



FINANCE COMMITTEE MEETING

MONDAY, OCTOBER 12, 2026 – 2:00 PM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road

To access the meeting electronically, click:

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

Meeting ID: 443 990 1723 Passcode: 304078

To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#

[Deviations from the agenda order shown may occur](#)

For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Approve Meeting Minutes:
 - a) August 31, 2026
5. Comments, Correspondence, and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Discussion/Action Items
 - a) Capital Project Fund Analysis Discussion
 - b) Reimbursement Resolution Discussion
 - c) Hwy 57 Utility Extension Project Discussion
 - d) 2027-2031 Capital Improvement Plan (CIP) Review
 - e) 2027 Annual Budget Review
7. Staff Updates
8. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
 - a) Tax Incremental Financing Districts Evaluation; Expansion, Early closure, or Reallocation
9. Next Meeting
10. Adjourn

Public Notice

Questions regarding the nature of the Agenda items or more detail on the items listed can be directed to the Village Administrator at administrator@sisterbaywi.gov. Members of, and possibly a 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. Because interpreters are difficult to find, requests should be made as far in advance as possible, preferably at least 48 hours in advance. For additional information or to request this service, contact the Sister Bay Village Administration Office at 854-4118; (FAX) 854-9637; or by writing to the Village Administration Building, 2383 Maple Drive, PO Box 769, Sister Bay, WI 54234. Copies of reports and other supporting documentation are available for review online.

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

1 **FINANCE COMMITTEE MEETING MINUTES**

2 **Monday, August 31, 2026 10 A.M.**

3 **Finance Committee Meeting**

4 **(Approval Pending)**

5
6 **1. Call to Order**

7 The Finance Committee Meeting was called to order on Monday August 31, 2026 , at 9 A.M at the Sister
8 Bay Liberty Grove Fire Station, 2258 Mill Road, Sister Bay, WI.

9
10 **2. Roll Call**

11 Present: Chairperson Brigid White, Terry Kelly, Louise Howson, and Mike Laszkiewicz. Andy Woerfel
12 excused.

13
14 Others: Administrator Benjamin Andrews, Village Clerk Julie Thyssen, Financial Specialist/Treasurer Vlad
15 Gannik, John Lijewski, Nick Deviley, Zoom: Utilities Director Megan Barnes, Terry Wolf, Laurel Harff

16
17 **3. Approve Agenda**

18 *Motion to approve the agenda as presented was made by Kelly and seconded by Laszkiewicz. Motion*
19 *carried — all ayes.*

20
21 **4. Approve Meeting Minutes 0:44**

22 **a. July 13, 2026**

23 The July 13, 2026 were already approved at the July 27 meeting.

24 **b. July 27, 2026**

25 *Motion to approve the July 27, 2026 meeting minutes was made by Howson and seconded by White.*
26 *Motion carried — all ayes.*

27
28 **5. Comments, Correspondence And Concerns From The Public**

29 John Lijewski of the Sister Bay Historical Society addressed the committee regarding the Little Sister Barn
30 project, expressing appreciation for the legal review completed by staff and noting that the project aligns
31 with the Village's comprehensive plan goals for historic preservation. He characterized the completed
32 barn space as a future community asset and acknowledged the Village's obligation to exercise fiscal
33 stewardship. He indicated the Historical Society is actively fundraising and welcomed continued
34 dialogue. Lijewski also offered his background in urban planning as a resource to the Village's ad hoc
35 committee regarding the Village Hall building.

36
37 **6. Discussion/Action Items**

38 **a. Sister Bay Historical Society – Request For Village Contribution; Little Sister Barn**

39 Andrews summarized the background of the Historical Society's request for a Village financial contribution
40 toward the Little Sister Barn project, noting that at the prior meeting the committee had requested legal
41 counsel review the appropriateness of contributing public funds. Legal counsel's opinion was provided to
42 the committee via separate correspondence and confirmed that such a contribution is permissible
43 provided certain public use conditions are met, though it did not constitute a blanket authorization.

44
45 Laszkiewicz expressed reservations, noting the legal opinion was not definitive and that the scale of the
46 request — \$750,000 — is significant relative to the Village's annual budget and existing capital obligations.
47 He stated concern that proceeding without broader taxpayer input would be premature. The committee

1 generally agreed it would not be appropriate to include the contribution in the 2027 budget given the
2 number of competing capital priorities, but members expressed support for the project in principle and
3 did not wish to foreclose future consideration.

4
5 The committee agreed that the Village's ongoing strategic planning process, scheduled for September and
6 October, would provide important context for evaluating future contributions of this nature. It was
7 suggested that the Historical Society continue its private fundraising efforts, with the expectation that any
8 future Village contribution would be a smaller share of total project costs. It was further noted that a
9 formal letter of support from the Village Board — short of a financial commitment — could be of value to
10 the Historical Society's fundraising efforts, and staff was asked to consult with the Board Chair regarding
11 such a communication.

12
13 No formal action was taken. The item is expected to be revisited following completion of the strategic
14 planning process.

15
16 **b. Hwy 57 Utility Extension Project**

17 Andrews provided an overview of the Highway 57 Utility Extension Project, including updated cost
18 estimates from REL Engineering of approximately \$1.5 to \$2 million depending on the scope selected, and
19 financing analysis prepared by Baird. Three financing options were presented: (1) full special assessment
20 to benefiting property owners; (2) partial special assessment with a levy-supported general obligation
21 bond; and (3) full levy/general obligation financing with minimal special assessment.

22
23 Nick Deviley, an owner along the corridor addressed the committee, expressing significant concern about
24 the financial burden projected for affected parcels under a full special assessment scenario, and the stress
25 this uncertainty has caused neighboring property owners.

26
27 The committee discussed the project's timeline, noting that the DOT deadline for coordination with the
28 multiuse trail project has been extended to allow construction commencement in 2028 or 2029, providing
29 additional planning time. No budget allocation has been made for this project in the proposed 2027
30 budget.

31
32 The committee agreed to bring the item back at the October 12 meeting with Utilities Director Megan
33 present to provide clarification on project scope, private versus public alternatives, and alignment with
34 the utility capital plan. Baird was requested to provide additional analysis illustrating the levy and taxpayer
35 impact under each financing option.

36
37 No formal action was taken.

38
39 **c. 2027-2031 Capital Improvement Plan (CIP) Review**

40 The committee reviewed the updated Capital Improvement Plan by department. Key discussion points
41 and outcomes by category are summarized as follows.

42
43 **General Government & Administration:** The 2027 CIP includes \$75,000 for demolition of the existing
44 Village Administration Building. Bond proceeds of approximately \$3.25 million remain available for the
45 new administration building and are reflected in the plan. The broadband loan project was removed from
46 the CIP, with bond proceeds remaining unallocated pending future board direction.

1 **Fire:** The 2027 fire department capital levy of \$193,500 includes routine maintenance (\$15,000), fire
2 station flooring replacement (\$35,000), SCBA air packs and spare bottles (\$35,000), and annual
3 contributions toward Engine No. 6 replacement (\$108,500). A generator replacement was identified as a
4 future need; the existing unit is 23 years old and currently serviceable but approaching obsolescence. Staff
5 was asked to monitor and consider inclusion in a future budget year, and to explore potential grant
6 opportunities in coordination with the fire chief.

7
8 **Parks:** The committee confirmed the following 2027 capital items: Highway 57 Trail engineering
9 (\$17,000+), Village Hall painting (\$25,000), Post Office painting (\$18,000), and Loggerhead cabin reroofing
10 (\$10,000). The committee confirmed that \$150,000 for Marina Public Restrooms must be added to the
11 2027 CIP, consistent with the Board's prior direction to construct heated, compliant public restrooms at
12 the marina. The Highway 42 Trail to Ephraim was retained in the plan pending notification of the TAP
13 grant application submitted to the DOT; the committee noted concerns about trail alignment and
14 connectivity and indicated it would revisit the item in October. Staff was asked to arrange for portable
15 restroom facilities at Pebble Beach for the upcoming season and to include an associated budget line item
16 in the operating budget. Dog park improvements were discussed; the committee noted that existing
17 restricted reserve funds (~\$43,000) are available and that modest maintenance improvements —
18 including gravel for the parking area — may be accomplished without a formal capital project.

19
20 **Streets:** The 2027 streets CIP reflects \$100,000 in annual levy for street maintenance and approximately
21 \$2.1 million for the Mill Road Triangle project, funded through bond proceeds and Premier Resort Area
22 Tax (PRAT) revenues.

23
24 **Library:** The committee noted a \$10,500 capital levy contribution (50% share with Liberty Grove) for
25 library improvements. The committee discussed whether planned parking lot restriping (\$5,000 Village
26 share) should be deferred pending potential construction impacts from the new administration building.
27 Library Committee liaison Kelly was asked to raise this question with the Library Committee.

28
29 **Ice Rink / Community Center:** The CIP reflects \$100,000 per year in assigned reserves from 2027 through
30 2031 for a future warming house and community center facility. The committee noted that the Friends of
31 the Ice Rink refrigeration project is proceeding and, if successful, may necessitate earlier action on the
32 warming house facility.

33
34 **Water & Wastewater Treatment Plant:** The WWTP sludge processing project, projected at approximately
35 \$9 million in 2029, was discussed. The committee agreed the current plan presentation could cause public
36 alarm and directed staff to reframe the financing structure to reflect long-term bonding rather than a
37 lump capital levy. The committee emphasized the need to begin serious planning for this project, including
38 engagement of outside financial advisors, exploration of DNR environmental improvement fund grants
39 and low-interest loans, and coordination with Utilities Director Barnes.

40
41 **Collections:** The Highway 57 sanitary sewer extension placeholder was discussed in conjunction with item
42 6b. Clarification on project scope and financing responsibility is deferred to the October meeting.

43
44 **Marina:** The committee noted the boardwalk project is complete and should be removed from the CIP.
45 The new Marina building construction remains in the plan; staff indicated bids are forthcoming and that
46 the project cost is expected to be substantially less than the \$1 million placeholder. The item will be
47 refined before the October meeting.

1 **d. 2027 Annual Budget Review**

2 Andrews and Gannik presented the proposed 2027 Annual Budget. The proposed budget reflects a levy
3 of approximately \$3,874,000, a decrease from the prior year's levy of approximately \$4,011,000. The mill
4 rate is projected to decrease modestly as a result of a 1.3% increase in total assessed value. The committee
5 noted that the net effect for most Village taxpayers should result in a relatively flat or slightly reduced
6 Sister Bay portion of their property tax bill, though individual impact will vary based on changes in
7 assessed value.

8
9 Key discussion points included the following:

10
11 **PRAT Revenue:** Laszkiewicz raised concern that the 2027 PRAT projection of \$390,000 (excluding interest)
12 may be optimistic given that PRAT collections through the first three quarters of 2026 are down
13 approximately 1% year-over-year. The committee noted 2025 actual PRAT was approximately \$374,000–
14 \$386,000 depending on the accounting source, and agreed the projection should be reviewed for
15 reasonableness prior to finalization.

16
17 **Interest Income:** The increase in miscellaneous revenue — from \$237,000 actual in 2025 to a projected
18 \$326,000 in 2027 — was attributed to renegotiated terms with the Village's banking and investment
19 partners, resulting in higher interest earnings on reserves.

20
21 **Mill Road Funding:** Finance Director Laszkiewicz confirmed that \$1,000,000 in available unassigned
22 reserves is proposed to be assigned toward the Mill Road reconstruction project, avoiding the need for
23 long-term borrowing and associated interest costs. Remaining unassigned reserves are projected at
24 approximately \$2,800,000 following this transfer.

25
26 **Wages:** A formula error was identified in the wages summary on page 128. Staff confirmed the error and
27 indicated it would be corrected prior to the next meeting. Allocation of certain staff wages across
28 departments (including elections and planning) was clarified.

29
30 **Culture & Organizations — Donations:** The committee discussed annual contributions to the Sister Bay
31 Historical Society, Sail Door County, and Northern Door Children's Center. It was agreed to recommend
32 the following for board consideration: increase the Historical Society contribution from \$15,000 to
33 \$20,000; reduce the Sail Door County contribution to \$5,000; and leave the Children's Center contribution
34 at \$0. The committee further directed staff to develop a standardized application and review process for
35 future contribution requests, incorporating the public purpose criteria identified in legal counsel's prior
36 opinion, including documentation of the percentage of Sister Bay residents served.

37
38 **Debt Service:** The committee reviewed the projected reduction in debt service obligations, attributed to
39 the retirement of two short-term loans (Pebble Beach and Parks Building) that were refinanced into long-
40 term obligations in 2024. Three active loans remain: Waterfront Reconstruction (retiring approximately
41 2031), Broadband, and Parks Building. The committee agreed the Village should avoid new borrowing
42 where reserves allow.

43
44 **Planning — Contracted Services:** A budget line of \$37,800 for planning contracted services was flagged
45 as potentially overstated relative to recent actuals. Staff agreed to verify the allocation and reduce it if
46 appropriate.

1 The committee acknowledged the proposed budget as substantially complete, noting that remaining
2 refinements — including the PRAT projection, wages formula correction, Marina restroom addition, and
3 donation line items — will be incorporated prior to the October 12 meeting. Baird will be consulted to
4 validate levy calculations and mill rate prior to finalization.

5
6 **7. Staff Updates 2:04:47**

7 No formal staff updates were presented beyond items discussed under agenda item 6.
8

9 **8. Matters To Be Placed On A Future Agenda Or Referred To A Committee, Official Or Employee 2:05:05**

10 The following items were identified for the October 12, 2026 Finance Committee meeting agenda:
11 Highway 57 Utility Extension Project (with Utilities Director Barnes present); finalized 2027 CIP and
12 Budget; and a policy framework for Village contribution requests. It was further noted that TID No. 1
13 extension and TID No. 2 options (expansion, early closure, or reallocation) should be placed on the agenda
14 for the November or December meeting following budget adoption.
15

16 **9. Next Meeting 2:05:05**

17 The committee confirmed the following upcoming meeting schedule:

- 18 • **October 12, 2026 at 1:00 PM** — Finance Committee Meeting (Capital Improvement Plan &
19 Operating Budget Workshop)
- 20 • **November 9, 2026 at 1:00 PM** — Finance Committee Meeting (Budget Finalization and
21 Recommendation)
- 22 • **November 17, 2026** — Village Board Public Hearing and Budget Adoption
23

24 **10. Adjourn 2:12:17**

25 *Motion to adjourn was made by Kelly and seconded by Laszkiewicz. Motion carried — all ayes.*

26 *The meeting adjourned at 12:28 PM.*
27

28 *Minutes submitted by Julie Thyssen, Village Clerk*



STAFF REPORT

Date: October 12, 2026

To: Finance Committee
Re: Capital Project Fund Analysis Discussion

Attached is the Village of Sister Bau Capital Project Fund Balance Analysis.

Jennifer Engel
Vice President
Baird
777 E Wisconsin Ave 29th Floor
Milwaukee, WI 53202

MEMO:

TO: Mr. Benjamin Andrews
Village Administrator/Zoning Administrator
Village of Sister Bay
PO Box 769
Sister Bay, WI 54234

Mr. Vlad Gannik
Financial Specialist/Village Treasurer
Village of Sister Bay
PO Box 769
Sister Bay, WI 54234

DATE: August 28, 2026

FROM: Jennifer Engel, Vice President, Baird

RE: Village of Sister Bay Capital Projects Fund Balance Analysis

Dear Mr. Andrews and Mr. Gannik,

This memo is in response to analyze the allocation of the Capital Projects Fund categories for the Village of Sister Bay. The objective of this memorandum will be to provide additional clarification when able to for the Capital Projects Fund of the Village. The spreadsheet will also be provided for your reference and use going forward.

We reviewed available meeting minutes, staff notes, spreadsheets and the Capital Improvement Plan, and also discussed several items with Adam and Vlad to better understand the historical intent and allocation of certain fund balance amounts. Because many of these transactions and decisions predate our involvement, the information available was limited to the documentation and institutional knowledge currently accessible.

The following sections summarize each item and our best understanding of its intended purpose. If there is additional information or historical context that would further clarify any of these allocations, please let us know. Otherwise, several of these items may require direction or a formal determination by the Committee or Board regarding the appropriate classification and allocation of the remaining fund balance.

Cash and Fund balance is \$6,855,818 at December 31, 2025.

Area #1 Reclassification to PRAT Fund:

Street Projects – Reclassification to PRAT Fund

As part of the review of Street, Street Sewer, and Sidewalk expenditures recorded in Account 400-57331-890-000, Baird had the Village review the account as it appeared from our review of the Capital Improvement Plan that many of the 2024 expenditures and some of the 2025 were intended to be funded through the Premier Resort Area Tax (PRAT) Fund but were inadvertently recorded in the Capital Projects Fund.

The auditors reviewed after our recommendation and reclassified the following per email 6/1/26 and is noted here in italics.

Based on this review, the following expenditures should be reclassified from the Capital Projects Fund to the PRAT Fund:

2024 Expenditures Identified for Reclassification

The following costs relate to the Mill Road, Country Lane, and Fieldcrest Road projects and were determined to be eligible for PRAT funding:

Action Electric Inc. – Mill Road Project: \$4,439.77

Bodart Electric Service Inc. – Mill Road Project: \$110,934.52

Bodart Electric Service Inc. – Mill Road Project: \$2,844.48

Town of Liberty Grove – Country Lane and Fieldcrest Road Improvements (Fall 2023 and Spring 2024 Work): \$152,786.61

Total 2024 Reclassification: \$271,005.38

2025 Expenditures Identified for Reclassification

The following 2025 expenditures were also identified as projects intended to be funded through the PRAT Fund:

Robert E. Lee & Associates – Mill Road Project: \$1,551.75

Robert E. Lee & Associates – Canterbury/Applewood Road Mapping: \$943.75

Robert E. Lee & Associates – Mill Road Project: \$587.75

Robert E. Lee & Associates – Mill Road Project: \$31,007.53

Total 2025 Reclassification: \$34,090.78

Conclusion

Management has indicated that these expenditures were originally intended to be funded by the PRAT Fund and were inadvertently charged to the Capital Projects Fund. Accordingly, it is recommended that \$271,005.38 for 2024 and \$34,090.78 for 2025 be reclassified or reimbursed through the PRAT Fund, consistent with the funding sources identified in the Capital Improvement Plan and the Village's stated funding intentions. This correction will better align project expenditures with their intended funding source and improve the accuracy of reserve and fund balance allocations.

The items that remain in the Streets, Sewers, and Sidewalks expense account for 2025 are Hwy. 57 trails, Orchard Dr., Hwy. 42 project and Hwy. 57 trails project for a total of \$122,356.

Currently the spreadsheet reflects the \$465,000 transfer going to the Streets category.

Recommendation: Consider reallocating some of the Unallocated categories to Streets category if 2026 projects are upcoming.

Area # 2 Fire:

Analysis Overview: In analyzing 2024, \$180,000 was budgeted for Sister Bay Liberty Grove Fire Department Capital Reserve along with \$10,000 for the weight room. As of January 2026, the weight room contribution had not been paid to the Sister Bay Liberty Grove Fire Department. After checking with the Fire Department, they indicated they intended to replace some equipment this year.

Recommendation: If not done already, coordinate payment of the contribution for the weight room equipment previously budgeted.

