need in order to address an anticipated issue may no longer be a suitable solution to the issue. In such cases, the Board authorizes the Finance Committee to make recommendations on repurposing of those funds into suitable CIP categories. The Village Board will review those recommendations and approve as it deems appropriate based on the overall needs of the Village. The intent is to use CIP money for the benefit of the Village through public expenditures on Capital Items.
9. All unspent CIP funds will remain allocated and appropriated for those items which were originally allocated, or reallocated through subsequent amendments, for all future budget years until such time that those funds are expended or repurposed.
10. All unspent funds in any budget section will revert to the unassigned fund balance unless such funds are assigned or committed by the Board.
11. Village oversight committees are subject to review by the Village Board. They exist to monitor operations and to recommend policy changes to the Village Board. Policy recommendations on rates, charges, or credits are subject to review and approval by the Village Board.
12. The Village Board has authorized funds to be spent in recognition of employees' hard work and extraordinary efforts. The Village Board authorizes recognition funds to be spent in an equitable manner whether through direct pay to employees or at a recognition event for all employees.
13. The Village Board will budget for annual step increases for employees as referenced in the Village of Sister Bay's Employee Handbook. Upon a successful performance evaluation employees will be eligible to advance to the next step of the approved compensation schedule. For budget deliberation purposes village staff will present a draft budget calculating every employee receiving an annual step increase. Consideration for a step increase will be based on length of employment, date of hire, or an employee under a separate employment agreement
14. In lieu of a step increase for employees, Village staff will also provide for budget deliberations purposes, a Cost-of-Living Adjustment (COLA) wage increase for full-time and or year-round employees. The COLA applied will be the Consumer Price Index for all urban consumers (CI U) as certified by the Wisconsin Department of Revenue. The COLA estimate proposed in the budget will not be less than zero.
15. The Tax Increment Financing District (TID) can use monies from other funds to pay for a variety of projects. Based on activity within the TID, the Village Board expects that the TID will generate increment and revenues to pay back some, or all, of those borrowed funds. Toward that end, the Village Board authorizes the Finance Director, upon review by auditors, to make a transfer of cash near the end of each calendar year to pay borrowings in the following order:

a. Repayment of the advance from the Capital Projects Fund to the TIF
b. Repayment of the project costs funded by the Capital Projects Fund
c. Repayment of the project costs funded by the General Fund
d. Repayment of the project costs funded by the Utility Fund
e. Repayment of the project costs financed by debt
f. Repayment of the project costs funded by the Marina

16. The transfer is authorized if the TID will retain a positive fund balance and positive cash balance. The repaid cash balances will be allocated by the Finance Committee or reverted to the unassigned fund balance of the applicable fund.

Audit: This policy will be reviewed by the Finance Committee every three years following adoption, or sooner, at the discretion of the Village Board.

Village of Sister Bay
Notice of Public Hearing - Proposed Consolidated Budget for 2027

NOTICE IS HEREBY GIVEN that on November x, 2026, at 5:30 p.m., a PUBLIC HEARING on the PROPOSED BUDGET of the Village of Sister Bay will be held pursuant to Sec. 65.90 of the Wis. Stats. This meeting will be conducted at the Sister Bay Fire Station at 2258 Mill Rd in Sister Bay, Wisconsin, and via video conference but is also accessible by telephone. To connect electronically or by phone, go to www.sisterbaywi.gov, click on 'Agendas & Minutes' and scroll to the October X meeting agenda and follow the link. The proposed budget is available for inspection at the Administration Office, 2383 Maple Dr, Sister Bay, Wisconsin, from 8:00 a.m. to 4:00 p.m., Monday through Thursday, and by appointment on Fridays from 8:00 a.m. to noon. It is also available on our website at www.sisterbaywi.gov under 'News & Notices'.

Signed and posted this 25th day of October , 2025, by Julie Thyssen, Village Clerk.

Budget Summary General Fund	2023 Actual	2024 Actual	2026 Projected	2026 Budget	2027 Budget	% Change
Revenues						
Property Taxes	2,247,591	2,583,823	2,620,241	-	2,628,243	#DIV/0!
Other Taxes	51,416	57,854	58,542	29	65,652	229774%
Intergovernmental Revenue	144,713	241,900	235,126	35,613	287,483	707%
Licenses & Permits	162,171	270,789	258,146	22,365	228,400	921%
Fines, Forfeitures, and Penalties	9,161	3,214	10,000	536	9,000	1580%
Public Charges for Services	27,419	37,510	30,768	7,023	37,400	433%
Miscellaneous Revenue	181,483	210,048	211,269	82,926	326,065	293%
Other Financing Sources	100,816	543,225	403,943	26,250	240,000	814%
Applied Fund Balance	-	-	-	-	-	
Total General Fund Revenues	2,924,769	3,948,362	3,828,035	174,741	3,822,243	2087%
Expenditures						
General Government	690,965	728,065	653,672	227,442	800,779	252%
Public Safety	185,221	199,088	204,502	50,066	233,180	366%
Public Works	753,060	751,180	745,675	165,850	860,584	419%
Health & Human Services	3,970	9,610	9,727	334	17,854	5246%
Other Culture & Recreation	386,642	431,265	410,145	79,340	553,028	597%
Development	230,668	196,067	298,057	75,244	295,751	293%
Transfers & Other Expenses	482,000	1,117,477	1,458,172	168,180	52,000	-69%
Total General Fund Expenditures	2,732,525	3,432,752	3,779,952	766,457	2,813,177	267%
Beginning Fund Balance	1,494,210	1,686,454	2,242,064	2,242,064	2,290,147	
Actual or Projected Fund Balance	1,686,454	2,242,064	2,290,147	1,650,349	3,299,213	

2027 Proposed Budget

All Village Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. 1/1/26	Fund Bal. 12/31/26
General Fund	2,628,243	1,194,000	3,822,243	2,813,176	2,290,147	3,299,214
Debt Service	790,000	737,975	1,527,975	1,505,752	3,202,121	3,224,344
Capital Improvement	-	2,781,390	2,781,390	3,936,087	4,525,937	3,371,240
Capital Funded by PRAT	-	434,000	434,000	355,000	910,485	556,687
Tax Increment District #1	924,300	42,951	967,251	886,275	2,290,624	2,371,600
Tax Increment District #2	67,413	106	67,519	28,699	152,051	190,871
Special Revenue Funds	-	52,000	52,000	56,642	56,962	52,320
Marina Proprietary Fund	-	2,499,953	2,499,953	2,137,016		
Water Proprietary Fund	-	1,068,293	1,068,293	-		
Wastewater Proprietary Fund	-	1,556,828	1,556,828	1,396,689		
Sewer Collection Proprietary Fund	-	1,906,550	1,906,550	346,122		

Village Tax Levy Breakdown	2026	2026	NET INC/DEC
General Fund	**$ 2,007,523**	**$ 2,007,523**	**$ -**
Debt Service Fund	**$ 790,000**	**$ 790,000**	**$ -**
Capital Projects Fund	**$ 620,720**	**$ 620,720**	**$ -**
Tax Increment Districts	**$ 593,144**	**$ 593,144**	**$ (0)**