Area #3 Interest Income:

Interest Income Allocation

2023 Interest Income

The 2024-2028 Capital Improvement Plan (CIP), page 25, references only \$15,844 of interest income allocated toward land purchases. Based on our review, there remains \$30,199.52 of net interest income and certificate of deposit (CD) activity that has not been clearly assigned to a reserve or project category.

Action Needed: Determine the appropriate allocation of the remaining \$30,199.52.

2024 Interest Income

For 2024, total interest income of \$78,566.13 requires allocation. In addition, CIP-related expenditures have not yet been assigned against this activity, resulting in a preliminary net amount of \$75,780.57 requiring designation.

Action Needed: Determine the appropriate allocation of 2024 net interest earnings.

2025 Interest Income

For 2025, total interest income of \$85,677.54 requires allocation. In addition, CIP-related expenditures have not yet been assigned against this

activity, resulting in a preliminary net amount of \$83,823.79 requiring designation.

Recommendation: Complete allocation after audit completion each year to specific Reserve categories.

Area #4 Wayfinding/Village Signage:

Our analysis noted that this reserve category has not incurred any expenditure in recent years. While this does not necessarily indicate that the reserve is no longer needed, the lack of recent activity suggests that the original purpose and anticipated future use of the reserve may warrant further review.

Action Needed: Confirm whether the reserve balance should continue to be maintained for its original purpose or whether the Committee and Board wish to consider reallocating the balance to other capital priorities. If the reserve remains necessary, documenting the intended future use of the funds may provide additional clarity for future budgeting and fund balance allocation decisions.

Area #5 CIP vs. Fund Balance:

Municipal Reimbursement Fund Designations

Based on the December 10, 2024, Board minutes, the Village received \$51,814.18 from Destination Door County through municipal reimbursement funds. The minutes indicate that these funds are required to be used for tourism-related purposes and that, in prior years, the funds had been designated for a village shuttle bus and Waterfront Park improvements.

The Board subsequently approved a motion to designate the 2024 reimbursement funds for:

- Water and sewer laterals serving the ballfield concession stand;
- Landscaping improvements along Mill Road West; and
- The remaining balance to be placed in a Municipal Tree Fund. (is that accounting fund or is a designated capital fund reserve fund)

While the motion identifies the intended purposes for the funds, it does not clearly specify the dollar amounts assigned to each project, how those

amounts should be allocated among existing Capital Projects Fund reserve categories, or whether a new reserve category should be established for the Municipal Tree Fund.

Recommendation: To improve fund balance tracking and reserve reporting, future Board motions should clearly identify:

- The specific dollar amount being designated;
- The reserve category to which the funds are being assigned;
- Whether a new reserve category is being established; and
- How the designation aligns with the current Capital Improvement Plan (CIP).

Alternatively, a policy could be established to govern the use of the municipal reimbursement account for tourism-related expenditures and to define the related tracking and reporting requirements.

Reserve designations approved by the Board should be reviewed against the CIP to ensure consistency between Board actions, reserve allocations, and planned capital projects. When a new reserve purpose is established, such as the Municipal Tree Fund, the motion should explicitly authorize the creation of the reserve and identify the amount to be assigned so that fund balance classifications and future reporting accurately reflect the Board's intent.

Area #6 Vehicle Funding:

Going forward, consideration should be given to establishing a consistent policy for funding Parks Department vehicles and equipment, specifically whether such assets should be financed through the Park Reserve or through a centralized Vehicle/Equipment Reserve. In practice, capital expenditures are typically budgeted and reported according to their functional purpose (e.g., Parks, Public Works, etc.) rather than by asset type, such as vehicles or equipment.

Area #7 Miscellaneous Revenue:

2025 Miscellaneous Revenue Activity

The following transactions were recorded to Miscellaneous Revenue:

- Municipal Reimbursement Payment – Door County Visitor Bureau – (\$65,227.69)
- Wisconsin Public Service (WPS) Reimbursement – (\$3,620.10)

Net Total: (\$68,847.79)

The WPS reimbursement appears that it would be allocated to Streets, and the Municipal Reimbursement Payment each year should be allocated appropriately.

Action Needed: Determine the reserve or project category to which the activity should be allocated. The municipal reimbursement payment needs to be allocated each year.

Area #8 Ice Rink:

Ice Rink Fund – 2025 CIP

The 2025 Budget includes \$500,000 for Reserve for Ice Rink. However, the CIP summary page reflects a beginning balance of \$75,000 on the Capital Improvement Plan 2024-2028.

VILLAGE OF SISTER BAY CAPITAL IMPROVEMENT PLAN 2024-2028 SUMMARY OF FUNDS						
	2024	2025	2026	2027	2028	Total
EST. BEGINNING FUND BALANCE	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 175,000.00	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ 100,000.00	\$ 215,000.00	\$ -	\$ 315,000.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ 1,400,000.00	\$ -	\$ 1,400,000.00
TOTAL SOURCES	\$ -	\$ -	\$ 100,000.00	\$ 1,615,000.00	\$ -	\$ 1,715,000.00
TOTAL AVAILABLE FUNDS	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 175,000.00</u>	<u>\$ 1,790,000.00</u>	<u>\$ -</u>	
USES BY CATEGORY						
Ice Rink	\$ -	\$ -	\$ -	\$ 1,790,000.00	\$ -	\$ 1,790,000.00
TOTAL USES BY CATEGORY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,790,000.00</u>	<u>\$ -</u>	<u>\$ 1,790,000.00</u>
EST. ENDING FUND BALANCE	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 175,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	

Recommendation: Verify the intended beginning balance and reconcile the CIP presentation to budgeted balances.

Area #9 General Fund Balance:

This section is in response to the email notification received on July 13, 2026, which requested an explanation of the General Fund Balance, specifically between the unassigned and nonspendable fund balance.

As reported in the 2025 Audit, the Village's General Fund balance totaled \$2,248,770 at year-end. Of this amount, \$2,158,152 is classified as unassigned fund balance and \$90,618 is classified as nonspendable fund balance.

The distinction between these categories is important. The unassigned fund balance represents the portion of General Fund resources that is available for general governmental purposes and can be used to respond to unforeseen expenditures, emergencies, revenue shortfalls, or other operational needs as determined by the Village Board. This balance serves as the Village's primary financial cushion and is a key indicator of fiscal stability.

The nonspendable fund balance represents assets that are not in spendable form, such as prepaid items or inventories. While these amounts are reported as part of the General Fund balance, they are not readily available to finance current operations or unexpected costs.

Therefore, when evaluating the Village's available financial resources for contingencies or emergencies, the Committee should focus primarily on the \$2.16 million unassigned fund balance, which constitutes the Village's readily available General Fund reserves.

Area #10 Fund Balance:

Analysis Overview: In completion of the analysis, the following table below shows the balances within the Capital Projects Fund. The December 31, 2025, fund balance per the audited financial statements as previously stated is \$6,855,818. The following is the current breakdown:

				12/31/2025	
Land Purchases				(386,805.28)	Combine?'
Buildings/Facilities Reserve				783,107.79	
Vehicles Reserve				28,751.39	
Equipment Reserve				48,254.59	
Information Technology/Software Reserve				3,683,263.44	
Ice Rink				575,000.00	
SBLG Fire Dept Capital Spending Reserve				756,292.95	
Streets, Storm Sewer, & Sidewalks Reserve				341,092.30	
Parks Reserve				567,513.08	
Tree Fund				-	
Wayfinding/Village Signage				100,000.00	
Reserves for Library				7,250.00	
Community Development Reserve				41,633.00	
Unallocated?				226,642.06	
CIP Expense				(1,853.75)	
Interest Income				85,677.54	
				6,855,819.11	

This estimate is based on the information that was available for review at the time of my analysis. As a result, there may be items, obligations, or other factors that have not yet been identified or fully reflected in the figures. However, the information should provide staff and the Board with a general synopsis of the Village's current financial position and highlight several areas that may warrant further review and action needed over the coming months.



STAFF REPORT

Date: October 12, 2026

To: Finance Committee

Re: Reimbursement Resolution Discussion

During discussions with Baird, we noted that a Reimbursement Resolution could be beneficial. See attached email and documentation from Baird.

Hi Ben & Vlad –

I hope you both had a nice weekend!

To follow-up on our discussion of “Reimbursement Resolutions”, please see the attached two options for having the ability to reimburse cash spent on capital projects with future tax-exempt bond proceeds:

- 1) Single Declaration of Intent – Adopted by the Village Board each time you would like to have projects potentially reimbursed with future tax-exempt bonding proceeds. (likely all you need since you are a very infrequent borrower).
 - a. You would simply need to update the language/project description/estimated amount you would need to potentially reimburse in the Resolution and then have the Village Board adopt.
- 2) For communities that are a little larger and see this as a more standard practice going forward, you may want to consider the “Village of Little Chute” option.
 - a. Resolution that provides the Finance Director continuing authority to fill out and file away the “Declaration of Official Intent” whenever you see it makes sense vs. always going back to the Village Board for approval.

Glad to discuss in more detail, if you would like. Please just keep us posted on which route you would like to pursue and once something is adopted, please send it our way for our records. Happy to review anything before it goes to the Village Board as well.

Thank you!

Justin A. Fischer

Managing Director
Public Finance
Phone (414) 765-3635



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RESOLUTION NO. _____

**RESOLUTION DECLARING OFFICIAL INTENT
TO REIMBURSE EXPENDITURES
FROM PROCEEDS OF BORROWING**

WHEREAS, the Village of Rothschild, located in Marathon County, Wisconsin (the "Issuer") plans to construct a new Fire Department building (the "Project");

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt bonds or other tax-exempt obligations (collectively, the "Bonds");

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the Village Board (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$250,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted and recorded _____, 20__

Approved _____, 20__

Village President

ATTEST:

(SEAL)

Village Clerk

RESOLUTION NO. _____

RESOLUTION DESIGNATING THE FINANCE DIRECTOR AS THE OFFICIAL
AUTHORIZED TO DECLARE OFFICIAL INTENT UNDER
REIMBURSEMENT BOND REGULATIONS

WHEREAS, the Department of the Treasury has issued final regulations (Treas. Reg. Section 1.150-2) (the "Reimbursement Bond Regulations") that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit the use of the proceeds of tax-exempt obligations to reimburse capital expenditures made prior to the date such obligations are issued only if the state or local government, within 60 days of the date of expenditure, declares its official intent to reimburse the expenditure with proceeds of a borrowing;

WHEREAS, the Reimbursement Bond Regulations require that if a current expenditure is to be permanently financed by a later issue of tax-exempt obligations a state or local government must declare its intention to reimburse itself for the expenditure from proceeds of a borrowing within 60 days from when the expenditure is made (the "Declaration of Official Intent");

WHEREAS, the Reimbursement Bond Regulations permit a state or local government to designate an official or employee to make Declarations of Official Intent on its behalf;

WHEREAS, the Village Board (the "Governing Body") of the Village of Little Chute, Wisconsin (the "Issuer") deems it to be necessary, desirable and in the best interest of the Issuer to authorize an official or employee of the Issuer to make a Declaration of Official Intent on its behalf when the Issuer reasonably expects to reimburse itself from the proceeds of a borrowing for certain expenditures for a specific property, project or program which it pays from other funds prior to the receipt of the proceeds of the borrowing with respect to such expenditures;

WHEREAS, the Governing Body hereby finds and determines that designating an official or employee with the authority to make Declarations of Official Intent will facilitate compliance with the Reimbursement Bond Regulations.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer, pursuant to Treas. Reg. Section 1.150-2(e)(1), that:

Section 1. Authorization to Declare Official Intent. The Finance Director of the Issuer is hereby authorized and designated to make Declarations of Official Intent pursuant to the Reimbursement Bond Regulations.

Section 2. Form of Declaration. Any such Declaration of Official Intent shall be made in substantially the form attached hereto.

Section 3. Public Availability. Any Declaration of Official Intent shall be maintained in the files of the Issuer and shall be made available for public inspection in compliance with applicable State law governing the availability of records of official acts of the Governing Body including Subchapter II of Chapter 19, Wisconsin Statutes (the "Public Records Law").

Section 4. Further Authorizations. The Finance Director is further authorized to take such other actions as may be necessary or desirable to comply or evidence compliance with the Reimbursement Bond Regulations.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption and approval.

Adopted, recorded and approved this 5th day of February, 2020.

Michael R. Vanden Berg
President

ATTEST:

Laurie Decker
Village Clerk

(SEAL)

[After adoption, please return a copy of this Resolution to Quarles & Brady LLP, Bond Counsel, at 411 East Wisconsin Avenue, 30th Floor, Milwaukee, Wisconsin 53202-4497, Attention: Brian G. Lanser.]

NO. _____

DECLARATION OF OFFICIAL INTENT

This is a Declaration of Official Intent of the Village of Little Chute, Wisconsin (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to a Resolution adopted on February 5, 2020. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project* description: _____

(Provide a general functional description of the property, project or program for which the expenditure to be reimbursed is paid, e.g. "___ building program", "highway capital improvement program", "hospital equipment acquisition", "combined utility improvement program", etc.)

OR

2. Identify fund(s)/account(s): _____

(Provide a general functional description of the purpose of the fund or account from which the expenditure to be reimbursed is paid, e.g. "construction fund program" and "parks and recreation fund" and "highway fund".)

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be \$_____.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid.

* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

Dated this ____ day of _____, 20__.

By: _____

Title: Finance Director

[After adoption, please return a copy of this Resolution to Quarles & Brady LLP, Bond Counsel, at 411 East Wisconsin Avenue, 30th Floor, Milwaukee, Wisconsin 53202-4497, Attention: Brian G. Lanser.]



STAFF REPORT

Date: October 5, 2026

To: Finance Committee
Re: Hwy 57 Utility Extension Project
Author(s): Benjamin Andrews, Village Administrator

POLICY ISSUE(S)

“Should the Finance Committee review the financing options for the Hwy 57 utility extension project, based on updated service area mapping, revised probable cost estimates from REL, and financing strategy options provided by Baird?”

BACKGROUND INFORMATION

The Village of Sister Bay (“Village”) is advancing planning for the Hwy 57 multi-use trail, funded through a Transportation Alternatives Program (TAP) grant. The trail must commence no later than June 4, 2029 (this is updated from recent DOT approval). Constructing utilities in the right-of-way prior to the trail installation remains the preferred method to avoid future disturbance or costly relocation.

In early 2026, the Finance Committee directed staff to work with Robert E. Lee & Associates (REL) to refine the service area and assessment strategy and with Baird to identify viable financing mechanisms for the full corridor build-out.

UPDATED ENGINEERING & SERVICE AREA – REL

REL has completed additional analysis to determine the service area and confirm which parcels would benefit from water, gravity sewer, and force-main/lift station improvements. REL included their updated cost-estimate material in the correspondence to Baird.

Preliminary REL estimates indicate:

- Total project cost: approx. \$1.5M–\$2.0M
- Gravity sewer service can extend roughly 400 ft south of Eagle Mechanical, after which a lift station is required to serve the remainder of the southern corridor parcels.
- REL’s assessment methodology will differentiate between:
 - Properties benefiting only from water/gravity sewer
 - Properties requiring the lift station for service
- REL identified that a majority of project costs may be eligible for special assessment, pending final confirmation of the service area map and cost allocation model.

UPDATED COST INFORMATION

As previously noted in Finance Committee review, early concept engineering placed the gravity-only portion at \$921,600 (2026 estimate) and the lift station cost between \$1,000,000–\$2,500,000, depending on design and capacity assumptions. The revised REL probable cost estimates (received July/August 2026) consolidate these elements into the \$1.5M–\$2.0M total project range noted above.

FINANCIAL INFORMATION – BAIRD ANALYSIS

Baird has completed a preliminary financial review of borrowing options for consideration by the Village:

Option 1: 10-Year Borrowing (prepayable within 3 years)

- Structured to allow payoff flexibility as special assessment revenue is received.
- No tax-levy impact anticipated, assuming assessments fully cover repayment.

Option 2: 20-Year Borrowing – Partially Levy Supported

- Prepayable within 8 years.
- Minimal taxpayer impact: estimated \$1.37–\$1.45 increase, or \$8 per \$100k property value annually.
- Allows principal restructuring around 2032 to align with expected drop in other Village debt service.

Option 3: 20-Year Borrowing – Fully Levy Supported

- Still minimal levy impact: \$1.37–\$1.54, or \$17 per \$100k annually.
- Slightly higher interest cost than Option 2.
- Long-term capacity remains strong: Village retains over 75% of its GO borrowing capacity assuming 2% annual growth.

Baird’s preliminary guidance confirms that the Village is well-positioned to undertake financing for a project in the \$2M range without compromising long-term financial stability.

RECOMMENDATION

Village Staff recommends discussing the project and financing options and providing input. If the Village were to extend utilities to the area, it would be advantageous ahead of the 2028 trail deadline remains the most cost-effective and least disruptive approach.

ATTACHMENTS

1. 07/27/26 Email from REL
 - Project Maps
 - Cost Estimates
 - Assessment Calculations
2. 07/28/26 Email to Baird
3. 08/18/26 Email from Baird
 - Baird Financing Preliminary Analysis

From: Jared Schmidt <jschmidt@releeinc.com>
Sent: Monday, July 27, 2026 10:45 AM
To: Megan Barnes <megan.barnes@sisterbaywi.gov>
Subject: 57 Sewer Service - Lift Station Cost Allocation

Good morning ~ attached are the various maps and exhibits we talked from. First is the overall service map. Second two are the cost allocation by parcel broken into gravity sewer, water main, adn forcemain/lift station allocated by parcel service area. Then there are four cost estimtes - mailine sanitary sewer and watermain, and the two lift station options Josh priced, with forcemain.

As discussed, these are an initial evaluation of possible cost allocation for the distribution system, and lift station expenses. Lift station cost was distributed based on an area allocation, but if desired we can update to a connection type charge based on future anticipated development (number of lots). A future development allocation may require us to revisit the long term thought process for land uses, as land uses in the service area (outside of the commercial land adjacent to 57) is large lot residential or woodland, which may not be supportive of future development dense enough to justify the expense associated with the lift station, in its current location.

Please review and let me know if there are any questions. Also, if you want a brief summary narrative, we can assemble that. And am happy to present the topic at a committee or board meeting as desired.