Property Tax Levy - 2024	4,011,387	**Assessed Valuation 2024**	804,565,200	**Mill Rate - 2024/2025**	0.00498578
Property Tax Levy - 2025	4,011,387	**Assessed Valuation 2025**	826,124,200	**Mill Rate - 2025/2026**	0.00485567
Property Tax Levy - 2025	3,874,314	**Assessed Valuation 2026**	837,560,900	**Mill Rate - 2025/2026**	0.00462571

Base Percentage Change in Mill Rate from 2025 to 2026 -4.74%

The Village of Sister Bay is an equal opportunity provider and employer

Village of Sister Bay
2027 Annual Budget

Governmental Funds Summary Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
Beginning Fund Balance	**3,998,183**	**5,255,566**	**6,438,261**	**12,741,577**	**8,488,352**	**8,488,352**	**8,137,384**	**4,236,415**
Revenues								
TAXES	4,522,968	4,836,982	5,196,018	6,129,210	(91,724)	2,566,958	4,830,419	4,865,608
INTERGOVERNMENTAL REVENUES	453,110	608,716	269,109	340,751	421,210	528,661	1,280,680	1,196,507
LICENSES AND PERMITS	164,228	162,171	270,789	216,882	22,365	168,368	260,125	228,400
FINES, FORFEITURES, AND PENALTIES	1,793	9,161	3,214	9,296	536	646	2,500	9,000
PUBLIC CHARGES	99,869	37,792	84,214	54,328	13,683	23,371	39,700	37,400
MISCELLANEOUS REVENUES	567,414	534,789	764,516	729,119	250,904	401,768	1,033,378	1,285,488
DEBT PROCEEDS	-	-	7,300,000	-	-	-	5,550,000	1,000,000
GENERAL FUND - OTHER FINANCING SOURCES	714,939	1,032,916	1,974,452	2,405,743	194,430	388,860	1,673,595	1,029,975
Total Revenues	6,524,321	7,222,526	15,862,312	9,885,330	811,404	4,078,632	14,670,397	9,652,378
Expenditures								
GENERAL GOVERNMENT	660,606	690,965	728,065	728,065	227,442	410,498	653,672	800,779
PUBLIC SAFETY	211,451	185,221	199,088	199,088	50,066	98,914	204,502	233,180
PUBLIC WORKS	636,022	753,060	751,180	751,180	165,850	376,591	745,675	860,584
HEALTH & HUMAN SERVICES	5,556	3,970	9,610	9,610	334	667	9,727	17,854
CULTURE & RECREATION	341,849	409,193	474,824	474,824	91,020	221,929	436,587	609,670
CONSERVATION & DEVELOPMENT	62,200	230,668	196,067	196,067	75,244	109,149	298,057	295,751
CAPITAL OUTLAY	2,231,576	2,144,837	5,073,134	5,073,134	692,363	954,977	5,958,579	5,258,061
DEBT SERVICE	1,176,147	1,621,917	6,380,252	6,380,252	1,295,035	1,295,035	2,455,588	1,505,752
OTHER FINANCING USES	-	-	-	-	-	-	-	-
Total Expenditures	5,325,408	6,039,831	13,812,221	13,812,221	2,597,355	3,467,761	10,762,389	9,581,631
Ending Fund Balance	**5,197,092**	**6,438,261**	**8,488,352**	**8,814,686**	**6,702,401**	**9,099,223**	**12,045,392**	**4,307,162**
		6,438,261						

Village of Sister Bay
2027 Annual Budget

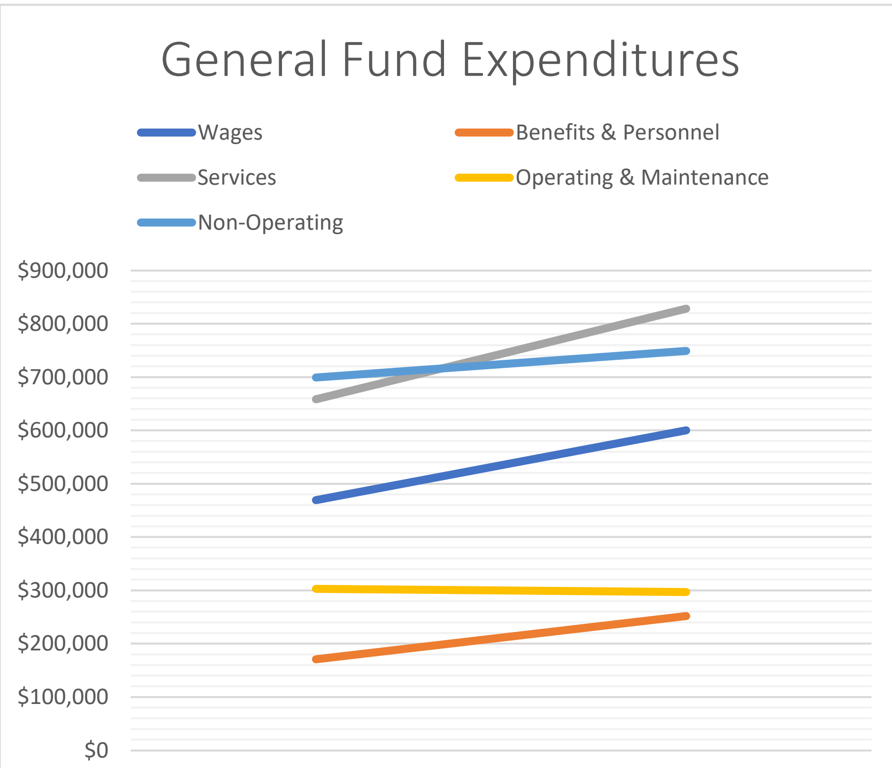
100 General Fund Summary Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
Beginning Fund Balance	**1,211,571**	**1,494,210**	**1,686,454**	**1,824,595**	**2,242,064**	**1,824,595**	**2,242,064**	**1,650,349**
Revenues								
TAXES	2,002,526	2,299,007	2,641,678	2,641,678	29	2,628,272	2,678,783	2,693,895
INTERGOVERNMENTAL REVENUES	152,610	144,713	241,900	241,900	35,613	141,518	235,126	287,483
LICENSES & PERMITS	164,228	162,171	270,789	270,789	22,365	168,368	258,146	228,400
FINES, FORFEITURES, & PENALTIES	1,793	9,161	3,214	3,214	536	646	10,000	9,000
PUBLIC CHARGES	70,194	27,419	37,510	37,510	7,023	16,711	30,768	37,400
MISCELLANEOUS REVENUES	80,887	181,483	210,048	210,048	82,926	154,590	211,269	326,065
OTHER FINANCING SOURCES	112,439	100,816	543,225	543,225	26,250	52,500	403,943	240,000
APPLIED FUND BALANCE	-	-	-	-	-	-	-	-
APPLIED COMMITTED FUNDS	-	-	40,000	-	-	-	-	-
Total Revenues	2,584,677	2,924,769	3,988,362	3,948,362	174,741	3,162,604	3,828,035	3,822,243
Expenditures								
GENERAL GOVERNMENT	660,606	690,965	728,065	728,065	227,442	410,498	653,672	800,779
PUBLIC SAFETY	211,451	185,221	199,088	199,088	50,066	98,914	204,502	233,180
PUBLIC WORKS	636,022	753,060	751,180	751,180	165,850	376,591	745,675	860,584
HEALTH & HUMAN SERVICES	5,556	3,970	9,610	9,610	334	667	9,727	17,854
OTHER CULTURE & RECREATION	291,202	386,642	431,265	431,265	79,340	185,449	410,145	553,028
DEVELOPMENT	62,200	230,668	196,067	196,067	75,244	109,149	298,057	295,751
TRANSFERS	435,000	482,000	1,117,477	1,117,477	168,180	336,360	1,458,172	52,000
Total Expenditures	2,302,037	2,732,525	3,432,752	3,432,752	766,457	1,517,628	3,779,952	2,813,176
Audit Adjustment								
Ending Fund Balance	**1,494,211**	**1,686,454**	**2,242,064**	**2,340,205**	**1,650,349**	**3,469,571**	**2,290,147**	**2,659,415**
Proof to Audit	1,494,210	1,686,447						

Village of Sister Bay
2027 Annual Budget

100 General Fund Summary	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Fund Balance Classifications								
Nonspendable	93,138	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Restricted		-	-	-	-	-	-	-
Committed		-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned Reserves	1,361,072	1,591,454	2,147,064	2,245,205	1,555,349	3,374,571	2,195,147	2,564,415
Total Fund Balance	1,454,210	1,686,454	2,242,064	2,340,205	1,650,349	3,469,571	2,290,147	2,659,415
Fund Balance Percentage	59.12%	58.24%	62.55%	65.41%	202.93%	222.36%	58.07%	91.16%
Amount Over/(Under) Reserve Policy 25%	$785,563	$908,323	$1,288,876	$1,387,017	$1,363,735	$2,995,164	$1,250,159	$1,861,121

Village of Sister Bay
2027 Annual Budget

100 General Fund Summary Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
Expenditures	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	Budget 2026	Budget 2027
Wages	469,477	600,335	687,696	687,696	206,195	396,417	985,545	521,776
Benefits & Personnel	170,832	252,316	271,743	271,743	87,002	157,381	362,022	241,352
Services	658,796	828,491	767,318	767,318	120,890	305,996	927,503	678,670
Operating & Maintenance	303,213	297,288	298,192	298,192	41,898	126,185	328,846	211,704
Non-Operating	699,719	749,321	1,405,474	1,405,474	310,092	531,650	415,436	241,041
Total Expenditures	2,302,037	2,727,751	3,430,423	3,430,423	766,077	1,517,628	3,019,352	1,894,543



Village of Sister Bay
2027 Annual Budget

53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-53311-000-000	HIGHWAY & STREET MAINTENANCE								
100-53311-200-000	CONTRACTED SERVICES	-	-	-	-	-	-	-	-
100-53311-890-000	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
100-53312-000-000	PUBLIC WORKS								
100-53312-111-000	FULL-TIME WAGES	78,208	82,411	60,543	104,754	35,391	68,670	149,734	137,598
100-53312-112-000	FULL-TIME OVERTIME WAGES	1,451	2,565	1,595	3,871	1,111	1,404	2,288	2,541
100-53312-113-000	COMP TIME	4,565	3,012	2,668	722	224	608	-	-
100-53312-114-000	UNWORKED WAGES	33,786	35,551	41,410	38,139	8,822	15,899	7,300	7,401
100-53312-121-000	PART-TIME WAGES	5,315	4,186	8,607	13,329	1,529	3,783	2,824	8,026
100-53312-131-000	RETIREMENT	7,288	8,194	6,978	10,324	3,278	6,232	10,970	10,945
100-53312-132-000	SOCIAL SECURITY	9,004	8,895	8,409	12,535	3,467	6,806	12,457	12,893
100-53312-133-000	HEALTH	20,673	33,413	30,800	41,816	18,721	30,276	43,756	46,198
100-53312-134-000	DENTAL	1,568	2,372	2,026	2,426	1,148	1,848	2,586	2,884
100-53312-135-000	LIFE	223	164	102	243	87	146	402	191
100-53312-136-000	DISABILITY	605	814	309	521	212	351	578	550
100-53312-137-000	HSA	11,921	19,044	19,674	21,545	7,648	13,131	9,858	9,497
100-53312-138-000	EAP	638	656	689	689	115	345	689	689
100-53312-140-000	VISION	-	341	342	334	131	210	301	306
100-53312-141-000	UNIFORM/CLOTHING ALLOWANCE	2,171	2,805	2,346	2,568	481	1,196	2,900	2,900
100-53312-142-000	RECRUITMENT/TESTING/PHYSICALS	612	306	346	64	-	771	500	500
100-53312-143-000	RECOGNITION	3,650	3,650	3,550	3,150	-	-	3,650	3,650
100-53312-144-000	MILEAGE	256	-	-	34	-	-	600	600
100-53312-145-000	EXPENSE ALLOWANCE	200	54	-	197	-	-	300	300
100-53312-190-000	OTHER PERSONNEL SERVICES	300	841	600	13	-	-	600	600
100-53312-200-000	OTHER CONTRACTED SERVICES	211	480	95	271	564	578	300	5,000
100-53312-202-000	WATER/SEWER/STORM	52,375	52,609	52,375	52,591	-	13,094	55,000	55,000
100-53312-204-000	CELL PHONE	2,015	2,028	2,215	3,411	806	1,615	2,500	2,500
100-53312-303-000	EQUIPMENT RENTAL	-	1,500	2,094	4,000	-	-	-	-
100-53312-310-000	COMPUTER SOFTWARE				892	358	358		
100-53312-312-000	IT SUPPORT	577	712	1,868	2,691	710	1,160	2,300	2,300
100-53312-321-000	OFFICE SUPPLIES	127	444	88	81	152	152	250	250