Thanks, hope you had a great weekend, talk soon, Jared

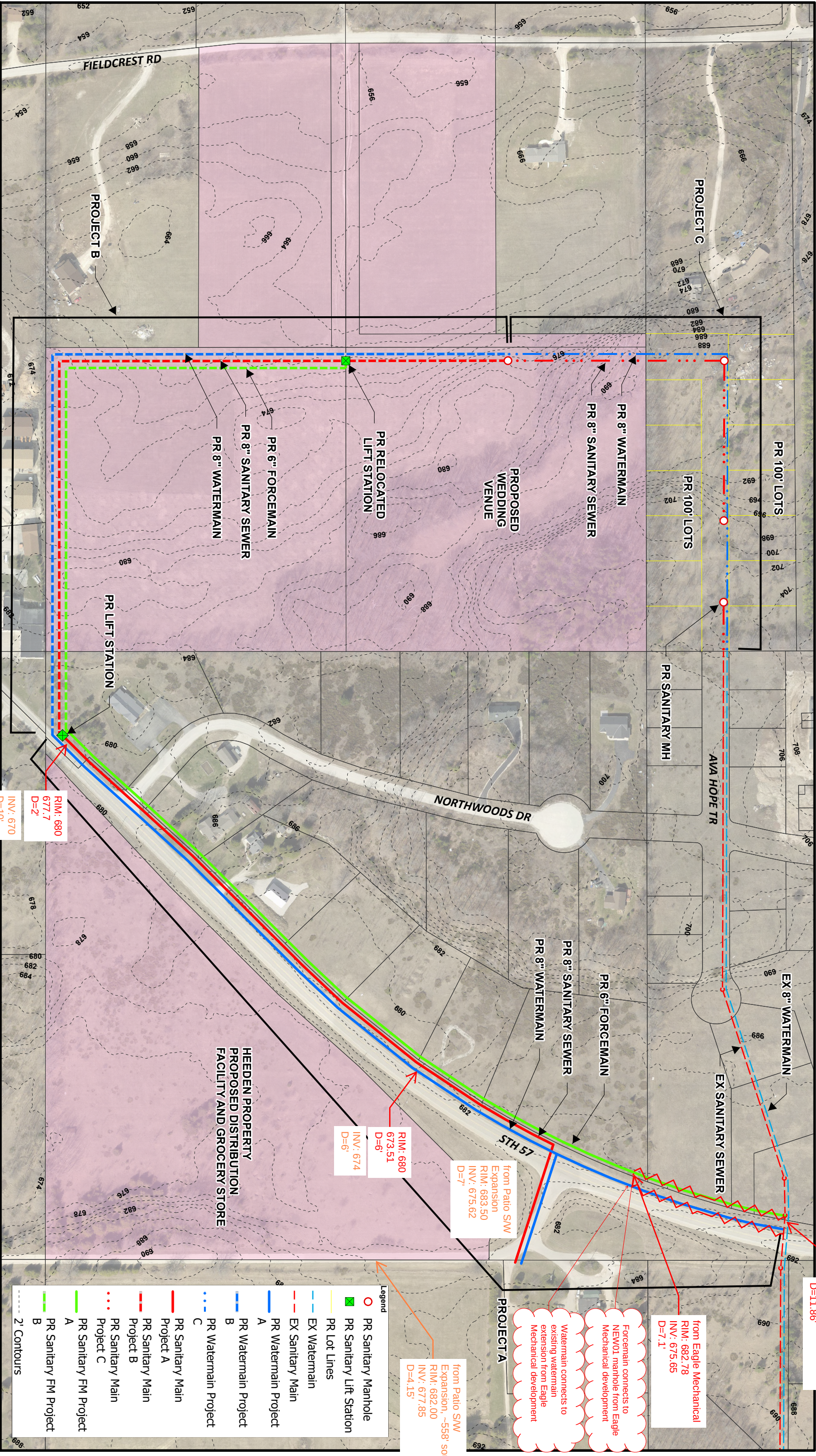
Jared G. Schmidt | President



1250 Centennial Centre Boulevard, Hobart, Wisconsin 54155

O: 920-662-9641 D: 920-544-4487 M: 920-883-1137

schmidt@releeinc.com releeinc.com



from Eagle Mechanical
RIM: 686.16
INV: 674.30
D=11.86'

from Eagle Mechanical
RIM: 682.78
INV: 675.65
D=7.1'

Foremain connects to
NEW01 manhole from Eagle
Mechanical development

Watermain connects to
existing watermain
extension from Eagle
Mechanical development

from Patio SW
Expansion, ~558' south
RIM: 682.00
INV: 677.85
D=4.15'

from Patio SW
Expansion
RIM: 683.50
INV: 675.62
D=7'

RIM: 680
673.51
D=6'
INV: 674
D=6'

- Legend
- PR Sanitary Manhole
 - PR Sanitary Lift Station
 - PR Lot Lines
 - EX Watermain
 - EX Sanitary Main
 - PR Watermain Project A
 - PR Watermain Project B
 - PR Watermain Project C
 - PR Sanitary Main Project A
 - PR Sanitary Main Project B
 - PR Sanitary Main Project C
 - PR Sanitary FM Project A
 - PR Sanitary FM Project B
 - 2' Contours

STH 57 SEWER AND WATERMAIN EXTENSION

VILLAGE OF SISTER BAY

DOOR COUNTY, WI

DATE: 1/18/2018

JOB: 0282050

DRAWN: PFO

1 inch = 200 feet
Scale 1:2,400

NAD 1983 HARN WISCONS
Door County Feet

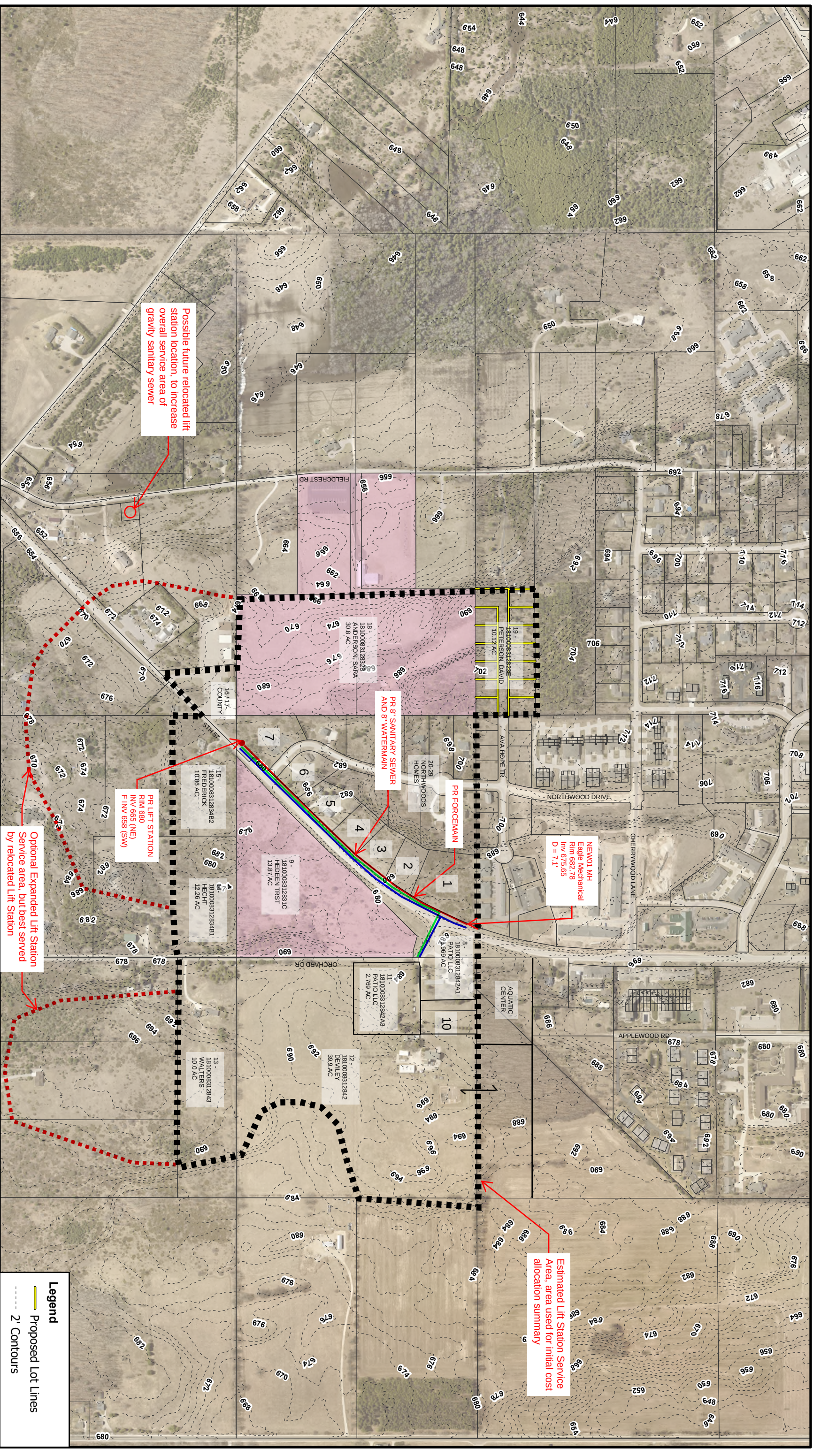
0 100 200
Feet

Source: Robert E. Lee & Associates, Inc.
ESRI, Door County

Disclaimer: Robert E. Lee & Associates, Inc. makes every effort to ensure this map is free of errors but does not warrant the map or its features are either spatially or temporally accurate or fit for a particular use. Robert E. Lee & Associates, Inc., provides this map without any warranty of any kind whatsoever, either expressed or implied.



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(920) 662-9641
www.releefinc.com



Estimated Lift Station Service Area, area used for initial cost allocation summary

NEW01 MH
Eagle Mechanical
Rim 682.78
Inv 675.65
D = 7.1'

PR 8" SANITARY SEWER
AND 8" WATERMAIN

PR FORCEMAIN

PR LIFT STATION
RIM 680
INV 665 (NE)
F INV 658 (SW)

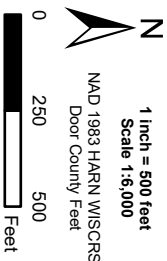
SEWER AND WATERMAIN EXTENSION

VILLAGE OF SISTER BAY
DOOR COUNTY, WI

DATE: 5/19/2026

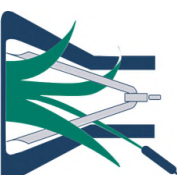
JOB: 0282050

DRAWN: PFO



Source: Robert E. Lee & Associates, Inc.
ESRI, Door County

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Legend

— Proposed Lot Lines

2' Contours

Standard Forcemain w/ Lift Station

	Subtotal:	Contingency (20%):	Engineering (15%):	Project Total:
Watermain Extension:	\$ 238,400	\$ 51,680	\$ 46,512	\$ 336,592
Gravity Sanitary Extension:	\$ 302,900	\$ 60,580	\$ 54,522	\$ 418,002
Forecmain with Lift (Standard):	\$ 597,750	\$ 119,550	\$ 107,595	\$ 824,895
TOTAL:	\$ 1,159,050	\$ 231,810	\$ 208,629	\$ 1,599,489

OWNER	Village of Sister Bay
PROJECT	STH 57 Sanitary Sewer & Watermain Extension
DATE	7/13/2026



Item	Description	Unit	Qty.	Unit Price	Total Price
1	All Erosion Control Items	LS	0	\$ 5,000.00	-
2	Temporary Traffic Control	LS	0	\$ 30,000.00	-
3	Site Clearing and Grubbing	LS	0	\$ 15,000.00	-
4	Earthwork, rock excavation - sanitary sewer	CY	0	\$ 25.00	-
6	Earthwork, rock excavation - watermain	CY	0	\$ 25.00	-
8	Pavement Restoration, 5TH ST	CY	900	\$ 25.00	22,500
9	Pavement Restoration, Orchard Drive & Northwoods Drive	SY	0	\$ 40.00	-
10	Landscape Topsoil, Perforlex Seed, and Temporary Erosion Control Blanket	SY	0	\$ 50.00	-
11	Water main pipe, PVC C-800, 8-inch	LF	0	\$ 6.00	-
12	Water Hydrant Lead, PVC C-800, 6-inch	LF	0	\$ 60.00	-
13	Water main fire hydrant	EA	0	\$ 180.00	-
14	Water main resilient wedge gate w/ke, 8-inch	EA	0	\$ 6,500.00	-
15	Water main resilient wedge gate w/ke, 6-inch	EA	0	\$ 3,000.00	-
16	Water service corporation, Curb Stop and Box, 1-1/4"	EA	0	\$ 2,000.00	-
17	Water service, HDPE, 1-1/4"	LF	0	\$ 70.00	-
18	Sanitary sewer pipe SDN 36 PVC, 8-inch	LF	0	\$ 30.00	-
19	Sanitary force main pipe, PVC C-800, 8-inch	LF	1680	\$ 54.00	90,720
20	Sanitary sewer laterals, PVC, 4-inch	LF	0	\$ 45.00	-
21	Sanitary sewer manhole, 48 inch	NP	0	\$ 1,400.00	-
21	LA Station	LS	1	\$ 495,250.00	495,250
SUBTOTAL					697,770
Contingency (20%)					
			20%		\$ 139,554
TOTAL CONSTRUCTION					\$ 717,324
Engineering (15%)			15%		\$ 107,599
PROJECT TOTAL					\$ 824,923

114.34 \$

7,214.00 \$

*Total Bids and includes all material or labor acquisition

*Cost does not include lift station or land acquisition

RD200028202820505TH 5.7 Sewer and Watermain Extension/Engineers Opinion of Probable Cost - JULY 26 - FORCE/REMAIN W/ LIFT STATION

Expanded Forcemain w/ Lift Station

	Subtotal:	Contingency (20%):	Engineering (15%):	Project Total:
Watermain Extension:	\$ 258,400	\$ 51,680	\$ 46,512	\$ 356,592
Gravity Sanitary Extension:	\$ 302,900	\$ 60,580	\$ 54,522	\$ 418,002
Foremain with Lift (Expanded Building Size)	\$ 902,750	\$ 180,550	\$ 162,495	\$ 1,245,795
TOTAL:	\$ 1,464,050	\$ 292,810	\$ 263,529	\$ 2,020,389

OWNER	Village of Sister Bay
PROJECT	STH 57 Sanitary Sewer & Watermain Extension
DATE	7/13/2026



S7H S7 (Ochard Drive to Northwood Drive)					
Lm Entry / Recession - Expanded Building Site					
Item	Description	Unit	Qty	Unit Price	Total Price
1	All Erosion Control Items	L.S.	0	\$ 5,000.00	-
2	Temporary Traffic Control	L.S.	0	\$ 30,000.00	-
3	Site Clearing and Grubbing	L.S.	0	\$ 15,000.00	-
4	Easement, not excavation - sanitary sewer	CY	0	\$ 28.00	-
6	Easement, not excavation - wastewater	CY	0	\$ 28.00	-
8	Easement, not excavation - freshwater	CY	900	\$ 22.50	22,500.00
9	Permit Registration, STH 517	SV	0	\$ 400.00	-
10	Permit Registration, Okla Dept & Northwood Drive	SV	0	\$ 600.00	-
11	Landscaping Topsoil, Fertilizer Seed and Temporary Erosion Control Buckets	SV	0	\$ 6.00	-
12	Water main pipe, PVC C-900, 8-inch	LF	0	\$ 60.00	-
13	Water hydrant head, PVC C-900, 8-inch	EA	0	\$ 180.00	-
14	Water main fire hydrant	EA	0	\$ 6,500.00	-
15	Water main resilient wedge gate valve, 8-inch	EA	0	\$ 3,000.00	-
16	Water main resilient wedge gate valve, 6-inch	EA	0	\$ 2,000.00	-
17	Water service corporation, Cutt Stop and Box, 1-inch	EA	0	\$ 700.00	-
18	Water service, HDPE, 1-inch	LF	0	\$ 30.00	-
19	Sanitary sewer pipe, SDR 35 PVC, 8-inch	LF	0	\$ 70.00	-
20	Sanitary force main pipe, PVC C-400, 6-inch	LF	1860	\$ 50.00	\$ 80,100.00
21	Sanitary sewer laterals, PVC, 4-inch	LF	0	\$ 45.00	-
22	Sanitary sewer manholes, 48 inch	VP	0	\$ 1,200.00	-
23	Lin Station - Expanded	I.S.	1	\$ 800.250.00	\$ 800.250.00
Contingency (20%)				20%	\$ 160,250.00
		TOTAL CONSTRUCTION			\$ 1,083,300.00
Engineering, Administration Legal (15%)				15%	\$ 162,495.00
PROJECT TOTAL:		\$ 1,245,795.00			

Noted down and include below acquisition

AcreCost/Acre114.34Acres\$108894.00

*Cost does not include land acquisition

R:\2008\0282\028205\STH 57 Sewer and Watermain Easement\Engineers Opinion of Probable Cost - JULY 26 - FORCEMAIN W LIFT STATION - EXPANDED

Watermain Extension (Cost Estimate):

OPINION OF PROBABLE COST
OWNER Village of Slater Bay
PROJECT STH 57 Sanitary Sewer & Watermain Extension
DATE 7/13/2026



STH 57 (Orchard Drive to Northwoods Drive)						
Watermain Only						
Item	Description	UNIT	Qty.	Unit Price	Total Price	
1	All Erosion Control Items	LS	0.5	\$ 5,000.00	\$	2,500
2	Temporary Traffic Control	LS	0.5	\$ 30,000.00	\$	15,000
3	Site Clearing and Grubbing	LS	0.5	\$ 15,000.00	\$	7,500
4	Earthwork, rock excavation, sanitary sewer	CY	0	\$ 25.00	\$	-
5	Earthwork, rock excavation, watermain	CY	0	\$ 25.00	\$	-
6	Earthwork, rock excavation, foreman	CY	1000	\$ 25.00	\$	25,000
8	Pavement Restoration, STH 57	SY	60	\$ 40.00	\$	2,400
9	Pavement Restoration, Orchard Drive & Northwoods Drive	SY	250	\$ 50.00	\$	12,500
10	Landscaping Topsoil, Fertilizer, Seed, and Temporary Erosion Control Blanket	SY	4500	\$ 6.00	\$	27,000
11	Water main pipe, PVC C-800, 6-inch	LF	1800	\$ 60.00	\$	114,000
12	Water hydrant lead, PVC C-800, 6-inch	LF	45	\$ 180.00	\$	8,100
13	Water main fire hydrant	EA	3	\$ 6,500.00	\$	19,500
14	Water main resilient wedge gate valve, 8-inch	EA	4	\$ 3,000.00	\$	12,000
15	Water main resilient wedge gate valve, 6-inch	EA	6	\$ 2,000.00	\$	12,000
16	Water service corporation, Curb Stop and Box, 1-inch	EA	3	\$ 700.00	\$	4,200
17	Water service, HDPE, 1-inch	LF	80	\$ 30.00	\$	2,700
18	Sanitary sewer pipe SDR 35 PVC, 8-inch	LF	0	\$ 70.00	\$	-
19	Sanitary force main pipe, PVC C-800, 6-inch	LF	0	\$ 50.00	\$	-
19	Sanitary sewer laterals, PVC, 4-inch	LF	0	\$ 45.00	\$	-
20	Sanitary Sewer manholes, 48-inch	VF	0	\$ 1,200.00	\$	-
21	Lim Station	LS	1		\$	-
SUBTOTAL				\$ 258,400		
Contingency (20%)				\$ 51,680		
TOTAL CONSTRUCTION				\$ 310,080		
Engineering (15%)				\$ 46,512		
PROJECT TOTAL*				\$ 356,592		

*Cost does not include 16' station or land acquisition

3574.00
\$ 99.77

P:\0200623\0200623057\57 Sewer and Watermain Extension\Figures\Opinion of Probable Cost - JULY 26 - WATERMAIN ONLY

Gravity Sanitary Extension (Cost Estimate):

OPINION OF PROBABLE COST
OWNER Village of Slater Bay
PROJECT STH 57 Sanitary Sewer & Watermain Extension
DATE 7/13/2026