Village of Sister Bay
2027 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**
100-53312-324-000	PRINTING & COPING				164	18	26		
100-53312-331-000	MEMBERSHIPS/DUES	-	-	-	-	-	-	370	370
100-53312-332-000	EDUCATION/TRAINING	1,663	2,827	1,090	1,498	100	100	1,800	1,800
100-53312-333-000	CONFERENCES/MEETINGS	-	245	822	1,008	-	-	2,400	2,400
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	3,029	3,920	2,329	1,744	326	2,938	4,000	2,000
100-53312-352-000	MINOR EQUIPMENT AND TOOLS	3,289	8,083	8,837	4,313	1,286	1,922	3,500	3,500
100-53312-353-000	GENERAL SUPPLIES	1,651	3,528	1,880	1,668	461	738	2,500	2,500
100-53312-403-000	SHOP/BUILDING SUPPLIES	3,850	1,147	1,442	1,079	1,354	1,687	2,100	7,100
100-53312-512-000	WORKERS COMPENSATION	9,721	11,737	10,568	9,597	1,918	4,317	15,335	13,793
		260,942	298,530	276,697	342,281	90,418	180,362	344,648	346,782
100-53313-000-000	PUBLIC WORKS - MACHINERY								
100-53313-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53313-121-000	PART-TIME WAGES			-	-	-	-		
100-53313-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53313-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53313-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53313-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53313-135-000	LIFE	-	-	-	-	-	-	-	-
100-53313-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53313-301-000	GAS, OIL, & FLUIDS	14,575	14,986	14,945	12,024	1,507	6,309	14,000	14,000
100-53313-361-000	REPAIRS AND MAINTENANCE	12,897	19,953	13,402	16,758	3,537	13,270	15,000	15,000
100-53313-363-000	VEHICLE MAINTENANCE & REPAIRS	1,819	6,944	3,281	4,547	222	461	5,000	5,000
100-53313-408-000	MISCELLANEOUS	244	1,026	940	8,661	1,004	1,087	2,000	2,000
100-53313-511-000	VEHICLE & EQUIPMENT INSURANCE	2,772	2,477	2,568	2,572	920	1,563	3,380	3,380
		32,306	45,386	35,136	44,562	7,189	22,691	39,380	39,380
100-53314-000-000	PUBLIC WORKS - STREET MAINTENANCE								
100-53314-111-000	FULL-TIME WAGES	26,979	43,939	40,083	31,413	8,213	12,841	42,325	31,281
100-53314-112-000	FULL-TIME OVERTIME WAGES	111	587	75	606	1,163	1,163	377	418
100-53314-121-000	PART-TIME WAGES	1,321	1,906	1,868	144	105	105	584	1,658
100-53314-131-000	RETIREMENT	1,722	3,115	2,777	2,226	675	1,008	3,100	2,479
100-53314-132-000	SOCIAL SECURITY	1,962	3,432	3,001	2,326	685	1,021	3,614	3,031

Village of Sister Bay
2027 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-53314-133-000	HEALTH	5,653	10,151	12,872	10,874	3,252	4,719	15,014	11,858
100-53314-134-000	DENTAL	406	719	885	624	186	271	903	736
100-53314-135-000	LIFE	68	75	50	32	10	14	72	33
100-53314-136-000	DISABILITY	166	135	162	122	36	54	162	125
100-53314-137-000	HSA	207	248	126	765	-	-	3,088	2,425
100-53314-140-000	VISION	-	102	138	81	19	27	102	79
100-53314-200-000	OTHER CONTRACTED SERVICES	1,982	2,457	11,786	10,663	-	1,910	4,000	5,000
100-53314-303-000	EQUIPMENT RENTAL	-	-	-	-	-	-	2,000	2,000
100-53314-312-000	INFORMATION TECHNOLOGY	330	4,412	3,593	-	-	-	3,000	-
100-53314-325-000	NOTICES & ADS	281	-	-	-	-	-	-	-
100-53314-332-000	EDUCATION/TRAINING	-	-	-	-	-	-	1,000	-
100-53314-352-000	MINOR EQUIPMENT AND TOOLS	3,745	1,497	6,813	-	-	-	1,000	1,000
100-53314-353-000	GENERAL SUPPLIES	1,702	7,435	1,512	680	591	1,091	4,000	2,000
100-53314-361-000	REPAIRS & MAINTENANCE	383	2,574	4,005	-	-	-	500	500
100-53314-406-000	CRACK FILLER	-	-	16	-	-	-	500	500
100-53314-407-000	PATCH MATERIAL	441	462	360	-	-	120	1,500	1,500
100-53314-408-000	MISCELLANEOUS	-	-	-	-	-	-	500	500
		47,458	83,245	90,123	60,558	14,934	24,344	87,341	67,123
100-53316-000-000	PUBLIC WORKS - STREET CLEANING								
100-53316-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53316-112-000	FULL-TIME OVERTIME W	-	-	-	-	-	-	-	-
100-53316-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-53316-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53316-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53316-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53316-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53316-135-000	LIFE	-	-	-	-	-	-	-	-
100-53316-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53316-200-000	OTHER CONTRACTED SERVICES	608	1,497	4,220	4,248	-	4,010	5,000	5,000
		608	1,497	4,220	4,248	-	4,010	5,000	5,000

Village of Sister Bay
2027 Annual Budget

53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-53317-000-000	PUBLIC WORKS - SNOW & ICE								
100-53317-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53317-112-000	OVERTIME WAGES	-	-	-	-	-	-	-	-
100-53317-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-53317-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53317-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53317-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53317-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53317-135-000	LIFE	-	-	-	-	-	-	-	-
100-53317-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53317-200-000	OTHER CONTRACTED SERVICES	22,588	22,294	18,163	39,164	12,154	22,589	35,000	35,000
100-53317-352-000	MINOR TOOLS & EQUIPMENT		178	7,080	9,999	150	10,908	12,000	2,000
100-53317-404-000	SALT	1,000	1,570	650	-	1,080	1,080	2,000	2,000
100-53317-405-000	SAND		388	-			-		
		23,588	24,430	25,893	49,163	13,384	34,577	49,000	39,000
100-53318-000-000	PUBLIC WORKS - STREET SIGNS								
100-53318-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53318-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53318-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53318-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53318-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53318-135-000	LIFE	-	-	-	-	-	-	-	-
100-53318-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53318-200-000	OTHER CONTRACTED SERVICES	1,137	3,954	1,641	1,800	243	243	3,000	3,000
100-53318-312-000	INFORMATION TECHNOLOGY		2,329	-	-	-	-	-	-
100-53318-353-000	GENERAL SUPPLIES	523	3,548	339	2,003	-	399	2,500	2,500
100-53318-361-000	REPAIRS & MAINTENANCE	1,414	387	-	-	-	-	1,000	1,000
		3,074	10,218	1,980	3,803	243	641	6,500	6,500
100-53319-000-000	PUBLIC WORKS - CURB & GUTTER								
100-53319-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	-	-
100-53319-890-000	OUTLAY - INFRASTRUCTURE	-	-	-	-	-	-	-	-

Village of Sister Bay
2027 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
		-	-	-	-	-	-	-	-