STH 57 (Orchard Drive to Northwoods Drive)						
Gravity Sanitary Sewer System						
Item	Description	UNIT	Qty.	Unit Price	Total Price	
1	All Erosion Control Items	LS	0.5	\$ 5,000.00	\$	2,500
2	Temporary Traffic Control	LS	0.5	\$ 30,000.00	\$	15,000
3	Site Clearing and Grubbing	LS	0.5	\$ 15,000.00	\$	7,500
4	Earthwork, rock excavation, sanitary sewer	CY	1800	\$ 25.00	\$	45,000
5	Earthwork, rock excavation, watermain	CY	0	\$ 25.00	\$	-
6	Earthwork, rock excavation, foreman	CY	0	\$ 25.00	\$	-
8	Pavement Restoration, STH 57	SY	60	\$ 40.00	\$	2,400
9	Pavement Restoration, Orchard Drive & Northwoods Drive	SY	250	\$ 50.00	\$	12,500
10	Landscaping Topsoil, Fertilizer, Seed, and Temporary Erosion Control Blanket	SY	4500	\$ 6.00	\$	27,000
11	Water main pipe, PVC C-800, 6-inch	LF	0	\$ 60.00	\$	-
12	Water hydrant lead, PVC C-800, 6-inch	LF	0	\$ 180.00	\$	-
13	Water main fire hydrant	EA	0	\$ 6,500.00	\$	-
14	Water main resilient wedge gate valve, 8-inch	EA	0	\$ 3,000.00	\$	-
15	Water main resilient wedge gate valve, 6-inch	EA	0	\$ 2,000.00	\$	-
16	Water service corporation, Curb Stop and Box, 1-inch	EA	0	\$ 700.00	\$	-
17	Water service, HDPE, 1-inch	LF	0	\$ 30.00	\$	-
18	Sanitary sewer pipe SDR 35 PVC, 8-inch	LF	1700	\$ 70.00	\$	119,000
19	Sanitary force main pipe, PVC C-800, 6-inch	LF	0	\$ 50.00	\$	-
19	Sanitary sewer laterals, PVC, 4-inch	LF	0	\$ 45.00	\$	-
20	Sanitary Sewer manholes, 48-inch	VF	60	\$ 1,200.00	\$	72,000
21	Lim Station	LS	1		\$	-
SUBTOTAL				\$ 302,900		
Contingency (20%)				\$ 60,580		
TOTAL CONSTRUCTION				\$ 363,480		
Engineering (15%)				\$ 54,522		
PROJECT TOTAL*				\$ 418,002		

*Cost does not include 16' station or land acquisition

3574.00
\$ 116.86

P:\0200623\0200623057\57 Sewer and Watermain Extension\Figures\Opinion of Probable Cost - JULY 26 - SANITARY ONLY

VILLAGE OF SISTER BAY
STH 57 - SANITARY SEWER AND WATER EXTENSION
PRELIMINARY COST ESTIMATE - BY PROPERTY
JULY 2026

OWNER	PARCEL NUMBER	ROAD	FRONTAGE	NON		SEWER & WATERMAIN				PARCEL SIZE		TOTAL ASSESSMENT	
				ASSESSABLE FOOTAGE	ASSESSABLE FOOTAGE	SANITARY SEWER ASSESSMENT	SANITARY LATERAL ASSESSMENT	WATERMAIN ASSESSMENT	WATER LATERAL ASSESSMENT	TOTAL SIZE (ACRES)	CONTRIBUTING SIZE		LIFT STATION CONSTRUCTION ASSESSMENT
BASTIEN REV/LIV TRUST	18100085312831H	10421 STH 57	406.00		406.00	\$ 47,485.76		\$ 40,506.62		2.498	2.498	\$ 18,020.65	\$ 106,013.03
WOERFEL, ANDY	1810008312831D2	STH 57	169.00		169.00	\$ 19,766.24	\$ 931.50	\$ 16,861.13	\$ 1,587.00	0.950	0.950	\$ 6,853.33	\$ 45,999.20
GENERAL STORE EMPLOYEE HOUSING	1810008312832D1	10411 STH 57	210.00		210.00	\$ 24,561.60	\$ 931.50	\$ 20,951.70	\$ 1,587.00	0.950	0.950	\$ 6,853.33	\$ 54,885.13
WHITE FAMILY Y COTTAGES LLC	1810008312831D3	STH 57	183.00		183.00	\$ 21,403.68	\$ 931.50	\$ 18,257.91	\$ 1,587.00	0.950	0.950	\$ 6,853.33	\$ 49,033.42
VANDER MAAZEN, PAUL	1810008312831A	10397 STH 57	264.00		264.00	\$ 30,877.44	\$ 931.50	\$ 26,339.28	\$ 1,587.00	1.180	1.180	\$ 8,512.56	\$ 68,247.78
EHL Y, MITCHEL	1810008312831B4	10392 NORTHWOODS DR	162.00		162.00	\$ 18,947.52	\$ 931.50	\$ 16,162.74	\$ 1,587.00	1.210	1.210	\$ 8,728.98	\$ 46,357.74
BERGWIN, CARRIE	1810008312831B1	10393 NORTHWOODS DR	250.00		250.00	\$ 29,240.00	\$ 931.50	\$ 24,942.50	\$ 1,587.00	1.830	1.830	\$ 13,201.67	\$ 69,902.67
PATIO LLC	1810008312842A1	10440 ORCHARD DR	360.00		180.00	\$ 180.00	\$ 1,750.00	\$ 17,958.60	\$ 2,250.00	1.969	1.969	\$ 14,204.43	\$ 57,215.83
HEDEEN TRUST	1810008312831C	STH 57	1570.00		150.00	\$ 1420.00	\$ 166,083.20	\$ 141,673.40		13.870	13.870	\$ 100,058.60	\$ 407,815.20
PATIO, LLC	1810008312842A2				0.00	\$ -		\$ -		1.251	1.251	\$ 9,024.75	\$ 9,024.75
PATIO, LLC	1810008312842A3	ORCHARD			0.00	\$ -		\$ -		2.769	2.769	\$ 19,975.65	\$ 19,975.65
DEVIELY, NICHOLAS	1810008312842	10438 ORCHARD			0.00	\$ -		\$ -		39.900	26.867	\$ 193,819.34	\$ 193,819.34
WALTERS, BRADLEY	1810008312843	10360 ORCHARD			0.00	\$ -		\$ -		10.000	8.169	\$ 58,931.41	\$ 58,931.41
HECHT, CHRISTOPHER	1810008312834B1	10347 ORCHARD			0.00	\$ -		\$ -		12.260	5.489	\$ 39,597.81	\$ 39,597.81
JOHNSON, FREDRICK	1810008312834B2	10372 STH 57			0.00	\$ -		\$ -		10.860	5.064	\$ 36,531.85	\$ 36,531.85
COUNTY OF DOOR	1810008312834B3				0.00	\$ -		\$ -		0.390	0.390	\$ 2,813.47	\$ 2,813.47
COUNTY OF DOOR	1810008312833A	10363 STH 57			0.00	\$ -		\$ -		2.000	2.000	\$ 14,428.06	\$ 14,428.06
ANDERSON, SARA	1810008312832B	10414 FIELDCREST			0.00	\$ -		\$ -		30.800	20.824	\$ 150,224.96	\$ 150,224.96
PETERSON, DAVID	1810008312823E	10456 FIELDCREST			0.00	\$ -		\$ -		10.120	5.226	\$ 37,700.52	\$ 37,700.52
GOODRICH TRUST	181340005	10445 NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.020	\$ 7,358.31	\$ 7,358.31
NIENOW, KEITH	181340006	10439 NORTHWOODS DR			0.00	\$ -		\$ -		1.010	1.010	\$ 7,286.17	\$ 7,286.17
BLIVEN, DANIELLE	181340007	10433 NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.020	\$ 7,358.31	\$ 7,358.31
RISTAU, PAUL	181340008	NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.020	\$ 7,358.31	\$ 7,358.31
ANDERSON, CLIFFORD	181340009	NORTHWOODS DR			0.00	\$ -		\$ -		1.010	1.010	\$ 7,286.17	\$ 7,286.17
OPEN DOOR LODGING, LLC	181340010	10405 NORTHWOODS DR			0.00	\$ -		\$ -		0.930	0.930	\$ 6,709.05	\$ 6,709.05
VANDER MAAZEN, PAUL	181340001	NORTHWOODS DR			0.00	\$ -		\$ -		1.240	1.240	\$ 8,945.40	\$ 8,945.40
STRANTZ, PATRICK	181340002	10434 NORTHWOODS DR			0.00	\$ -		\$ -		1.220	1.220	\$ 8,801.12	\$ 8,801.12
FARIS, RICHARD	181340003	10440 NORTHWOODS DR			0.00	\$ -		\$ -		1.210	1.210	\$ 8,728.98	\$ 8,728.98
10444 NORTHWOODS DR LLC	181340004	10444 NORTHWOODS DR			0.00	\$ -		\$ -		1.210	1.210	\$ 8,728.98	\$ 8,728.98
					0.00	\$ -		\$ -			0.000	\$ -	\$ -
TOTALS			3,574.00	330.00	3244.00	\$ 379,418.24	\$ 7,339.00	\$ 323,653.88	\$ 11,772.00	156.647	114.346	\$ 824,895.47	\$ 1,547,078.59

VILLAGE OF SISTER BAY

STH 57 - SANITARY SEWER AND WATER EXTENSION - EXPANDED LIFT STATION

PRELIMINARY COST ESTIMATE - BY PROPERTY

JULY 2026

OWNER	PARCEL NUMBER	ROAD	FRONTAGE	NON ASSESSABLE FOOTAGE	ASSESSABLE FOOTAGE	SEWER & WATERMAIN				PARCEL SIZE		LIFT STATION CONSTRUCTION ASSESSMENT	TOTAL ASSESSMENT
						SANITARY SEWER ASSESSMENT	SANITARY LATERAL ASSESSMENT	WATERMAIN ASSESSMENT	WATER LATERAL ASSESSMENT	TOTAL SIZE (ACRES)	CONTRIBUTING SIZE		
1 BASTEN REV LIV TRUST	1810008312831H	10421 STH 57	406.00		406.00	\$ 47,485.76		\$ 40,506.62		2.498	2.498	\$ 27,215.61	\$ 115,207.99
2 WOERFEL, ANDY	1810008312831D2	STH 57	169.00		169.00	\$ 19,766.24		\$ 16,861.13		0.950	0.950	\$ 10,350.21	\$ 49,496.08
3 GENERAL STORE EMPLOYEE HOUSING	1810008312832D1	10411 STH 57	210.00		210.00	\$ 24,561.60		\$ 20,951.70		0.950	0.950	\$ 10,350.21	\$ 58,382.01
4 WHITE FAMILY COTTAGES LLC	1810008312831D3	STH 57	183.00		183.00	\$ 21,403.68		\$ 18,257.91		0.950	0.950	\$ 10,350.21	\$ 52,530.30
5 VANDER MAAZEN, PAUL	1810008312831A	10397 STH 57	264.00		264.00	\$ 30,877.44		\$ 26,339.28		1.180	1.180	\$ 12,856.05	\$ 72,591.27
6 EHLY, MITCHEL	1810008312831B4	10392 NORTHWOODS DR	162.00		162.00	\$ 18,947.52		\$ 16,162.74		1.210	1.210	\$ 13,162.90	\$ 50,811.66
7 BERGWIN, CARRIE	1810008312831B1	10393 NORTHWOODS DR	250.00		250.00	\$ 29,240.00		\$ 24,942.50		1.830	1.830	\$ 19,937.78	\$ 76,638.78
8 PATIO LLC	1810008312842A1	10440 ORCHARD DR	360.00	180.00	180.00	\$ 21,052.80	\$ 1,750.00	\$ 17,958.60	\$ 2,250.00	1.969	1.969	\$ 21,452.18	\$ 64,463.58
9 HEDEEN TRUST	1810008312831C	STH 57	1570.00	150.00	1420.00	\$ 166,083.20		\$ 141,673.40		13.870	13.870	\$ 151,113.10	\$ 458,869.70
10 PATIO, LLC	1810008312842A2				0.00	\$ -		\$ -		1.251	1.251	\$ 13,629.59	\$ 13,629.59
11 PATIO, LLC	1810008312842A3	ORCHARD			0.00	\$ -		\$ -		2.769	2.769	\$ 30,168.14	\$ 30,168.14
12 DEVELY, NICHOLAS	1810008312842	10438 ORCHARD			0.00	\$ -		\$ -		39.900	26.867	\$ 292,714.89	\$ 292,714.89
13 WALTERS, BRADLEY	1810008312843	10360 ORCHARD			0.00	\$ -		\$ -		10.000	8.169	\$ 89,000.93	\$ 89,000.93
14 HECHT, CHRISTOPHER	1810008312834B1	10347 ORCHARD			0.00	\$ -		\$ -		12.260	5.489	\$ 59,802.44	\$ 59,802.44
15 JOHNSON, FREDRICK	1810008312834B2	10372 STH 57			0.00	\$ -		\$ -		10.860	5.064	\$ 55,172.08	\$ 55,172.08
16 COUNTY OF DOOR	1810008312834B3				0.00	\$ -		\$ -		0.390	0.390	\$ 4,249.03	\$ 4,249.03
17 COUNTY OF DOOR	1810008312833A	10363 STH 57			0.00	\$ -		\$ -		2.000	2.000	\$ 21,789.92	\$ 21,789.92
18 ANDERSON, SARA	1810008312832B	10414 FIELDCREST			0.00	\$ -		\$ -		30.800	20.824	\$ 226,876.65	\$ 226,876.65
19 PETERSON, DAVID	1810008312823E	10456 FIELDCREST			0.00	\$ -		\$ -		10.120	5.226	\$ 56,937.06	\$ 56,937.06
20 GOODRICH TRUST	181340005	10445 NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.020	\$ 11,112.86	\$ 11,112.86
21 NIENOW, KEITH	181340006	10439 NORTHWOODS DR			0.00	\$ -		\$ -		1.010	1.010	\$ 11,003.91	\$ 11,003.91
22 BLIVEN, DANIELLE	181340007	10433 NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.020	\$ 11,112.86	\$ 11,112.86
23 RISTAU, PAUL	181340008	NORTHWOODS DR			0.00	\$ -		\$ -		1.020	1.010	\$ 11,112.86	\$ 11,112.86
24 ANDERSON, CLIFFORD	181340009	NORTHWOODS DR			0.00	\$ -		\$ -		1.010	1.010	\$ 11,003.91	\$ 11,003.91
25 OPEN DOOR LODGING, LLC	181340010	10405 NORTHWOODS DR			0.00	\$ -		\$ -		0.930	0.930	\$ 10,132.31	\$ 10,132.31
26 VANDER MAAZEN, PAUL	181340001	NORTHWOODS DR			0.00	\$ -		\$ -		1.240	1.240	\$ 13,509.75	\$ 13,509.75
27 STRANTZ, PATRICK	181340002	10434 NORTHWOODS DR			0.00	\$ -		\$ -		1.220	1.220	\$ 13,291.85	\$ 13,291.85
28 FARIS, RICHARD	181340003	10440 NORTHWOODS DR			0.00	\$ -		\$ -		1.210	1.210	\$ 13,182.90	\$ 13,182.90
29 10444 NORTHWOODS DR LLC	181340004	10444 NORTHWOODS DR			0.00	\$ -		\$ -		1.210	1.210	\$ 13,182.90	\$ 13,182.90
30					0.00	\$ -		\$ -			0.000	\$ -	\$ -
TOTALS			3,574.00	330.00	3244.00	\$ 379,418.24	\$ 7,339.00	\$ 323,653.88	\$ 11,772.00	156.647	114.346	\$ 1,245,795.10	\$ 1,967,978.22

Request for Assistance with Financing Alternatives for Hwy 57 Utility Extension Project

From Ben Andrews <administrator@sisterbaywi.gov>
Date Tue 7/28/2026 10:56 AM
To Engel, Jennifer <jengel@rwbaird.com>; Fischer, Justin <JFischer@rwbaird.com>; Reif, Stephanie <sreif@rwbaird.com>
Cc Volodymyr Gannik <Vlad.Gannik@sisterbaywi.gov>; Megan Barnes <megan.barnes@sisterbaywi.gov>
Bcc Ben Andrews <administrator@sisterbaywi.gov>

 1 attachment (11 MB)

Attachments: zip;

Dear Baird Team,

The Village of Sister Bay is considering a project to extend utilities along Hwy 57 to expand service within the southern corridor. The primary driver for this effort is the Hwy 57 multi-use trail, which has received funding through a Transportation Alternatives Program (TAP) grant. The trail is planned within the right-of-way, where the utility extensions would also be installed beneath the surface. The project must commence by June 4, 2028. If the trail is constructed before the utilities are extended, the Village would incur additional costs in the future to excavate the trail area.

The Village has been working with Robert E. Lee and Associates (REL) to identify the service area and potential special assessments associated with the project. Preliminary estimates indicate a total project cost ranging from approximately \$1.5 million to just over \$2 million, with the majority of those costs potentially eligible based on REL's analysis.

This project was introduced at the Finance Committee meeting in February 2026, where the direction was to consult with Baird to evaluate financing alternatives that would allow the Village to move forward.

Attached are the cost estimates, assessment estimates, and project area maps for your review. The Village kindly requests Baird's assistance in developing financing options. Please contact me at your convenience so we can set up an initial meeting to discuss the project in more detail.

Thank you, and I look forward to working with you.

Regards,



Benjamin Andrews

Village Administrator/Zoning Administrator

Village of Sister Bay

PO Box 769

Sister Bay, WI 54234

administrator@sisterbaywi.gov

P: 920-854-4118

C: 920-421-0089

[Book time to meet with me](#)



Re: Request for Assistance with Financing Alternatives for Hwy 57 Utility Extension Project

From Fischer, Justin <JFischer@wbaird.com>

Date Tue 8/18/2026 10:07 AM

To Ben Andrews <administrator@sisterbaywi.gov>; Volodymyr Gannik <Vlad.Gannik@sisterbaywi.gov>

Cc Megan Barnes <megan.barnes@sisterbaywi.gov>; Engel, Jennifer <jengel@wbaird.com>; Reif, Stephanie <sreif@wbaird.com>; McCrea, Matthew <MMcCrea@wbaird.com>; Timmerman, Emily <ETimmerman@wbaird.com>

 1 attachment (271 KB)

ds1 sister bay vg 081726.pdf;

Hi Ben and Vlad –

Attached is the preliminary analysis for your review based on the discussion we had with you last week. Assumes the borrowings would not take place until late 2027, so plenty of time!

Page 1: 10-year borrowing (prepayable within 3 years of issuance for maximum flexibility to payoff debt as special assessments come in)

- No impact to the tax levy, since revenues from special assessments cover the debt payments.

Page 2: 20-year borrowing (prepayable within 8 years of issuance. Less flexibility to payoff debt from page 1, but set aside/invest special assessment money and then payoff in the 8th-10th year.

- Very minimal potential impact to the taxpayers assuming a level annual debt service repayment schedule. \$1.37 to \$1.45 or \$8 impact on \$100k home value.
 - Ability to push out some principal into 2032 (when the drop-in debt service occurs) and have less of an impact to the taxpayers.
 - Adds a little more interest cost to the financing

Page 3: 20-year borrowing (prepayable within 8 years of issuance. All levy supported debt service payments.

- Still a very minimal potential impact to the taxpayers assuming a level annual debt service repayment schedule. \$1.37 to \$1.54 or \$17 impact on \$100k home value.
 - Ability to push out some principal into 2032 (when the drop-in debt service occurs) and have less of an impact to the taxpayers.
 - Adds a little more interest cost to the financing

Assuming Page 3, I modeled out the General Obligation Borrowing Capacity after factoring in this potential \$2 million borrowing. As you can see, the Village still maintains over 75% capacity at all times assuming the Village grows by 2% annually. We are in really good shape long-term even with this potential borrowing.

Any questions/tweaks, please just let me know.
Thank you!

Justin A. Fischer

Managing Director

Public Finance

Phone (414) 765-3635



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Scenario 1 - Placement

VILLAGE OF SISTER BAY
HYPOTHETICAL CIP FINANCING PLAN



LEVY YEAR YEAR DUE EXISTING DEBT SERVICE (Levy Supported)

2026	2027	\$1,177,778
2027	2028	\$1,189,455
2028	2029	\$1,184,890
2029	2030	\$1,184,228
2030	2031	\$1,177,463
2031	2032	\$554,005
2032	2033	\$558,838
2033	2034	\$557,569
2034	2035	\$555,344
2035	2036	\$552,388
2036	2037	\$558,450
2037	2038	\$559,563
2038	2039	\$560,900
2039	2040	\$556,200
2040	2041	\$555,450
2041	2042	\$558,700
2042	2043	\$555,950
2043	2044	\$557,175
2044	2045	
2045	2046	
2046	2047	

\$13,154,343

Denotes Callable Maturities

SPECIAL ASSESSMENTS		
Project Fund: \$2,000,000		
\$2,045,000		
G.O. PROMISSORY NOTES		
Dated: October 1, 2027		
(First Interest: April 1, 2028)		
PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) RATE= 5.00%	TOTAL
\$160,000	\$98,250	\$258,250
\$170,000	\$90,000	\$260,000
\$180,000	\$81,250	\$261,250
\$190,000	\$72,000	\$262,000
\$195,000	\$62,375	\$257,375
\$205,000	\$52,375	\$257,375
\$220,000	\$41,750	\$261,750
\$230,000	\$30,500	\$260,500
\$240,000	\$18,750	\$258,750
\$255,000	\$6,375	\$261,375
\$2,045,000	\$553,625	\$2,598,625

EXISTING DEBT SERVICE (Levy Supported) YEAR DUE

2027	\$1,177,778
2028	\$1,189,455
2029	\$1,184,890
2030	\$1,184,228
2031	\$1,177,463
2032	\$554,005
2033	\$558,838
2034	\$557,569
2035	\$555,344
2036	\$552,388
2037	\$558,450
2038	\$559,563
2039	\$560,900
2040	\$556,200
2041	\$555,450
2042	\$558,700
2043	\$555,950
2044	\$557,175
2045	
2046	
2047	

\$13,154,343

Note: This illustration represents a mathematical calculation of potential debt service, assuming hypothetical planning interest rates.

Scenario 2 - MKT Split

VILLAGE OF SISTER BAY
HYPOTHETICAL CIP FINANCING PLAN



		LEVY & SPECIAL ASSESSMENTS			Funding Split		
		Project Fund: \$2,000,000			NET TOTAL		
		\$2,000,000					
		G.O. PROMISSORY NOTES					
		Dated: October 1, 2027					
		(First Interest: April 1, 2028)					
LEVY YEAR	YEAR DUE	EXISTING DEBT SERVICE	PRINCIPAL (4/1)	NET INTEREST (A) (4/1 & 10/1)	TOTAL	50.0% LEVY	50.0% SPECIAL ASSESSMENTS
		(Levy Supported)	TIC = 4.75%				
2026	2027	\$1,177,778	\$80,000	\$81,810	\$161,810	\$80,905	\$80,905
2027	2028	\$1,189,455	\$60,000	\$99,225	\$159,225	\$79,613	\$79,613
2028	2029	\$1,184,890	\$65,000	\$95,944	\$160,944	\$80,472	\$80,472
2029	2030	\$1,184,228	\$65,000	\$92,531	\$157,531	\$78,766	\$78,766
2030	2031	\$1,177,463	\$70,000	\$88,988	\$158,988	\$79,494	\$79,494
2031	2032	\$554,005	\$75,000	\$85,181	\$160,181	\$80,091	\$80,091
2032	2033	\$558,838	\$80,000	\$81,113	\$161,113	\$80,556	\$80,556
2033	2034	\$557,569	\$85,000	\$76,781	\$161,781	\$80,891	\$80,891
2034	2035	\$555,344	\$90,000	\$72,188	\$162,188	\$81,094	\$81,094
2035	2036	\$552,388	\$90,000	\$67,463	\$157,463	\$78,731	\$78,731
2036	2037	\$558,450	\$95,000	\$62,606	\$157,606	\$78,803	\$78,803
2037	2038	\$559,563	\$100,000	\$57,488	\$157,488	\$78,744	\$78,744
2038	2039	\$560,900	\$105,000	\$52,106	\$157,106	\$78,553	\$78,553
2039	2040	\$556,200	\$115,000	\$46,331	\$161,331	\$80,666	\$80,666
2040	2041	\$555,450	\$120,000	\$40,163	\$160,163	\$80,081	\$80,081
2041	2042	\$558,700	\$125,000	\$33,731	\$158,731	\$79,366	\$79,366
2042	2043	\$555,950	\$135,000	\$26,906	\$161,906	\$80,953	\$80,953
2043	2044	\$557,175	\$140,000	\$19,688	\$159,688	\$79,844	\$79,844
2044	2045		\$150,000	\$12,075	\$162,075	\$81,038	\$81,038
2045	2046		\$155,000	\$4,069	\$159,069	\$79,534	\$79,534
2046	2047						
		\$13,154,343	\$2,000,000	\$1,196,385	\$3,196,385	\$1,598,192	\$1,598,192
						\$1,598,192	
							\$14,752,535

Denotes Callable Maturities

(A) Assumes hypothetical bid premium used to offset interest cost due in the amount of \$21,090.

(B) Mill rate based on 2026 Equalized Valuation (TTD-OUT) of \$861,284,000 with annual growth of 2.00% thereafter.

Note: This illustration represents a mathematical calculation of potential debt service, assuming hypothetical planning interest rates.

BAIRD

BAIRD

LEVY SUPPORTED									
Project Fund: \$2,000,000									
\$2,000,000									
G.O. PROMISSORY NOTES									
Dated: October 1, 2027									
(First Interest: April 1, 2028)									
LEVY YEAR		EXISTING DEBT SERVICE		PRINCIPAL (4/1)		NET INTEREST (A) (4/1 & 10/1)		TOTAL	
TIC= 4.75%									
2026	2027	\$1,177,778	\$80,000	\$81,810	\$161,810				
2027	2028	\$1,189,455	\$60,000	\$99,225	\$159,225				
2028	2029	\$1,184,890	\$65,000	\$95,944	\$160,944				
2029	2030	\$1,184,228	\$65,000	\$92,531	\$157,531				
2030	2031	\$1,177,463	\$70,000	\$88,988	\$158,988				
2031	2032	\$554,005	\$75,000	\$85,181	\$160,181				
2032	2033	\$558,838	\$80,000	\$81,113	\$161,113				
2033	2034	\$557,569	\$85,000	\$76,781	\$161,781				
2034	2035	\$555,344	\$90,000	\$72,188	\$162,188				
2035	2036	\$552,388	\$90,000	\$67,463	\$157,463				
2036	2037	\$558,450	\$95,000	\$62,606	\$157,606				
2037	2038	\$559,563	\$100,000	\$57,488	\$157,488				
2038	2039	\$560,900	\$105,000	\$52,106	\$157,106				
2039	2040	\$556,200	\$115,000	\$46,331	\$161,331				
2040	2041	\$555,450	\$120,000	\$40,163	\$160,163				
2041	2042	\$558,700	\$125,000	\$33,731	\$158,731				
2042	2043	\$555,950	\$135,000	\$26,906	\$161,906				
2043	2044	\$557,175	\$140,000	\$19,688	\$159,688				
2044	2045		\$150,000	\$12,075	\$162,075				
2045	2046		\$155,000	\$4,069	\$159,069				
2046	2047								
				\$2,000,000	\$1,196,385	\$3,196,385			
				\$16,350,727					

Denotes Callable Maturities

(A) Assumes hypothetical bid premium used to offset interest cost due in the amount of \$21,090.

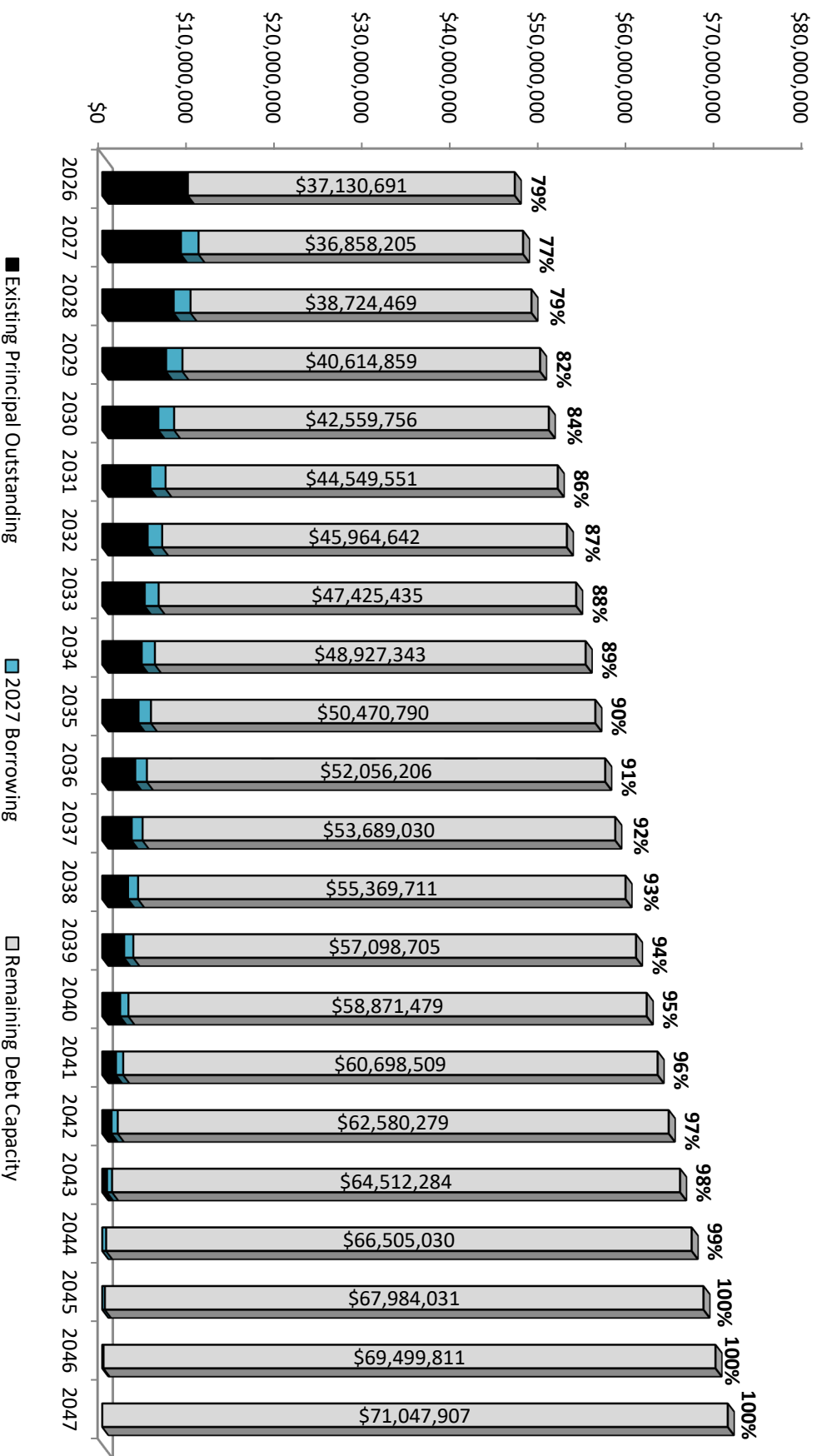
(B) Will rate based on 2026 Equalized Valuation (TID-OUT) of \$861,284,000 with annual growth of 2.00% thereafter.

Note: This illustration represents a mathematical calculation of potential debt service, assuming hypothetical planning interest rates.

Village of Sister Bay

HYPOTHETICAL G.O. DEBT CAPACITY AS OF 12/31

PERCENT OF CAPACITY REMAINING



Note: Future capacity based on 2025 Equalized Valuation (TID-IN) of \$919,131,200 with annual growth of 2.00%



STAFF REPORT

Date: October 12, 2026

To: Finance Committee

Re: 2027-2031 Capital Improvement Plan (CIP) Review

Attached is the Village of Sister Bay's proposed Capital Improvement Plan.



2027-2031 CAPITAL IMPROVEMENT PLAN

Village of Sister Bay

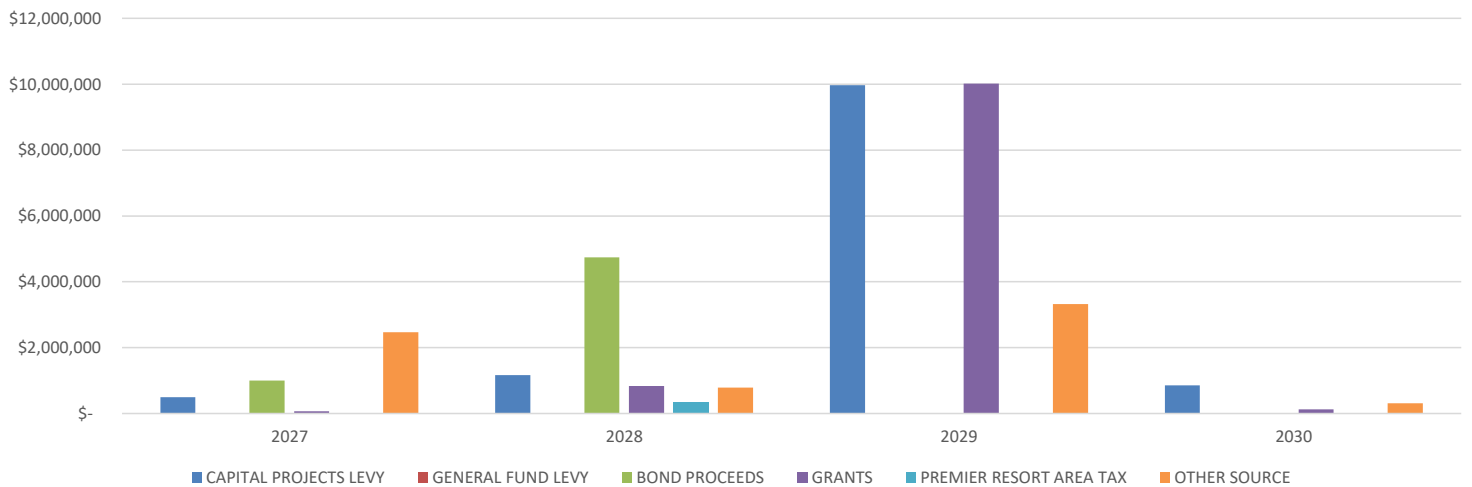


DRAFT
OCTOBER 7, 2026

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS**

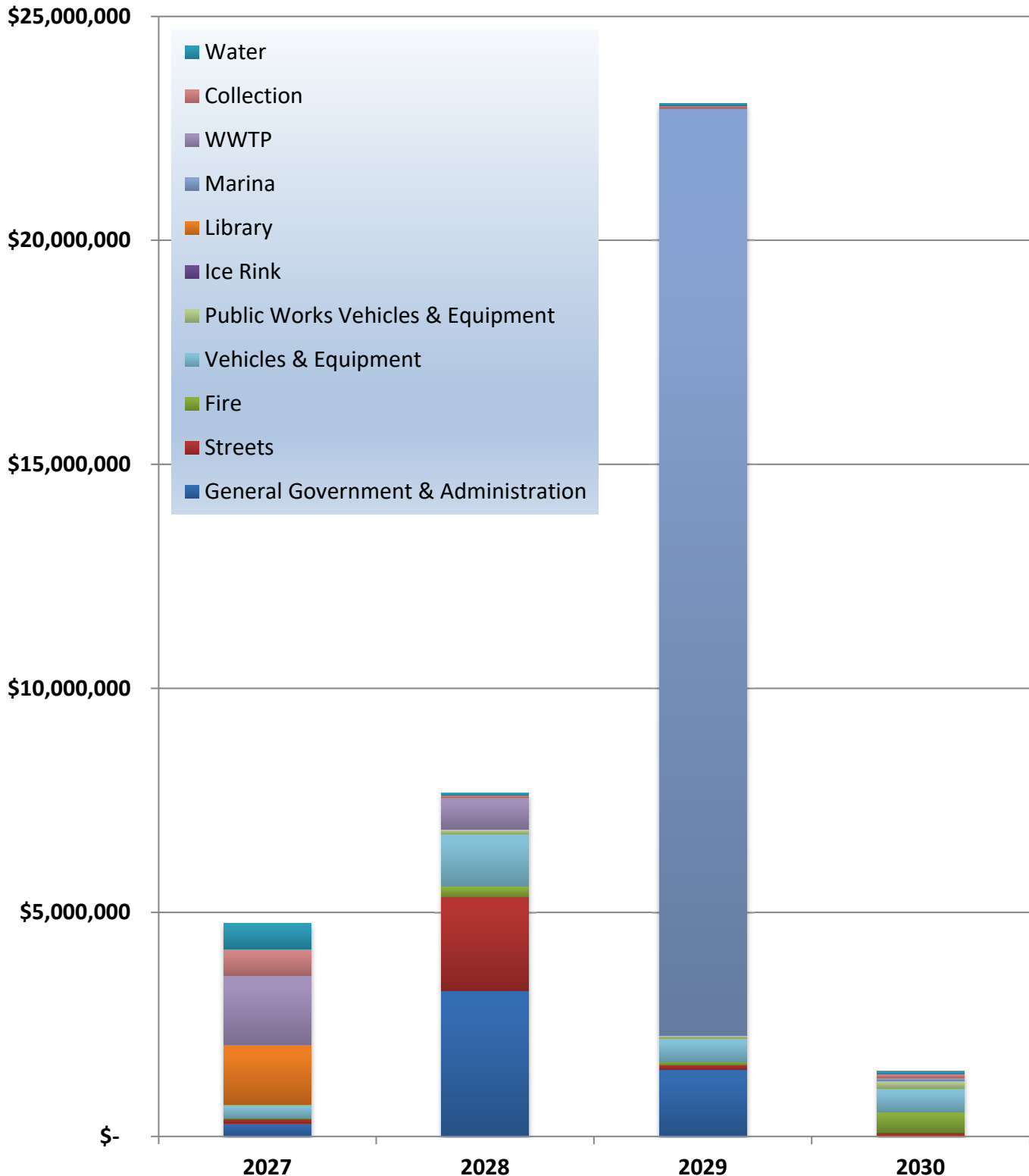
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 11,080,349	\$ 10,905,349	\$ 11,142,588	\$ 11,350,921	\$ 11,210,921	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 490,702	\$ 1,161,245	\$ 9,970,796	\$ 853,463	\$ 657,250	\$ 12,476,206.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ 1,000,000	\$ 4,745,000	\$ -	\$ -	\$ -	\$ 5,745,000.00
GRANTS	\$ 68,809	\$ 837,581	\$ 10,025,000	\$ 125,000	\$ -	\$ 11,056,390.00
PREMIER RESORT AREA TAX	\$ -	\$ 355,000	\$ -	\$ -	\$ -	\$ 355,000.00
OTHER SOURCE	\$ 2,463,500	\$ 784,500	\$ 3,326,000	\$ 308,000	\$ 255,000	\$ 6,882,000.00
TOTAL SOURCES	<u>\$ 4,023,011.05</u>	<u>\$ 7,883,325.95</u>	<u>\$ 23,321,796.00</u>	<u>\$ 1,286,463.00</u>	<u>\$ 912,250.00</u>	<u>\$ 36,514,596.00</u>
TOTAL AVAILABLE FUNDS	<u>\$ 15,103,360.05</u>	<u>\$ 18,788,674.95</u>	<u>\$ 34,464,383.95</u>	<u>\$ 12,637,383.95</u>	<u>\$ 12,123,170.95</u>	
USES BY CATEGORY						
General Government & Administration	\$ 300,000	\$ 3,250,000	\$ 1,500,000	\$ -	\$ -	\$ 5,050,000.00
Fire	\$ 15,000	\$ 231,000	\$ 65,000	\$ 449,000	\$ 59,000	\$ 819,000.00
Parks	\$ 289,011	\$ 1,175,587	\$ 519,963	\$ 519,963	\$ 500,000	\$ 3,004,524.05
Public Works Vehicles & Equipment	\$ 20,000	\$ 90,000	\$ 75,000	\$ 171,000	\$ -	\$ 356,000.00
Streets	\$ 100,000	\$ 2,100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 2,500,000.00
Library	\$ 21,000	\$ 30,000	\$ 5,000	\$ 35,000	\$ 6,000	\$ 97,000.00
Ice Rink	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000.00
Water	\$ 585,000	\$ 50,000	\$ 50,000	\$ 72,500	\$ 180,000	\$ 937,500.00
WWTP	\$ 12,000	\$ 10,000	\$ 20,676,500	\$ 67,000	\$ 72,000	\$ 20,837,500.00
Collection	\$ 1,536,000	\$ 700,000	\$ 22,000	\$ 6,000	\$ -	\$ 2,264,000.00
Marina	\$ 1,320,000	\$ 9,500	\$ -	\$ -	\$ -	\$ 1,329,500.00
TOTAL USES BY CATEGORY	<u>\$ 4,198,011.05</u>	<u>\$ 7,646,087.00</u>	<u>\$ 23,013,463.00</u>	<u>\$ 1,420,463.00</u>	<u>\$ 1,417,000.00</u>	<u>\$ 37,695,024.05</u>
EST. ENDING FUND BALANCE	<u>\$ 10,905,349.00</u>	<u>\$ 11,142,587.95</u>	<u>\$ 11,450,920.95</u>	<u>\$ 11,216,920.95</u>	<u>\$ 10,706,170.95</u>	