Village of Sister Bay
2027 Annual Budget

53000 Account	Public Works Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-53322-000-000	PUBLIC WORKS - SEASONAL DECORATIONS								
100-53322-111-000	FULL-TIME WAGES	140	13,179	13,872	8,671	3,196	3,778	13,023	10,708
100-53322-112-000	FULL-TIME OVERTIME	-	-	208	226	-	-	-	-
100-53322-113-000	COMP TIME-SESONAL DEC		324	-	-	-	-	-	-
100-53322-121-000	PART-TIME WAGES	-	1,047	522	-	-	-	350	995
100-53322-131-000	RETIREMENT	9	925	972	618	230	272	954	860
100-53322-132-000	SOCIAL SECURITY	11	1,028	1,050	634	229	271	112	1,073
100-53322-133-000	HEALTH	-	4,433	3,657	3,604	1,286	1,467	4,620	4,268
100-53322-134-000	DENTAL	-	325	260	220	75	85	278	267
100-53322-135-000	LIFE	-	12	12	9	3	4	22	12
100-53322-136-000	DISABILITY	-	79	44	37	13	15	50	43
100-53322-137-000	HSA	-		-	738	-	-	950	873
100-53322-140-000	VISION		52	45	31	8	9	32	29
100-53322-200-000	OTHER CONTRACTED SERVICES	-	1,575	3,240	3,465	-	1,665	4,000	4,000
100-53322-353-000	GENERAL SUPPLIES	16,591	7,635	4,237	3,587	-	4,791	10,000	5,000
100-53322-361-000	REPAIRS & MAINTENANCE	12	-	3,021	17	-	-	5,000	2,000
		16,763	30,614	31,140	21,858	5,040	12,356	39,391	30,128
100-53420-000-000	PUBLIC WORKS - STREET LIGHTING								
100-53420-201-000	ELECTRIC/GAS	22,122	24,547	23,794	20,805	3,373	8,914	23,000	23,000
100-53420-353-000	GENERAL SUPPLIES	252	675	984	839	-	-	1,000	1,000
		22,374	25,223	24,778	21,644	3,373	8,914	24,000	24,000
100-53431-000-000	PUBLIC WORKS - SIDEWALK MAINTENANCE & REPLACEMENT								
100-53431-353-000	GENERAL SUPPLIES	-	-	17	-	-	-	1,000	1,000
		-	-	17	-	-	-	1,000	1,000
100-53441-000-000	PUBLIC WORKS - STORM SEWER MAINTENANCE								
100-53441-111-000	FULL-TIME WAGES	2,480	1,438	5,909	4,342	1,064	2,051	6,511	8,947
100-53441-112-000	FULL-TIME OVERTIME	45	-	-	-	-	-	-	-
100-53441-121-000	PART-TIME WAGES			42	-	-	-	-	-
100-53441-131-000	RETIREMENT	164	98	409	302	77	148	477	693
100-53441-132-000	SOCIAL SECURITY	173	103	421	318	78	150	556	814

Village of Sister Bay
2027 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-53441-133-000	HEALTH	564	397	1,842	1,108	300	549	2,310	3,083
100-53441-134-000	DENTAL	33	21	123	62	17	31	139	188
100-53441-135-000	LIFE	11	8	10	4	1	2	11	9
100-53441-136-000	DISABILITY	15	9	23	16	5	9	25	36
100-53441-137-000	HSA	94	12	-	-	-	5	475	631
100-53441-140-000	VISION	-	2	18	8	2	3	16	19
100-53441-200-000	OTHER CONTRACTED SERVICES	3,381	4,324	4,993	-	-	-	11,400	5,000
100-53441-201-000	ELECTRIC/GAS	1,241	985	778	-	-	-	1,200	1,200
100-53441-312-000	IT SUPPORT	1,000	2,993	3,093	-	-	-	3,150	3,150
100-53441-361-000	REPAIRS & MAINTENANCE	3,911	361	6,155	-	508	508	5,000	5,000
		13,115	10,751	23,812	6,161	2,051	3,456	31,270	28,770
100-53520-000-000	PUBLIC WORKS - PUBLIC TRANSPORTATION								
100-53520-121-000	PART-TIME WAGES	9,991	4,615	10,831	15,106	389	3,367	15,282	15,282
100-53520-122-000	PART-TIME OVERTIME	-	-	-	-	-	-		
100-53520-131-000	RETIREMENT	-	-	-	-	-	-		
100-53520-132-000	SOCIAL SECURITY	877	353	829	1,156	30	258	1,169	1,169
100-53520-133-000	HEALTH BENEFITS	-	-	-	-	-	-	-	-
100-53520-134-000	DENTAL BENEFITS	-	-	-	-	-	-	-	-
100-53520-135-000	LIFE BENEFITS	-	-	-	-	-	-	-	-
100-53520-136-000	DISABILITY BENEFITS	-	-	-	-	-	-	-	-
100-53520-142-000	RECRUITMENT/TESTING	-	-	502	72	-	-	400	400
100-53520-200-000	OTHER CONTRACTED SERVICES	360	4,250	-	559	-	792	2,100	2,100
100-53520-301-000	GAS, OIL & FLUIDS	4,124	1,842	2,552	3,355	62	62	4,500	4,500
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	47	-	-	-	-	-	75	75
100-53520-353-000	GENERAL SUPPLIES	370	-	665	1,756	-	-	350	350
100-53520-363-000	VEHICLE MAINTENANCE & REPAIRS	3,274	1,122	405	629	-	-	1,350	1,350
100-53520-408-000	MISCELLANEOUS	-	-	323	-	-	-	960	960
100-53520-511-000	INSURANCE	298	299	308	1,452	398	761	1,200	1,200
100-53520-512-000	WORKERS COMP	372	349	339	368	97	189	515	515
		19,713	12,830	16,753	24,451	976	5,429	27,901	27,901
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION								

Village of Sister Bay
2027 Annual Budget

53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-53620-208-000	GARBAGE	159,628	168,490	170,415	173,510	23,828	65,314	180,000	180,000
100-53620-353-000	GARBAGE RECEPTACLES	-	-	4,795	-	-	-	-	-
		159,628	168,490	175,210	173,510	23,828	65,314	180,000	180,000
100-53635-000-000	PUBLIC WORKS - RECYCLING								
100-53635-207-000	RECYCLING	24,138	28,732	33,744	33,535	4,415	12,848	35,000	35,000
		24,138	28,732	33,744	33,535	4,415	12,848	35,000	35,000
100-53640-000-000	PUBLIC WORKS - WEED AND NUISANCE CONTROL								
100-53640-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	300	8,500	13,500
100-53640-211-000	WEED CONTROL	12,315	13,115	11,676	3,849	-	1,350	7,000	16,500
		12,315	13,115	11,676	3,849	-	1,650	15,500	30,000
	Total Public Works Expenditures	636,022	753,060	751,180	789,623	165,850	376,591	885,931	860,584
	Wages	164,393	194,760	188,189	221,323	61,207	113,669	240,598	224,855
	Benefits & Personnel	71,244	107,383	106,398	122,448	42,503	71,704	128,798	127,936
	Services	304,101	331,335	339,134	347,869	45,382	135,220	377,000	390,800
	Operating & Maintenance	83,121	104,333	103,633	83,993	13,425	49,167	119,105	98,105
	Non-Operating	13,164	14,862	13,784	13,990	3,333	6,830	20,430	18,888
	Capital Outlay	-	-	-	-	-	-	-	-
		636,022	752,672	751,138	789,623	165,850	376,591	885,931	860,584