Village of Sister Bay Funding Sources



VILLAGE OF SISTER BAY

USES BY CATEGORY



**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$3,819,591.00	\$3,594,591.00	\$3,594,591.00	\$3,594,591.00	\$3,594,591.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 75,000	\$ 150,000	\$ 250,000	\$ -	\$ -	\$ 475,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,100,000
GRANTS	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
TOTAL SOURCES	<u>\$ 75,000</u>	<u>\$ 3,250,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,825,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 3,894,591</u>	<u>\$ 6,844,591</u>	<u>\$ 5,094,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	
USES BY CATEGORY						
General Government & Administration	\$ 300,000	\$ 3,250,000	\$ 1,500,000	\$ -	\$ -	\$ 5,050,000
TOTAL USES BY CATEGORY	<u>\$ 300,000</u>	<u>\$ 3,250,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,050,000</u>
EST. ENDING FUND BALANCE	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
General Government & Administration**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 3,819,591	\$ 3,594,591	\$ 3,594,591	\$ 3,594,591	\$ 3,594,591	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 75,000	\$ 150,000	\$ 250,000	\$ -	\$ -	\$ 475,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,100,000
GRANTS	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
TOTAL SOURCES	<u>\$ 75,000</u>	<u>\$ 3,250,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,825,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 3,894,591</u>	<u>\$ 6,844,591</u>	<u>\$ 5,094,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	
USES BY PROGRAM/PROJECT						
Village Administration Building Demo GEN-27-01	\$ 75,000					\$ 75,000
Administration Building GEN-27-02	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,250,000
PW Buildings Demo GEN-27-03	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Wayfinding & Facilities Signage GEN-28-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Hall Future Engineering-Renovation GEN-29-01	\$ -	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ 1,650,000
TOTAL USES BY PROJECT	<u>\$ 300,000</u>	<u>\$ 3,250,000</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,050,000</u>
EST. ENDING FUND BALANCE	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	<u>\$ 3,594,591</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	General Government
Program/Project Name:	Village Administration Building Demo
Program/Project #:	GEN-27-01

Department:	General Government
Contact:	Village Administrator
Type:	Facilities
Useful Life:	40 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Description
The Village Board took action on the March 24th, 2026, meeting to approve the motion for the demolition and/or removal of the current Village Administration Building at 2383 Maple Drive.

Justification
The current Village Administration building will need to be demolished/removed prior to the construction of the Triangle Reconstruction project.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Village Administration Building Demo	\$ 75,000					\$ 75,000
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 75,000					\$ 75,000
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Budget Impact/Other
Project is intended to be collected through capital project levy.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	General Government
Program/Project Name:	Administration Building
Program/Project #:	GEN-27-02

Department:	General Government
Contact:	Parks and Streets Director
Type:	Facilities
Useful Life:	40 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Description
New Administration Building with trustee chambers, executive session conference room, elections space/secure elections space required by law, employee office space, flex workspace for consultants/dept heads/others, client conference room, file space/archive space, restrooms, employee kitchen/lounge, lobby, drop box, payment window. Includes sound system for meetings and presentations, handicapped accessible, good exterior lighting, safety features to separate employees from public, and secure doors.

Justification
The current administration building is too small for the needs. The current building has issues with heating/cooling, leaks, electrical overloads, insects, and needs new windows, etc. The current building lacks privacy for voting or conversations. It lacks meeting spaces, large and small. We do not have good storage space that is safe from fire, water damage, or rodents. Logistically, being separated from other staff is inefficient. The voting equipment should be stored onsite in a secure closet/space.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Administration Building	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,250,000
Total	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,100,000
Other Source	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,250,000

Budget Impact/Other
In late 2024, extensive time was spent explaining how the building would be paid for, so that trustees and the public understood how the project would be financed and its impact on taxpayers. Including the Admin Building debt, the village would not have to increase its existing debt levy. The project is to be funded through general obligation bonds and long-term financing. The estimated cost for design through bidding services for the new Village Administration Building is \$150,000. Additional construction costs will be estimated during the design process. Construction management service costs are to be identified.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	General Government
Program/Project Name:	PW Buildings Demo
Program/Project #:	GEN-27-03

Department:	General Government
Contact:	Parks and Streets Director
Type:	Facilities
Useful Life:	40 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Description
On December 16th, 2025, the Village Board approved a motion to select the former site of the Public Works Building (2313 Mill Road) as the site of the new Village Administration Building. In order for the building to be constructed, the current building will need to be demolished.

Justification
The building has exceeded its useful life and is in disrepair. Removing the building eliminates a potential safety threat, improves the aesthetics of the village, and preares the site for the next land use.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
PW Buildings Demo	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Project funds were collected in 2025, but were restricted by the Board. Demolition to occur in 2027 and there is no impact to the 2027 budget.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	General Government
Program/Project Name:	Wayfinding & Facilities Signage
Program/Project #:	GEN-28-01

Department:	General Government
Contact:	N/A
Type:	Signage
Useful Life:	5-10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Description
The village had completed a wayfinding signage study and had intended to redesign and replace Village wayfinding and facilities signage. The goal was to assist the public in finding amenities and facilities, and create a cohesive look for all Village properties and facilities.

Justification
Help residents and visitors find their way around Sister Bay easily. Market Sister Bay. Update look of Village.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Wayfinding & Facilities Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Originally \$250,000 was placed in the CIP, and annually it tended to be pushed further to the future. In spring 2025 the Finance Committee decided not to pursue the project at that time, but leave the item in the CIP workbook in case updated bids are received someday and the Village board decides to pursue the project. To be reviewed annually.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	General Government
Program/Project Name:	Village Hall Future Engineering-Renovation
Program/Project #:	GEN-29-01

Department:	General Government
Contact:	Eric Linczmaier
Type:	Facilities
Useful Life:	0 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Current Equipment Obsolete

Description
The Village Hall is in need of rennovation and addition; 2025 architectural drawings.

Justification
The Village Hall project has been identified as a need by the Village Hall Planning Task Force.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Village Hall Future Engineering		\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Village Hall Future Renovation	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Total	\$ -	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ 1,650,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ 150,000	\$ 250,000	\$ -	\$ -	\$ 400,000
Other Source	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Grants	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Total	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000

Budget Impact/Other
Total project costs are estimated to be \$2,500,000. If CDBG-PF funding is applied, the total obligation of the Village would be \$1,500,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 811,809	\$ 911,809	\$ 1,035,059	\$ 1,143,392	\$ 809,392	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 115,000	\$ 354,250	\$ 173,333	\$ 115,000	\$ 254,250	\$ 1,011,833
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 115,000</u>	<u>\$ 354,250</u>	<u>\$ 173,333</u>	<u>\$ 115,000</u>	<u>\$ 254,250</u>	<u>\$ 1,011,833</u>
TOTAL AVAILABLE FUNDS	<u>\$ 926,809</u>	<u>\$ 1,266,059</u>	<u>\$ 1,208,392</u>	<u>\$ 1,258,392</u>	<u>\$ 1,063,642</u>	
USES BY CATEGORY						
FIRE	\$ 15,000	\$ 231,000	\$ 65,000	\$ 449,000	\$ 59,000	\$ 819,000
TOTAL USES BY CATEGORY	<u>\$ 15,000</u>	<u>\$ 231,000</u>	<u>\$ 65,000</u>	<u>\$ 449,000</u>	<u>\$ 59,000</u>	<u>\$ 819,000</u>
EST. ENDING FUND BALANCE	<u>\$ 911,809</u>	<u>\$ 1,035,059</u>	<u>\$ 1,143,392</u>	<u>\$ 809,392</u>	<u>\$ 1,004,642</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
FIRE

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 811,809	\$ 990,309	\$ 944,809	\$ 1,053,309	\$ 727,809	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 193,500	\$ 185,500	\$ 173,500	\$ 123,500	\$ 59,000	\$ 735,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 193,500</u>	<u>\$ 185,500</u>	<u>\$ 173,500</u>	<u>\$ 123,500</u>	<u>\$ 59,000</u>	<u>\$ 735,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,005,309</u>	<u>\$ 1,175,809</u>	<u>\$ 1,118,309</u>	<u>\$ 1,176,809</u>	<u>\$ 786,809</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
FD Maintanance	FIRE-27-01	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Fire Station Flooring Replacement	FIRE-27-02	\$ -	\$ 95,000	\$ -	\$ -	\$ 95,000
SCBA Air Packs and Spare Bottles	FIRE-28-01	\$ -	\$ 94,000	\$ -	\$ -	\$ 94,000
Replacement Generator	FIRE-28-02	\$ -	\$ 27,000	\$ -	\$ -	\$ 27,000
Turn Out Gear	FIRE-29-02	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
Engine 6	FIRE-30-01	\$ -	\$ -	\$ -	\$ 434,000	\$ 434,000
Defibrillators	FIRE-31-01	\$ -	\$ -	\$ -	\$ -	\$ 44,000
TOTAL USES BY PROJECT		<u>\$ 15,000</u>	<u>\$ 231,000</u>	<u>\$ 65,000</u>	<u>\$ 449,000</u>	<u>\$ 819,000</u>
EST. ENDING FUND BALANCE	<u>\$ 990,309</u>	<u>\$ 944,809</u>	<u>\$ 1,053,309</u>	<u>\$ 727,809</u>	<u>\$ 727,809</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Fire Department
Program/Project Name:	FD Maintanance
Program/Project #:	FIRE-27-01

Department:	Fire Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Description
FD Maintanance

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
FD Maintanance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

Budget Impact/Other

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Fire Department
Program/Project Name:	Fire Station Flooring Replacement
Program/Project #:	FIRE-27-02

Department:	Fire Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Description

Replace the flooring inside the Fire Station Garage.

Justification

Flooring is currently in need of replacement at the Fire Station.

Expenditures (Uses)	2026	2027	2028	2029	2030	2031	Total
Fire Station Flooring Replacement		\$ 95,000					\$ 95,000
Total	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000

Funding Sources	2026	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 60,000	\$ 35,000					\$ 35,000
Total	\$ 60,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000

Budget Impact/Other

Financial Impact to budget of \$35,000 in 2027; \$60,000 was levied in 2026 for capital projects levy.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Fire Department
Program/Project Name:	SCBA Air Packs and Spare Bottles
Program/Project #:	FIRE-28-01

Department:	Fire Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
SCBA air packs and spare bottles - The useful life of these assets is 15 years. The current inventory is from 1982 to 2004. Pricing is expected to be at least double that.

Justification
The Department's current (5/2011) SCBA inventory ranges in age from 1982 to 2004 and span at least four different sets of NFPA requirements. None of the in-service inventory meets the current standards. The NFPA and COMM 30 require each member of the Fire Department to have an air pack available to them while working in a hazardous atmosphere. The CIP plan for the replacement of the air packs would allow for a department-wide standardization of this equipment and would allow all air packs to be compliant with the standards at that time. The CIP currently plans for only a single replacement of these items, but it would be expected that as the CIP continues to be adjusted that the future replacement of air packs would be added at some time (15+ years). The issue will be the hydrotest dates will run out and then they can't be tested anymore.

Expenditures (Uses)	2026	2027	2028	2029	2030	2031	Total
SCBA Air Packs and Spare Bottles	\$ -	\$ -	\$ 94,000		\$ -	\$ -	\$ 94,000
Total	\$ -	\$ -	\$ 94,000	\$ -	\$ -	\$ -	\$ 94,000

Funding Sources	2026	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 24,000	\$ 35,000	\$ 35,000		\$ -	\$ -	\$ 94,000
Total	\$ 24,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 94,000

Budget Impact/Other
Financial Impact to budget of \$24,000 from 2026-2028, and \$48,000 in 2029 annually for reserve in capital fund.

Funding
Federal Emergency Management Agency (FEMA) - Assistance to Firefighters (AFG) Grant: FEMA's AFG grant is a funding opportunity for critical firefighter and first responder equipment, protective gear, training, and emergency vehicles. The likelihood of award is low; however, the proposed project is considered for an application through the funding program. Applications occur at various times, so it is

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Fire Department
Program/Project Name:	Replacement Generator
Program/Project #:	FIRE-28-02

Department:	FIRE Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Replacement of the generator at the fire station. The Fire Station generator has reached its useful life. The useful life of a generator is 20 years.

Justification
Proposed replacement of the generator.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Replacement Generator	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Total	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Total	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000

Budget Impact/Other
Financial Impact to budget to be covered by capital project levy.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Fire Department
Program/Project Name:	Turn Out Gear
Program/Project #:	FIRE-29-02

Department:	FIRE Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Replacement of Turn Out Gear.

Justification
Scheduled Replacement of Turn Out Gear.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Turn Out Gear	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$50,000 to be covered by capital project levy.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Fire Department
Program/Project Name:	Engine 6
Program/Project #:	FIRE-30-01

Department:	FIRE Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Description
Engine 6

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Engine 6	\$ -	\$ -	\$ -	\$434,000	\$ -	\$ 434,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 434,000</u>	<u>\$ -</u>	<u>\$ 434,000</u>

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 108,500	\$ 108,500	\$ 108,500	\$ 108,500	\$ -	\$ 434,000
	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ -</u>	<u>\$ 434,000</u>

Budget Impact/Other
Financial Impact to budget includes \$108,500 annually for reserve in capital fund. Actual impact to expenditures of \$1,300,000 for the Village's portion of cost in capital fund.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Fire Department
Program/Project Name:	Defibrillators
Program/Project #:	FIRE-31-01

Department:	FIRE Department
Contact:	Fire Chief
Type:	FIRE Department
Useful Life:	15 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Description
Defibrillators

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Defibrillators	\$ -	\$ -	\$ -		\$ 44,000	\$ 44,000
	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000
	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000

Budget Impact/Other

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Fire	Brush 19	2033	4 - Future	Scheduled Replacement	\$ 116,667
Fire	Porta-count	2033	4 - Future	Scheduled Replacement	\$ 4,833
Fire	Gear Washer South	2035	4 - Future	Scheduled Replacement	\$ 2,667
Fire	Tower 22	2036	4 - Future	Scheduled Replacement	\$ 533,333
Fire	S-54	2038	4 - Future	Scheduled Replacement	\$ 28,333
Fire	Turn Out Gear	2039	4 - Future	Scheduled Replacement	\$ 58,333
Fire	Hose 25	2040	4 - Future	Scheduled Replacement	\$ 266,667
Fire	SCBA Airpacks	2043	4 - Future	Scheduled Replacement	\$ 60,000
Fire	Tanker 6-12	2044	4 - Future	Scheduled Replacement	\$ 225,000
Fire	Brush 6-20	2048	4 - Future	Scheduled Replacement	\$ 91,667
Fire	Porta-count	2049	4 - Future	Scheduled Replacement	\$ 4,833
Fire	Rescue 6-24	2050	4 - Future	Scheduled Replacement	\$ 400,000
Fire	Turn Out Gear	2050	4 - Future	Scheduled Replacement	\$ 58,333
Budget Funding Totals					<u>\$1,850,667</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 505,000.00	\$ 355,000.00	\$ 368,988.95	\$ 468,988.95	\$ 568,988.95	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 70,202.21	\$ 351,994.79	\$ 369,963.00	\$ 369,963.00	\$ 200,000.00	\$1,362,123.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ 68,808.84	\$ 837,581.16	\$ 125,000.00	\$ 125,000.00	\$ -	\$1,156,390.00
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 250,000.00
TOTAL SOURCES	\$ 139,011.05	\$1,189,575.95	\$ 619,963.00	\$ 619,963.00	\$ 200,000.00	\$2,768,513.00
TOTAL AVAILABLE FUNDS	<u>\$ 644,011.05</u>	<u>\$1,544,575.95</u>	<u>\$ 988,951.95</u>	<u>\$1,088,951.95</u>	<u>\$ 768,988.95</u>	
USES BY CATEGORY						
Parks	\$ 289,011.05	\$1,175,587.00	\$ 519,963.00	\$ 519,963.00	\$ 500,000.00	\$3,004,524.05
TOTAL USES BY CATEGORY	<u>\$ 289,011.05</u>	<u>\$1,175,587.00</u>	<u>\$ 519,963.00</u>	<u>\$ 519,963.00</u>	<u>\$ 500,000.00</u>	<u>\$3,004,524.05</u>
EST. ENDING FUND BALANCE	<u>\$ 355,000.00</u>	<u>\$ 368,988.95</u>	<u>\$ 468,988.95</u>	<u>\$ 568,988.95</u>	<u>\$ 268,988.95</u>	

VILLAGE OF SISTER BAY CAPITAL IMPROVEMENT PLAN 2027-2031 Parks						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 505,000	\$ 355,000	\$ 368,989	\$ 468,989	\$ 568,989	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 70,202	\$ 351,995	\$ 369,963	\$ 615,030	\$ 200,000	\$ 1,607,190
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ 68,809	\$ 837,581	\$ 125,000	\$ 860,121	\$ -	\$ 1,891,511
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
TOTAL SOURCES	<u>\$ 139,011</u>	<u>\$ 1,189,576</u>	<u>\$ 619,963</u>	<u>\$ 1,475,151</u>	<u>\$ 200,000</u>	<u>\$ 3,623,701</u>
TOTAL AVAILABLE FUNDS	<u>\$ 644,011</u>	<u>\$ 1,544,576</u>	<u>\$ 988,952</u>	<u>\$ 1,944,140</u>	<u>\$ 768,989</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
Village Hall Painting	PARKS-27-01	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Post Office Painting	PARKS-27-02	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000
Logerquist Re-Roofing	PARKS-27-03	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Marina Building Restrooms	PARKS-27-04	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
HWY 57 Trail	PARKS-28-01	\$ 86,011	\$ 1,145,587	\$ -	\$ -	\$ 1,231,598
Hwy 42 Trail to Ephraim	PARKS-28-02	\$ -	\$ -	\$ 144,963	\$ 1,075,151	\$ 1,220,114
Waterfront Playground Equipment	PARKS-28-03	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
Dog Park Renovations	PARKS-29-01	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000
Pebble Beach Parking, Restrooms, Overlook	PARKS-29-02	\$ -	\$ 30,000	\$ 250,000	\$ -	\$ 280,000
Hwy 57 Trail - Phase II Expansion	PARKS-30-01	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Misc. Trails	PARKS-31-01	\$ -	\$ -	\$ -	\$ 50,000	\$ 100,000
TOTAL USES BY PROJECT		<u>\$ 289,011</u>	<u>\$ 1,175,587</u>	<u>\$ 519,963</u>	<u>\$ 1,375,151</u>	<u>\$ 3,859,712</u>
EST. ENDING FUND BALANCE	<u>\$ 355,000</u>	<u>\$ 368,989</u>	<u>\$ 468,989</u>	<u>\$ 568,989</u>	<u>\$ 268,989</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Village Hall Painting
Program/Project #:	PARKS-27-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Buildings
Useful Life:	10 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Description
Village Hall soffit and fascia needs to be repainted.

Justification
To preserve and protect infrastructure from the elements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Village Hall Painting	\$ 25,000					\$ 25,000
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 25,000					\$ 25,000
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000

Budget Impact/Other
Apply \$25,000 to the capital project levy in 2027.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Post Office Painting
Program/Project #:	PARKS-27-02

Department:	Parks
Contact:	Parks and Streets Director
Type:	Buildings
Useful Life:	10 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Description
Post Office soffit,fascia and cinder block walls need to be repainted.

Justification
To preserve and protect infrastructure from the elements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Post Office Painting	\$18,000					\$ 18,000
Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 18,000					\$ 18,000
Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000

Budget Impact/Other
Apply \$18,000 to the capital project levy in 2027.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Logerquist Re-Roofing
Program/Project #:	PARKS-27-03

Department:	Parks
Contact:	Parks and Streets Director
Type:	Buildings
Useful Life:	30 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Re-roof four (4) of the small white structures on the Logerquist site.

Justification
To preserve and protect infrastructure from the elements.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Logerquist Re-Roofing	\$ 10,000					\$10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 10,000					\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Apply \$10,000 to the capital project levy in 2027.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Parks
Program/Project Name:	Marina Building Restrooms
Program/Project #:	PARKS-27-04

Department:	Parks
Contact:	Parks and Streets Director
Type:	Building
Useful Life:	40 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Description

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Marina Building Restrooms	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Other Source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Budget Impact/Other

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	HWY 57 Trail
Program/Project #:	PARKS-28-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Trail
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	New Program/Service

Description
Pedestrian/ Bike Path along Highway 57 from Hwy 42/Gateway Park to eventually Northwoods Drive. Path off-road to facilitate bikes and pedestrians who are currently walking along the highway in that area. Asphalt path. Cooperative with DOT. Funding will also be needed to continue the trail from Northwoods Drive to the Village limits/Corner of the Past in the future

Justification
People are frequently walking and biking on the shoulder of the highway which is a safety issue. As we see more homes and businesses in that area, the problem will continue to worsen.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
HWY 57 Trail	\$ 86,011	\$ 1,145,587	\$ -	\$ -	\$ -	\$ 1,231,598
Total	\$ 86,011	\$ 1,145,587	\$ -	\$ -	\$ -	\$ 1,231,598

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 17,202	\$ 221,995	\$ -	\$ -	\$ -	\$ 239,197
Grants	\$ 68,809	\$ 837,581	\$ -	\$ -	\$ -	\$ 906,390
Total	\$ 86,011	\$ 1,059,576	\$ -	\$ -	\$ -	\$ 1,145,587

Budget Impact/Other
Planning was completed in 2024 and paid for with a donation. The engineering contract was awarded in 2025 and is expected to be 60% complete by the end of 2025.
The engineering contract was for \$68,000, but additional costs will be incurred if soil borings or right-of-way acquisitions are necessary. The village is responsible for the engineering, and it is not covered by the grant.
Construction management/bid release to occur in 2027. Construction management estimated at \$85,000 plus legal services (deed work, etc.) so \$95,000 in total estimated. Construction to start May 2027, unless DOT approves a Fall 2026 start, with project expected to be complete by the end of September 2027.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Hwy 42 Trail to Ephraim
Program/Project #:	PARKS-28-02

Department:	Parks
Contact:	Parks and Streets Director
Type:	Trail
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Modified Narrative:

Description
Pedestrian/ Bike Path that will connect the existing bike path on HWY 42 up the hill into Ephraim. Designed in 2024, engineered in 2025, construction in 2028.

Justification
People are frequently walking and biking on the shoulder of the highway which is a safety issue. This will extend the HWY 42 trail and hopefully extend into Ephraim. This would be a multi jurisdictional trail that would connect Sister Bay, Ephraim, Fish Creek and Egg Harbor.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Hwy 42 Trail to Ephraim	\$ -	\$ -	\$ 144,963	\$ 1,075,151	\$ -	\$ 1,220,114
Total	\$ -	\$ -	\$ 144,963	\$ 1,075,151	\$ -	\$ 1,220,114

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ 144,963	\$ 215,030	\$ -	\$ 359,993
Grants	\$ -	\$ -	\$ -	\$ 860,121	\$ -	\$ 860,121
Total	\$ -	\$ -	\$ 144,963	\$ 1,075,151	\$ -	\$ 1,220,114

Budget Impact/Other
Financial impact to budget - DOT TAP Grant to be applied for. \$144,963 to be engineering cost paid for with Capital Project Levy. Project increases by 4% annually, per DOT guidelines. Estimates based on 2024 figures.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Waterfront Playground Equipment
Program/Project #:	PARKS-28-03

Department:	Parks
Contact:	Parks and Streets Director
Type:	Parks
Useful Life:	15 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Description

Inclusive Playground - rubberized base, new equipment. Playground creates a space where all children, regardless of mobility, can play and socialize. Would be placed where existing Waterfront Park playground is located. Equipment could be branded for Sister Bay (ships, scandinavian, vikings, goats, etc) but branded equipment is additional cost.

Justification

Current equipment is aged and in need of replacement; it is not accessible to all children. Replace with playground accessible by all mobility levels.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Waterfront Playground Equipment	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy		\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 450,000
Total	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 450,000

Budget Impact/Other

The committee estimated the financial impact to the to be \$450,000. However, monies should be sought for design services to ensure the equipment meets users needs and is accessible. Many equipment providers offer grants to help municipalities, and they should be pursued when the village is ready to move forward with the project. Apply \$100,000 to the capital project levy 2028 thru 2031.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Dog Park Renovations
Program/Project #:	PARKS-29-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Parks
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Expanded Service

Description
Public has requested that large dogs be separated from small dogs. Facility study indicated that dog park should be relocated. The PPS Committee has discussed a dog park on the Logerquist site. The CORP recommends a new dog park, or dogs be separated.

Justification
Use funds from the Valerie Davis Estate which were received in 2019. Ms. Davis was a supporter of various humane societies.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Dog Park Renovations	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Total	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Total	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000

Budget Impact/Other
Existing reserves from Valerie Davis Estate - \$43,011. Reserved dog park donations - \$6,989. \$25,000 for engineering in 2026 used from these reserves. \$100,000 construction cost is an estimate only. Could be funded by donations or Municipal Reimbursement Funds, if approved.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Pebble Beach Parking, Restrooms, Overlook
Program/Project #:	PARKS-29-02

Department:	Parks
Contact:	Parks and Streets Director
Type:	Parks
Useful Life:	15 years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Description

Previous PPS Committee discussed installing 'boulder benches', a bike rack, trash receptacle, hard surfacing the north parking lot to prevent degradation of the park and runoff damage, restrooms, and a boardwalk with overlook. At that time research was done on asphalt costs, bio-swale engineering, and grant research. The committee also wanted a pit toilet, and an accessible boardwalk with beach overlook. Preliminary designs were pursued, cost estimates obtained, and conversations with the Land Trust and grantors were pursued. The committee membership then changed, and the project was cancelled, but in early 2025 it was briefly discussed again.

Justification

Creating a wheelchair accessible boardwalk with a beach overlook was a commitment the village previously made with a gentleman who agreed to donate to the acquisition of the park, provided the village installed a wheelchair accessible boardwalk. To install a wheelchair accessible boardwalk, you need a hard surface parking lot. To install a hard surface, you need to address drainage, which requires a bio-swale. All these amenities require engineering. Although a pit toilet, or any toilet, can be foregone, the park has grown in popularity (now being advertised by the state and land trust on social media) and eventually the village should address how human waste will be managed.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Pebble Beach Parking, Restrooms, Overlook	\$ -	\$ 30,000	\$ 250,000	\$ -	\$ -	\$ 280,000
Total	\$ -	\$ 30,000	\$ 250,000	\$ -	\$ -	\$ 280,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ 30,000	\$ 125,000	\$ -	\$ -	\$ 155,000
Grants	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000
Capital Projects Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 30,000	\$ 250,000	\$ -	\$ -	\$ 280,000

Budget Impact/Other

Phase I: Engineering and construction of the boardwalk and overlook - \$30,000 for engineering was moved back to 2028; \$250,000 set aside for construction in 2029. Grant eligible.
Phase II: Parking lot and bio swale engineering; construct bio-swale; hard surface lot. Not included in 5 year plan at this time. Bio-swale is grant eligible.
Phase III: Toilet and waste management. Not included in 5 year plan at this time.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Hwy 57 Trail - Phase II Expansion
Program/Project #:	PARKS-30-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Trail
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Description

Expansion of the Hwy 57 Trail Project; Connecting trail from Northwoods Drive, through Fieldcrest, to Hwy 57.

Justification

The trail expansion project would extend multi-use trail access through the Hwy 57 corridor to the edge of the southernmost village limits. Benefits would be include improved safety and additional pedestrian/cylist access.



Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Hwy 57 Trail - Phase II Expansion	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Budget Impact/Other

Financial impact to budget - capital levy of \$250,000 in 2030. Cost estimate and additional project management would be required.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Parks
Program/Project Name:	Misc. Trails
Program/Project #:	PARKS-31-01

Department:	Parks
Contact:	Erik Linczmaier
Type:	Trail
Useful Life:	20 years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Description

Recreational planning efforts, and downtown redevelopment plans, all discussed a trail through the wetland behind the fire station, to connect to the gravel path between the fire station property's stormwater pond and Woodcrest Road. This trail would help eliminate congestion, allow pedestrian access to more areas, and meet nature recreation goals in the CORP. In 2023 there were early design efforts and a wetland determination inspection, with a boardwalk plan developed in 2023 by Stantec. The project was then delayed for budgetary purposes. During the 2025 budget process, the village decided to start budgeting annually for trails. It is anticipated this money will be used for the preliminary work needed to eventually pursue grants to help offset costs.

Justification

The Woodland Trail project needs a wetland determination, engineering, and a wetland permit before the project can even be put to bid and built. Wetland determinations expire, and DNR permits take a long time to obtain (sometimes a year), so the village needs to plan ahead. This is a grant eligible project, but initial work must be done to qualify and to know estimated project costs. This initial work is projected to cost \$100,000, dependent on consultants and the engineering firm selected. Construction for the Woodland Trail alone was previously estimated at \$905,000. Budgeting annually ensures proper planning, and reserves for grant matches, provided grants are secured prior to the expiration of DNR approvals.

Expenditures (Uses)		2027	2028	2029	2030	2031	Total
Misc. Trails		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
Total		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000

Funding Sources		2027	2028	2029	2030	2031	Total
Capital Projects Levy		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
Grants		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000

Budget Impact/Other

Financial impact to budget - capital levy of \$50,000 in 2030. Grant eligible.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027 RECOMMENDED BUDGET
CAPITAL EXPENDITURES**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	2027 Requested	2027 Approved
Parks	Village Hall Painting	PARKS-27-01	\$ 25,000	
Parks	Post Office Painting	PARKS-27-02	\$ 18,000	
Parks	Logerquist Re-Roofing	PARKS-27-03	\$ 10,000	
Parks	Marina Building Restrooms	PARKS-27-04	\$ 150,000	
Parks	HWY 57 Trail	PARKS-28-01	\$ 86,011	
Parks	Hwy 42 Trail to Ephraim	PARKS-28-02	\$ -	
Parks	Waterfront Playground Equipment	PARKS-28-03	\$ -	
Parks	Dog Park Renovations	PARKS-29-01	\$ -	
Parks	Pebble Beach Parking, Restrooms, Overlook	PARKS-29-02	\$ -	
Parks	Hwy 57 Trail - Phase II Expansion	PARKS-30-01	\$ -	
Parks	Misc. Trails	PARKS-31-01	\$ -	
			<u>289,011</u>	<u>\$ -</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN**

2027-2031

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 255,465.00	\$ 255,465.00	\$ 255,465.00	\$ 255,465.00	\$ 255,465.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 20,000.00	\$ 90,000.00	\$ 75,000.00	\$ 151,000.00	\$ -	\$ 336,000.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
TOTAL SOURCES	<u>\$ 20,000</u>	<u>\$ 90,000</u>	<u>\$ 75,000</u>	<u>\$ 171,000</u>	<u>\$ -</u>	<u>\$ 356,000.00</u>
TOTAL AVAILABLE FUNDS	<u>\$ 275,465.00</u>	<u>\$ 345,465.00</u>	<u>\$ 330,465.00</u>	<u>\$ 426,465.00</u>	<u>\$ 255,465.00</u>	
USES BY CATEGORY						
Public Works Vehicles & Equipment	\$ 20,000.00	\$ 90,000.00	\$ 75,000.00	\$ 171,000.00	\$ -	\$ 356,000.00
TOTAL USES BY CATEGORY	<u>\$ 20,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ 75,000.00</u>	<u>\$ 171,000.00</u>	<u>\$ -</u>	<u>\$ 356,000.00</u>
EST. ENDING FUND BALANCE	<u>\$ 255,465.00</u>	<u>\$ 255,465.00</u>	<u>\$ 255,465.00</u>	<u>\$ 255,465.00</u>	<u>\$ 255,465.00</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Public Works Vehicles & Equipment

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 255,465	\$ 255,465	\$ 255,465	\$ 255,465	\$ 255,465	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 20,000	\$ 90,000	\$ 75,000	\$ 151,000	\$ -	\$ 336,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
TOTAL SOURCES	<u>\$ 20,000</u>	<u>\$ 90,000</u>	<u>\$ 75,000</u>	<u>\$ 171,000</u>	<u>\$ -</u>	<u>\$ 356,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 275,465</u>	<u>\$ 345,465</u>	<u>\$ 330,465</u>	<u>\$ 426,465</u>	<u>\$ 255,465</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
Boom Flail Mower (Used)	VE-27-01	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Brush Chipper	VE-28-01	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
2005 Truck Replacement	VE-29-01	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
2011 Ranger #2 Replacement	VE-30-01	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000
Zero Turn Lawnmower II	VE-30-02	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000
2020 Dump Truck Replacement	VE-30-03	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,000
TOTAL USES BY PROJECT		<u>\$ 20,000</u>	<u>\$ 90,000</u>	<u>\$ 75,000</u>	<u>\$ 171,000</u>	<u>\$ 336,000</u>
EST. ENDING FUND BALANCE	<u>\$ 255,465</u>	<u>\$ 255,465</u>	<u>\$ 255,465</u>	<u>\$ 255,465</u>	<u>\$ 255,465</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Vehicles & Equipment
Program/Project Name:	Boom Flail Mower (Used)
Program/Project #:	VE-27-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Equipment
Useful Life:	15 years
Priority:	4 - Critical Need/Obligated/Within 6-12 Months
Purpose:	Increase Safety

Description

The Town of Gibraltar approved the sale of its Boom Flail and Dually loader tire for their Trackless. The boom can extend its movwe head 13.5 ft. vertically or horizontally. The mower provides a 43.5" cut width. It can cut and mulch up to 2" thick tree branches and saplings. The Dually loader tire will provide enhanced stability while operating the boom flail mower.

Justification

Improved safety for staff while working along roadways. This equipment will diminish staff exposure to poisonous plants and insects. It will provide a safer step-off point for anyone not driving. This equipment will boost work efficiency for staff.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Boom Flail Mower (Used)	\$ 20,000					\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2022	2023	2024	2025	Total
Capital Projects Levy	\$ 20,000					\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Budget Impact/Other

Financial impact to budget --> \$20,000 - capital levy.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Vehicles & Equipment
Program/Project Name:	Brush Chipper
Program/Project #:	VE-28-01

Note: Program/Project Name and # Referenced on Category Sheet.

Department:	Parks
Contact:	Parks and Streets Director
Type:	Equipment
Useful Life:	15 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Replace 2013 Vermeer BC9ODXL Wood Chipper with a Vermeer BC1500 Model or better Brush Chipper which is able to handle larger diameter trees

Justification
Scheduled Replacement. Current one is to small. To much time spent cutting and not chipping.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Brush Chipper	\$ -	\$90,000	\$ -	\$ -	\$ -	\$ 90,000
Total	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$90,000	\$ -	\$ -	\$ -	\$ 90,000
Total	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000

Budget Impact/Other
Financial impact to budget - \$90,000 - capital levy

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Vehicles & Equipment
Program/Project Name:	2005 Truck Replacement
Program/Project #:	VE-29-01

Note: Program/Project Name and # Referenced on Category Sheet.