Village of Sister Bay
2027 Annual Budget

55000 Account	Culture, Recreation & Education Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-55110-000-000	CRE - LIBRARY								
100-55110-111-000	FULL-TIME WAGES	1,150	1,262	1,061	809	53	80	1,628	1,114
100-55110-112-000	FULL-TIME OVERTIME WAGES	86	-	37	124	-	-	100	-
100-55110-121-000	PART-TIME WAGES	302	454	169	227	80	80	165	663
100-55110-131-000	RETIREMENT	80	86	76	66	4	6	119	91
100-55110-132-000	SOCIAL SECURITY	109	125	90	84	9	11	139	117
100-55110-133-000	HEALTH	238	317	350	381	116	125	577	474
100-55110-134-000	DENTAL	20	23	24	25	7	8	35	30
100-55110-135-000	LIFE	1	1	1	1	0	0	3	1
100-55110-136-000	DISABILITY	7	7	4	4	1	1	6	4
100-55110-137-000	HSA BENEFITS -LIBRARY		26	-	-	-	-	119	97
100-55110-140-000	VISION	-	4	4	4	1	1	4	3
100-55110-200-000	OTHER CONTRACTED SERVICES	37,892	42,476	39,229	41,817	9,672	20,144	41,888	41,888
100-55110-201-000	ELECTRIC/GAS	-	-	-	1,783	996	84	1,600	-
100-55110-510-000	INSURANCE			1,744	1,900	2,109	2,109	2,000	-
		39,886	44,781	42,788	47,224	13,049	22,650	48,383	44,482
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55190-200-000	MISC OTHER CULTURE	973	2,000	15,394	568	-	-	2,500	2,500
100-55191-000-000	HISTORICAL SOCIETY	30,000	5,000	5,000	15,000	15,000	15,000	15,000	15,000
100-55192-000-000	COASTAL BYWAYS	1,300	500	500	500	500	500	500	500
100-55198-000-000	SAIL DOOR COUNTY					10,000	10,000	10,000	10,000
		32,273	7,500	20,894	16,068	25,500	25,500	28,000	28,000
100-55193-000-000	CRE - SBAA SUPPORT								
100-55193-111-000	FULL-TIME WAGES	4,655	6,685	8,587	8,733	1,584	3,096	14,307	13,987
100-55193-112-000	FULL-TIME OVERTIME WAGES	4,606	4,486	2,941	945	-	-	5,600	12,114
100-55193-113-000	COMP TIME	-	-	-	-	-	-	-	-
100-55193-121-000	PART-TIME WAGES	1,508	1,244	1,100	620	-	-	1,000	1,990
100-55193-122-000	PART-TIME OVERTIME WAGES	-	178	341	-	-	-	-	-
100-55193-131-000	RETIREMENT	531	760	795	673	114	223	720	1,057
100-55193-132-000	SOCIAL SECURITY	623	885	940	768	118	230	1,100	1,281
100-55193-133-000	HEALTH	1,195	3,441	2,680	1,565	374	699	3,000	4,980
100-55193-134-000	DENTAL	113	246	129	93	20	39	278	308
100-55193-135-000	LIFE	5	11	10	10	2	3	20	14

Village of Sister Bay
2027 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55193-136-000	DISABILITY	41	62	38	22	7	12	40	54
100-55193-137-000	HSA SBAA SUPPORT		60	-	19	0	0	-	1,019
100-55193-140-000	VISION	-	38	34	13	2	4	40	32
100-55193-145-000	EXPENSE ALLOWANCE	35	139	-	-	-	-	-	-
100-55193-200-000	SUPPORT	32,349	57,483	64,134	68,270	-	17,961	70,000	72,000
100-55193-208-000	GARBAGE	1,391	1,469	-	1,358	-	-	1,500	1,500
100-55193-303-000	EQUIPMENT RENTAL	1,791	1,791	1,762	2,201	-	-	2,000	2,000
100-55193-353-000	GENERAL SUPPLIES	82	201	197	187	-	59	200	200
100-55193-362-000	GROUNDS REPAIR & MAINTENANCE	29	435	-	-	-	-	200	200
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	-	-	-	300	300
		48,954	79,612	83,688	85,476	2,221	22,327	100,305	113,036
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55194-000-000	DOOR COUNTY HUMANE SOCIETY	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
100-55195-000-000	DOOR COUNTY SOIL & WATER	1,000	1,000	1,000	-	-	-	-	-
100-55196-000-000	YOUTH CENTER SUPPORT	(4,377)	-	-	-	-	-	-	-
100-55197-000-000	NORTHERN DOOR CHILDREN'S CENTER			5,000	-	-	-		500
		1,623	6,000	11,000	5,000	5,000	5,000	5,000	5,500
100-55200-000-000	CRE - PARKS								
100-55200-111-000	FULL-TIME WAGES	45,703	57,854	85,636	72,531	9,702	28,127	104,005	110,252
100-55200-112-000	FULL-TIME OVERTIME WAGES	2,314	2,631	4,189	2,557	-	131	4,500	7,101
100-55200-113-000	COMP TIME	45	-	98	-	-	-	-	-
100-55200-114-000	UNWORKED WAGES	228	-	-	-	-	-	-	-
100-55200-121-000	PART-TIME WAGES	7,301	6,695	7,128	9,397	383	988	789	9,088
100-55200-131-000	RETIREMENT	3,128	4,120	6,205	5,174	697	2,033	7,601	8,618
100-55200-132-000	SOCIAL SECURITY	3,977	4,764	6,952	6,223	756	2,176	8,767	10,389
100-55200-133-000	HEALTH	7,430	17,265	27,649	20,064	2,207	6,774	34,648	37,313
100-55200-134-000	DENTAL	684	1,259	1,865	1,183	117	382	2,101	2,280
100-55200-135-000	LIFE	36	63	85	111	9	23	227	109
100-55200-136-000	DISABILITY	244	547	330	247	39	99	398	435
100-55200-137-000	HSA	1536.31	704	-	330	1	1	7,125	7,518
100-55200-140-000	VISION	0	191	293	159	12	40	241	244

Village of Sister Bay
2027 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-55200-200-000	OTHER CONTRACTED SERVICES	4,341	10,867	14,924	12,500	-	5,338	12,500	12,500
100-55200-201-000	ELECTRIC/GAS	1,503	1,960	1,946	1,962	2,148	4,203	2,250	2,250
100-55200-202-000	WATER/SEWER/STORM	4,008	4,255	4,300	4,512	-	1,106	4,000	4,000
100-55200-205-000	INTERNET				-	60	407		
100-55200-312-000	IT SUPPORT	132	-	-	-	-	-	-	-
100-55200-331-000	MEMBERSHIPS/DUES	-	480	-	208	-	-	500	-
100-55200-333-000	CONFERENCES/MEETINGS	-	475	-	-	-	-	1,000	1,000
100-55200-351-000	MEDICAL/SAFETY SUPPLIES	-	547	33	-	-	-	-	-
100-55200-352-000	MINOR EQUIPMENT AND TOOL	2,687	1,809	663	1,882	-	189	2,000	2,000
100-55200-353-000	GENERAL SUPPLIES	1,619	11,178	5,785	14,000	187	2,093	6,500	11,700
100-55200-355-000	MEMORIALS SUPPLIES	241	961	145	1,159	-	593	4,000	20,800
100-55200-358-000	FLOWER POTS	4,340	4,058	5,448	4,435	-	894	5,500	5,500
100-55200-361-000	REPAIRS AND MAINTENANCE	4,488	7,124	14,326	22,999	-	3,346	18,000	5,000
100-55200-362-000	GROUNDS MAINTENANCE	5,260	11,616	10,672	7,824	2,770	3,022	5,000	5,000
100-55200-369-000	EQUIPMENT MAINTENANCE	-		-	302	-	275	1,500	1,500
100-55200-402-000	CHEMICALS	44	20	-	-	-	-	100	100
		101,291	151,442	198,671	189,760	19,088	62,240	233,252	264,697
100-55201-000-000	CRE - DOG PARK								
100-55201-200-000	OTHER CONTRACTED SERVICES	1,270	1,210	1,320	1,245	375	750	1,320	1,320
100-55201-202-000	WATER/SEWER	199	205	205	246	-	39	275	275
100-55201-353-000	GENERAL SUPPLIES	626	419	489	-	-	-	500	500
100-55201-362-000	GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-
		2,095	1,834	2,014	1,491	375	789	2,095	2,095

Village of Sister Bay
2027 Annual Budget

55000 Account	Culture, Recreation & Education Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-55202-000-000	CRE - WATERFRONT PARK								
100-55202-200-000	OTHER CONTRACTED SERVICES	-	4,679	-	-	-	-	-	-
100-55202-353-000	GENERAL SUPPLIES	1,067	1,087	174	-	-	-	-	-
100-55202-362-000	GROUNDS MAINTENANCE	1,870	20,016	-	-	-	-	-	-
		2,937	25,782	174	-	-	-	-	-
100-55203-000-000	CRE - PAVILION								
100-55203-366-000	BUILDING MAINTENANCE	-		-	-	-	-	-	-
		-	-	-	-	-	-	-	-
100-55204-000-000	CRE - SLEDDING HILL								
100-55204-392-000	MISCELLANEOUS	-		-	-	-	-	-	-
		-	-	-	-	-	-	-	-
100-55300-000-000	CRE -RECREATION PROGRAMS & EVENTS								
100-55300-111-000	FULL-TIME WAGES	-	835	570	129	-	-	651	1,344
100-55300-112-000	FT OT WAGES			109	(114)	-	-		
100-55300-121-000	PART-TIME WAGES	-	-	-	-	-	-		
100-55300-131-000	RETIREMENT	-	57	47	1	-	-	48	102
100-55300-132-000	SOCIAL SECURITY	-	61	45	0	-	-	56	116
100-55300-133-000	HEALTH	-	145	291	59	-	-	231	427
100-55300-134-000	DENTAL	-	11	18	4	-	-	14	26
100-55300-135-000	LIFE	-	0	1	0	-	-	1	1
100-55300-136-000	DISABILITY	-	1	3	1	-	-	2	6
100-55300-137-000	HSA	-		114	-	-	-	48	88
100-55300-140-000	VISION	-	2	3	1	-	-	2	2
100-55300-144-000	MILEAGE	-	-	410	557	-	460	750	750
100-55300-145-000	EXPENSE ALLOWANCE	-	55	80	186	-	-	600	600
100-55300-200-000	CONTRACTED SERVICES	-	2,387	-	-	-	-	-	-
100-55300-358-000	FIREWORKS	-	6,893	8,583	6,068	135	14,814	9,000	9,000
100-55300-392-000	MISCELLANEOUS	9,214	282	206	-	-	-	200	200
		9,214	10,728	10,480	6,890	135	15,273	11,603	12,662

Village of Sister Bay
2027 Annual Budget

55000 Account	Culture, Recreation & Education Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
100-55400-000-000	CRE - SPORTS COMPLEX/RECREATION FACILITIES								
100-55400-111-000	FULL-TIME WAGES	15,733	17,532	14,437	12,272	2,644	5,456	19,534	17,868
100-55400-112-000	FULL-TIME OVERTIME WAGES	265	162	346	618	-	111	188	-
100-55400-121-000	PART-TIME WAGES	3,090	5,303	6,323	6,385	206	923	2,101	5,970
100-55400-131-000	RETIREMENT	1,027	1,203	1,020	858	190	401	1,430	1,421
100-55400-132-000	SOCIAL SECURITY	1,369	1,637	1,544	1,427	208	476	1,668	1,748
100-55400-133-000	HEALTH	2,380	5,311	4,696	3,639	827	1,658	6,930	6,878
100-55400-134-000	DENTAL	224	381	348	221	49	101	417	428
100-55400-135-000	LIFE	12	14	14	11	3	6	33	19
100-55400-136-000	DISABILITY	90	178	56	43	11	22	75	71
100-55400-137-000	HSA	72	-	190	55	-	-	1,425	1,407
100-55400-140-000	VISION	-	57	56	31	5	11	47	46
100-55400-200-000	OTHER CONTRACTED SERVICES	540	48	1,007	2,527	-	1,083	9,300	9,300
100-55400-201-000	ELECTRIC/GAS	7,316	6,210	6,828	7,317	7,409	9,948	7,500	7,500
100-55400-202-000	WATER/SEWER/STORM	10,501	8,416	7,629	9,667	-	809	10,000	10,000
100-55400-203-000	PHONE	326	391	443	419	31	125	400	400
100-55400-205-000	INTERNET					380	380		
100-55400-351-000	MEDICAL & SAFETY			69	76	-	-		
100-55400-352-000	MINOR EQUIPMENT	557	851	-	34	-	-	1,000	1,000
100-55400-353-000	GENERAL SUPPLIES	768	260	809	1,282	-	127	1,500	1,500
100-55400-361-000	REPAIRS & MAINTENANCE	2,206	5,534	4,032	276	-	1,115	5,000	5,000
100-55400-362-000	GROUNDS MAINTENANCE	2,086	3,279	9,645	4,786	1,848	7,890	5,000	5,000
100-55400-366-000	BUILDING MAINTENANCE	2,810	572	18	-	-	-	2,000	2,000
		51,373	57,339	59,509	51,945	13,812	30,639	75,548	77,556
100-55403-000-000	CRE - BIKE TRAIL								
100-55403-201-000	ELECTRIC	1,373	1,624	2,047	2,065	160	1,030	2,000	2,000
100-55403-353-000	GENERAL SUPPLIES	185	-	-	-	-	-	500	500
100-55403-361-000	REPAIRS AND MAINTENANCE	-	-	-	-	-	-	2,500	2,500
		1,558	1,624	2,047	2,065	160	1,030	5,000	5,000

Village of Sister Bay
2027 Annual Budget

55000	Culture, Recreation & Education	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	Total Other Culture & Recreation Expenditures	291,202	386,642	431,265	405,920	79,340	185,449	509,186	553,028
	Wages	86,986	105,321	133,072	115,233	14,653	38,993	154,568	181,491
	Benefits & Personnel	25,209	44,252	57,488	44,310	5,907	16,024	81,085	90,604
	Services	103,983	145,681	159,405	156,257	21,231	63,408	167,033	167,433
	Operating & Maintenance	42,101	79,887	63,056	67,720	4,940	34,416	74,000	82,500
	Non-Operating	32,923	11,500	18,244	22,400	32,609	32,609	32,500	31,000
	Capital Outlay	-	-	-	-	-	-	-	-
		291,202	386,642	431,265	405,920	79,340	185,449	509,186	553,028

Village of Sister Bay
2027 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Beginning Fund Balance		**22,878**	**29,499**	**37,525**	**37,527**	**58,857**	**58,857**	**44,196**	**66,937**
Revenues									
205-46000-000-000	PUBLIC CHARGES								
205-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	-	-
205-46751-000-000	BOARD/BANNER ADVERTISING	5,119	250	2,250	-	-	-	-	-
205-46752-000-000	ADMISSION FEES	-		-	-	-	-		
205-46753-000-000	SKATE RENTAL	6,747	955	1,034	7,793	4,535	4,535	-	-
205-46754-000-000	SKATE SHARPENING	357	40	33	232	189	189	-	-
205-46755-000-000	BROOMBALL FEES	2,500	500	-	-	-	-	-	-
205-46756-000-000	PRODUCT SALES	62	42	7	12	21	21	-	-
205-46757-000-000	CONCESSIONS	5,488	3,047	693	3,435	1,815	1,815	-	-
205-46758-000-000	VENDING SALES	-		-	-	-	-	-	-
205-46759-000-000	MISC PUBLIC CHARGES	943	1,415	-	-	-	-	-	-
		21,216	6,248	4,017	11,471	6,560	6,560	-	-
205-48000-000-000	MISCELLANEOUS REVENUES								
205-48110-000-000	INTEREST INCOME	-	625	786	783	177	349	-	-
205-48500-000-000	DONATIONS	284	710	-	-	10	10	-	-
205-48995-000-000	MISC OTHER REVENUE	108	10	10	30	14	14	-	-
		392	1,345	796	813	201	373	-	-
205-49000-000-000	OTHER SOURCES								
205-49210-000-000	TRANSFERS FROM GENERAL FUND	15,000	15,000	25,000	25,000	13,000	26,000	52,000	52,000
		15,000	15,000	25,000	25,000	13,000	26,000	52,000	52,000
Total Ice Rink Revenues		36,608	22,593	29,813	37,284	19,761	32,933	52,000	52,000
Expenditures									
205-55401-000-000	ICE RINK EXPENDITURES								
205-55401-111-000	WAGES, FULL-TIME	7,931	2,860	5,228	2,665	1,257	2,304	27,551	9,314
205-55401-112-000	WAGES, FULL-TIME OVERTIME	144	-	152	-	-	-	188	209

Village of Sister Bay
2027 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
205-55401-121-000	WAGES, PART-TIME	7,827	5,965	5,959	15,265	6,054	6,844	10,192	24,452
205-55401-122-000	OVERTIME	-	73	-	692	85	85	-	-
205-55401-131-000	RETIREMENT	349	128	379	185	91	166	969	717
205-55401-132-000	SOCIAL SECURITY	1,205	677	872	1,430	565	705	1,121	2,709
205-55401-133-000	INSURANCE, MEDICAL	731	311	969	320	147	251	4,158	2,900
205-55401-134-000	INSURANCE, DENTAL	64	22	67	19	8	14	265	180
205-55401-135-000	INSURANCE, GROUP LIFE	6	2	12	7	1	2	29	10
205-55401-136-000	INSURANCE, DISABILITY	33	9	35	9	5	9	53	37
205-55401-137-000	HSA EXPENSE	-	-	218	58	49	82	856	582
205-55401-140-000	VISION	-	2	10	2	1	1	32	17
205-55401-142-000	RECRUIT/TESTING/PHYSICALS	-	-	-	-	-	-	-	-
205-55401-143-000	RECOGNITION	200	-	-	120	-	-	200	200
205-55401-205-000	INTERNET	1,199	1,199	1,199	1,261	-	497	1,800	1,800
205-55401-301-000	GAS/OIL/FLUIDS	-	23	49	249	132	132	400	400
205-55401-312-000	IT SUPPORT			106	122	-	-	250	250
205-55401-321-000	OFFICE SUPPLIES	119	26	8	8	11	11	50	50
205-55401-322-000	POSTAGE	83	72	90	12	4	13	100	100
205-55401-324-000	PRINTING AND COPYING	104	8	15	10	-	-	25	25
205-55401-325-000	ADVERTISING	1,771	403	354	1,876	1,101	1,101	2,000	2,000
205-55401-326-000	OFFICE EQUIPMENT	-	-	-	-	-	-	50	50
205-55401-332-000	TRAVEL/TRAINING	-	-	-	-	-	-	-	-
205-55401-351-000	MEDICAL/SAFETY SUPPLIES	196	-	149	145	24	24	200	200
205-55401-353-000	DAILY WRISTBANDS	-	-	-	-	-	-	-	-
205-55401-354-000	SUPPLIES FOR RESALE	98	-	65	-	28	28	200	200
205-55401-357-000	FOOD/BEVERAGE FOR RESALE	2,690	1,582	1,575	2,284	1,119	1,119	2,000	2,000
205-55401-362-000	ICE RINK MAINTENANCE	221	-	-	-	-	-	1,000	1,000
205-55401-363-000	VEHICLE MAINTENANCE	-		-	-	-	-	-	-
205-55401-366-000	BUILDING (TKH)	700	-	-	16	-	-	700	700
205-55401-369-000	EQUIPMENT MAINTENANCE	-	-	-	-	14	14	100	100
205-55401-401-000	CUSTODIAL SUPPLIES	21	-	-	12	-	-	50	50
205-55401-403-000	TOOLS/MINOR EQUIPMENT	889	39	2,853	1,624	59	59	2,500	2,500
205-55401-408-000	RECREATION EQUIP/SUPPLIES	1,242	-	178	790	230	230	1,200	1,200
205-55401-510-000	PROPERTY/LIABILITY INSURANCE	544	586	579	673	400	506	600	700
205-55401-512-000	INSURANCE, WORK COMP	645	542	553	558	147	287	1,138	990

Village of Sister Bay
2027 Annual Budget

205	Special Revenue - TKH Ice Rink	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	**Description**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**
205-55401-523-000	UNEMPLOYMENT COSTS	-		-	-	-	-	-	-
205-55401-550-000	BANK FEES & FINANCE CHARGES	506	36	35	201	147	147	150	150
205-55401-599-000	WAGE REIMB TO MARINA	-		-	-	-	-	-	-
205-55401-700-000	BROOMBALL REF FEES	450	-	-	-	-	-	800	800
205-55401-710-000	FESTIVAL/EVENT COSTS	-	-	-	-	-	-	-	-
205-55401-720-000	PERMITS & FEES	20	-	-	-	-	-	50	50
205-55401-999-000	CONTINGENCY, TKH	-	-	-	-	-	-	-	-
Total Ice Rink Expenditures		29,986	14,565	21,709	30,616	11,680	14,630	60,977	56,642
	Ending Fund Balance	**29,500**	**37,527**	**45,629**	**44,196**	**66,937**	**62,955**	**35,219**	**62,295**
	Proof to Audit	*29,499*	*37,525*						