Department:	Parks
Contact:	Parks and Streets Director
Type:	Vehicle
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Description
Replace 2005 Chevy pickup truck with a 3/4 ton truck. Regular cab. Truck should have a lift gate, plow, back up alarms, lights, and branding.

Justification
Truck purchased in 2004. Truck currently runs has start to nickel and dime the department. Truck has had all brake lines replaced and rear differential replaced. It needs new Pitman Arm, Idler arm and Idler bracket.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2005 Truck Replacement	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Total	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Total	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000

Budget Impact/Other
Financial impact to the budget of \$75,000 - capital levy. Truck-\$55,000. Back up alarm and light bar \$2,500. Liftgate- \$7,500. Plow- \$10,000.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Vehicles & Equipment
Program/Project Name:	2011 Ranger #2 Replacement
Program/Project #:	VE-30-01

Department:	Parks
Contact:	Parks and Streets Director
Type:	Vehicle
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replace 2011 Ford Ranger with small pickup truck.

Justification
14 years old. Would like to replace with another small truck. Good for small spaces, tight turns, pulls lift, maneuvers through town during busy time easier.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2011 Ranger #2 Replacement	\$ -	\$ -		\$ 48,000	\$ -	\$ 48,000
Total	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000
Total	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000

Budget Impact/Other
Financial impact to budget - \$48,000 - capital levy

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION

Category:	Vehicles & Equipment
Program/Project Name:	Zero Turn Lawnmower II
Program/Project #:	VE-30-02

Department:	Parks
Contact:	Parks and Streets Director
Type:	Equipment
Useful Life:	5 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Professional grade mower. Addition to the mowing fleet. New maintenance program should prolong life and use. Replaces the 2020 mower.

Justification
Scheduled replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Zero Turn Lawnmower II		\$ -		\$ 18,000		\$ 18,000
Total	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy		\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
Total	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000

Budget Impact/Other
Financial impact to budget - \$17,500 - capital levy. Use trade in or sale value of 2020 mower to offset cost or replenish reserve.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Vehicles & Equipment
Program/Project Name:	2020 Dump Truck Replacement
Program/Project #:	VE-30-03

Department:	Parks
Contact:	Parks and Streets Director
Type:	Vehicle
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replace the 2020 Chevy Silverado Dump Truck with a similar truck, but one that runs on gasoline. Truck should have a dump box, plow, back up alarms, lights, and branding. Trade in 2020 or sell and use funds to offset purchase price.

Justification
Scheduled replacement. Idling is hard on the diesel truck. Truck must be run on the highway regularly to limit issues.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2020 Dump Truck Replacement	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000
Total	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
Other Source	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Total	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ 105,000

Budget Impact/Other
Financial impact to budget - \$85,000 - capital levy and \$20,000 sale price of the current dump truck.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$1,066,147.00	\$1,066,147.00	\$1,066,147.00	\$1,066,147.00	\$1,066,147.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$1,645,000.00	\$ -	\$ -	\$ -	\$1,645,000.00
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ 355,000.00	\$ -	\$ -	\$ -	\$ 355,000.00
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 100,000.00</u>	<u>\$2,100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$2,500,000.00</u>
TOTAL AVAILABLE FUNDS	<u>\$1,166,147.00</u>	<u>\$3,166,147.00</u>	<u>\$1,166,147.00</u>	<u>\$1,166,147.00</u>	<u>\$1,166,147.00</u>	
USES BY CATEGORY						
Streets	\$ 100,000.00	\$2,100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$2,500,000.00
TOTAL USES BY CATEGORY	<u>\$ 100,000.00</u>	<u>\$2,100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	<u>\$2,500,000.00</u>
EST. ENDING FUND BALANCE	<u>\$1,066,147.00</u>	<u>\$1,066,147.00</u>	<u>\$1,066,147.00</u>	<u>\$1,066,147.00</u>	<u>\$1,066,147.00</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Streets

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 1,066,147	\$ 1,066,147	\$ 1,066,147	\$ 1,066,147	\$ 1,066,147	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ 1,645,000	\$ -	\$ -	\$ -	\$ 1,645,000
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ 355,000	\$ -	\$ -	\$ -	\$ 355,000
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 100,000</u>	<u>\$ 2,100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 2,500,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,166,147</u>	<u>\$ 3,166,147</u>	<u>\$ 1,166,147</u>	<u>\$ 1,166,147</u>	<u>\$ 1,166,147</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
Mill Rd Triangle	STREET-27-01	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Yearly Street Improvements	STREET-27-02	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Extension of Canterbury Lane East to Woodcrest Road	STREET-27-03	\$ -	\$ -	\$ -	\$ -	\$ -
Extension of Applewood Road to Woodcrest	STREET-27-04	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Extension - S Bay Shore Drive	STREET-29-01	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL USES BY PROJECT		<u>\$ 100,000</u>	<u>\$ 2,100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 2,500,000</u>
EST. ENDING FUND BALANCE	<u>\$ 1,066,147</u>	<u>\$ 1,066,147</u>	<u>\$ 1,066,147</u>	<u>\$ 1,066,147</u>	<u>\$ 1,066,147</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Streets
Program/Project Name:	Mill Rd Triangle
Program/Project #:	STREET-27-01

Note: Program/Project Name and # Referenced on Category Sheet.

Department:	Streets
Contact:	Parks and Streets Director
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Description
Completion of the Mill Rd triangle - Maple, Bluffside, Parkview and Parkview. Installation/repair of storm sewer. Curb and gutter. Sidewalks where possible. Examine parking considerations to maximize spaces and traffic flow.

Justification
Storm sewer is partially complete but not connected. All of the connecting roads have large potholes, cracks, etc. Mill Rd Triangle is a main corridor for pedestrian traffic and sidewalks would help keep people out of the roadway. Road ratings are between 2 and 4, depending on the section, which is a rating of very poor to fair.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Mill Rd Triangle		\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Total	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000

Funding Sources	2027	2028	2029	2030	2031	Total				
Bond Proceeds	\$	1,645,000	\$	-	\$	-	\$	1,645,000		
Premier Resort Area Tax	\$	355,000	\$	-	\$	-	\$	355,000		
Total	\$	-	\$	2,000,000	\$	-	\$	-	\$	2,000,000

Budget Impact/Other
Engineering in 2025-2026; construction in 2027. Bid off an old estimate and project may be higher than expected. \$350,000 + interest earned in PRAT Funds in each of 2025 and 2026, the remaining will need to be bond proceeds.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Streets
Program/Project Name:	Yearly Street Improvements
Program/Project #:	STREET-27-02

Department:	Streets
Contact:	Parks and Streets Director
Type:	Streets
Useful Life:	20 years
Priority:	5 - Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
The 2027 Yearly Street Improvement budget is to be approved by the Village Board. The PPS Committee has decided the 2026 allocation shall go to <u>Koessler Lane</u> : whole Rd- Mill and Pave 2' shouldering gravel. Estimated price in 2024-\$43,505.00. Estimated price for 2026: \$47,529.00. Estimated price for 2027: \$50,030.00. <u>Cardinal Court</u> : section of road- Mill and Pave 2' shoulding gravel. Paving will start at Bluebird intersection run north around cul-de-sac. The estimated price in 2024 is \$42,000. Estimated price for 2026: \$45,885. The estimated price for 2027 is \$48,300.00. Plan not approved by the board of trustees in 2025.

Justification
Creating yearly street improvement budget to be utilized to make repair improvements to selected streets such as <u>Sunset Drive</u> : section just east of S. Spring Rd to Woodcrest Rd - 2024 pricing wedge and overlay \$35,466, pulverize and pave \$40,694.00, Mill and pave \$48,912.00. <u>Little Sister</u> : Road section golf Rd intersection north till terminus- 2024 pricing wedge and overlay \$59,697.00, pulverize and pave \$79,000, mill and pave \$98,000, <u>Cardinal Court</u> : whole road- 2024 pricing wedge and overlay \$42,000.00, pulverize and pave \$60,000.00 mill and pave \$73,000.00. <u>Koessler Lane</u> : Whole Rd-2024 pricing wedge and overlay \$33,463, pulverize and pave \$38,638, mill and pave \$43,505. <u>Cherrywood Court</u> : whole Rd 2024 pricing wedge and overlay \$37,828.00 pulverize and pave \$43,997.00 mill and pave \$51,333.00. Add 15% to 2024 totals for a 2027 estimated price.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
<u>Yearly Street Improvements</u>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Budget Impact/Other
Financial impact to budget of \$100,000 per year from 2027-2031 to be covered by Capital Project Levy.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Streets
Program/Project Name:	Extension of Canterbury Lane East to Woodcrest Road
Program/Project #:	STREET-27-03

Department:	Streets
Contact:	Parks and Streets Director
Type:	Streets
Useful Life:	20 years
Priority:	1 - Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Description

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Extension of Canterbury Lane East to Woodcrest Road				\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
General Fund Levy				\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Streets
Program/Project Name:	Extension of Applewood Road to Woodcrest
Program/Project #:	STREET-27-04

Department:	Streets
Contact:	Parks and Streets Director
Type:	Streets
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Extension of Applewood Road to Woodcrest						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2030	2031	Total
						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other

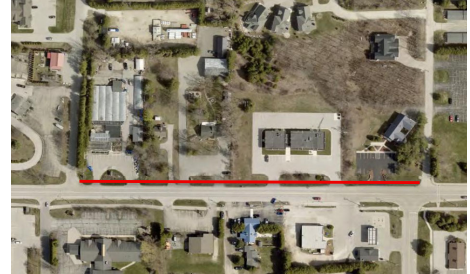
**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Streets
Program/Project Name:	Sidewalk Extension - S Bay Shore Drive
Program/Project #:	STREET-29-01

Department:	Streets
Contact:	Parks and Streets Director
Type:	Streets
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Expanded Service

Description
Sidewalk expansion (approximately 960 ft.) on S Bay Shore Drive from Sister Bluff Condo Rd to N Highland Road. The proposed project would expand pedestrian access further along the corridor. Current pedestrian access for S Bay Shore Drive ends at Sister Bluff Condo Rd.

Justification
Expanding pedestrian access improves safety.



Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Sidewalk Extension - S Bay Shore Drive						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other
Budget consideration has not yet been evaluated. Additional engineering will be required; evaluate this project in 2027-2028.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN**

2027-2031

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 10,500.00	\$ 15,000.00	\$ 2,500.00	\$ 17,500.00	\$ 3,000.00	\$ 48,500.00
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 10,500.00	\$ 15,000.00	\$ 2,500.00	\$ 17,500.00	\$ 3,000.00	\$ 48,500.00
TOTAL SOURCES	<u>\$ 21,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ 35,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 97,000.00</u>
TOTAL AVAILABLE FUNDS	<u>\$ 21,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ 35,000.00</u>	<u>\$ 6,000.00</u>	
USES BY CATEGORY						
Library	\$ 21,000.00	\$ 30,000.00	\$ 5,000.00	\$ 35,000.00	\$ 6,000.00	\$ 97,000.00
TOTAL USES BY CATEGORY	<u>\$ 21,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ 35,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 97,000.00</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Library

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 10,500	\$ 15,000	\$ 2,500	\$ 17,500	\$ 3,000	\$48,500
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 10,500	\$ 15,000	\$ 2,500	\$ 17,500	\$ 3,000	\$48,500
TOTAL SOURCES	<u>\$ 21,000</u>	<u>\$ 30,000</u>	<u>\$ 5,000</u>	<u>\$ 35,000</u>	<u>\$ 6,000</u>	<u>\$97,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 21,000</u>	<u>\$ 30,000</u>	<u>\$ 5,000</u>	<u>\$ 35,000</u>	<u>\$ 6,000</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
Cement Step Work	LB-27-01	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Restripe Parking Lot	LB-27-02	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Interior Painting - Lower Walls	LB-27-03	\$ 10,000	\$ -	\$ -	\$ -	\$10,000
Exterior Painting	LB-28-01	\$ -	\$ 20,000	\$ -	\$ -	\$20,000
New Tech Patio Awning	LB-28-02	\$ -	\$ 10,000	\$ -	\$ -	\$10,000
Sound Reduction Panels	LB-29-01	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
Carpeting	LB-30-01	\$ -	\$ -	\$ -	\$ 35,000	\$35,000
Replace Sail Shades	LB-31-01	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
TOTAL USES BY PROJECT		<u>\$ 21,000</u>	<u>\$ 30,000</u>	<u>\$ 5,000</u>	<u>\$ 35,000</u>	<u>\$97,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Cement Step Work
Program/Project #:	LB-27-01

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	20 years
Priority:	4 - Critical Need/Obligated/Within 6-12 Months
Purpose:	Increase Safety

Description
Replace front steps

Justification
Original corners/crevasses missing cement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Cement Step Work	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Total	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 3,000		\$ -	\$ -	\$ -	\$ 3,000
Other Source	\$ 3,000		\$ -	\$ -	\$ -	\$ 3,000
Total	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000

Budget Impact/Other
Financial impact to budget - \$6,000 with \$3,000 covered by capital levy and remaining \$3,000 covered by Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Restripe Parking Lot
Program/Project #:	LB-27-02

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	20 years
Priority:	4 - Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Description
Restripe and seal coat the parking lot.

Justification
Some areas need patching to surface. Lines and handicap spot need new stripping.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Restripe Parking Lot	\$ 5,000					\$ 5,000
Total	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 2,500					\$ 2,500
Other Source	\$ 2,500					\$ 2,500
Total	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500

Budget Impact/Other
Financial impact to budget - \$5,000 with \$2,500 covered by capital levy and remaining \$2,500 covered by Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Interior Painting - Lower Walls
Program/Project #:	LB-27-03

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Repaint interior, lower walls

Justification
Paint needs touch ups in many areas, bathrooms repainted 2 years ago. Was \$5,000 now \$10,000.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Interior Painting - Lower Walls	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Other Source	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Financial impact to budget - \$10,000 in 2026 with \$5,000 to be covered by capital levy and \$5,000 covered by the Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Exterior Painting
Program/Project #:	LB-28-01

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Description
Repaint the exterior of the building and perform some repairs on the building

Justification
Originally quoted at \$10,000 but now \$20,000

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Exterior Painting	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Other Source	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Financial impact to budget - \$20,000 in 2028 to be covered by \$10,000 capital levy with remaining \$10,000 to be covered by Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	New Tech Patio Awning
Program/Project #:	LB-28-02

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Description
New Tech Patio Awning

Justification
Replace sailshade on building-Sunsetter motorized 20ft wide by 10ft length.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
New Tech Patio Awning	\$ -	\$ 10,000		\$ -	\$ -	\$ 10,000
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Other Source	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Total	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000

Budget Impact/Other
Financial impact to budget - \$10,000 with \$5,000 to be covered by capital levy and \$5,000 covered by the Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Sound Reduction Panels
Program/Project #:	LB-29-01

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Current Equipment Obsolete

Description
Sound Reduction Panels

Justification
Sound Reduction Panels needed in children's area, conference room and possibly other areas due to high open ceilings.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Sound Reduction Panels	\$ -		\$ 5,000	\$ -	\$ -	\$ 5,000
Total	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
Other Source	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
Total	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000

Budget Impact/Other
Financial impact to budget - \$5,000 in 2029, with \$2,500 to be covered by capital levy and \$2,500 covered by the Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Library
Program/Project Name:	Carpeting
Program/Project #:	LB-30-01

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Replace Worn Out Equipment

Description
Carpeting

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Carpeting	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
Total	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500
Other Source	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500
Total	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500

Budget Impact/Other
Financial impact to budget - \$35,000 in 2030 with \$17,500 to be covered by capital levy and \$17,500 covered by the Town of Liberty Grove.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2023-2027**

Category:	Library
Program/Project Name:	Replace Sail Shades
Program/Project #:	LB-31-01

Department:	Library
Contact:	Library Director
Type:	Library
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Description

Replace sail shades; two options available - 1) Sunsetter manual, price is without taxes or installation (\$5,475); and 2.) Sunsetter Motorized 20ft wide by 10' long (\$5,775).

Justification

Expenditures (Uses)

	2027	2028	2029	2030	2031	Total
Replace Sail Shades					\$ 6,000	\$ 6,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000

Funding Sources

	2027	2028	2029	2030	2031	Total
Capital Projects Levy					\$ 3,000	\$ 3,000
Other Source					\$ 3,000	\$ 3,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000

Budget Impact/Other

Financial impact to budget - \$6,000 in 2031 with \$3,000 to be covered by capital levy and \$3,000 covered by the Town of Liberty Grove.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 100,000.00	\$ 200,000.00	\$ 300,000.00	\$ 300,000.00	\$ 400,000.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 500,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 500,000</u>	
USES BY CATEGORY						
Ice Rink	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
TOTAL USES BY CATEGORY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
EST. ENDING FUND BALANCE	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Ice Rink

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 100,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 400,000	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 500,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 500,000</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #					
Community Center-Warming House	IR-27-01	\$ -	\$ -	\$ -	\$ -	\$ 500,000
TOTAL USES BY PROJECT		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
EST. ENDING FUND BALANCE	<u>\$ 200,000</u>	<u>\$ 300,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Ice Rink
Program/Project Name:	Community Center-Warming House
Program/Project #:	IR-27-01

Department:	Ice Rink
Contact:	Ice Rink Manager
Type:	Facilities
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Expanded Service

Description
Expansion and renovation of the warming house for the ice rink.

Justification
Expanded concessions and storage facility, social space.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Community Center-Warming House	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Total	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Budget Impact/Other
Financial Impact to budget of \$500,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN**

2027-2031

SUMMARY OF FUNDS

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 585,000	\$ 50,000	\$ 50,000	\$ 72,500	\$ 180,000	\$ 937,500
TOTAL SOURCES	<u>\$ 585,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 72,500</u>	<u>\$ 180,000</u>	<u>\$ 937,500</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,598,144</u>	<u>\$ 1,063,144</u>	<u>\$ 1,063,144</u>	<u>\$ 1,085,644</u>	<u>\$ 1,193,144</u>	
USES BY CATEGORY						
Water	\$ 585,000	\$ 50,000	\$ 50,000	\$ 72,500	\$ 180,000	\$ 937,500
TOTAL USES BY CATEGORY	<u>\$ 585,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 72,500</u>	<u>\$ 180,000</u>	<u>\$ 937,500</u>
EST. ENDING FUND BALANCE	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Water**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	\$ 1,013,144	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 585,000	\$ 50,000	\$ 50,000	\$ 72,500	\$ 180,000	\$ 937,500
TOTAL SOURCES	<u>\$ 585,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 72,500</u>	<u>\$ 180,000</u>	<u>\$ 937,500</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,598,144</u>	<u>\$ 1,063,144</u>	<u>\$ 1,063,144</u>	<u>\$ 1,085,644</u>	<u>\$ 1,193,144</u>	
USES BY PROGRAM/PROJECT	PROGRAM/PROJECT #:					
Annual Meter Replacement	WATER-27-01	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Well No. 3 Rebuild/ Inspection	WATER-27-02	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Booster Pump Replacement	WATER-27-03	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
PRV Installation	WATER-27-04	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
HWY 57 Water Extension	WATER-27-05	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000
2020 Truck Replacement	WATER-30-01	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500
Water Tower Painting	WATER-31-01	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
TOTAL USES BY PROJECT		<u>\$ 585,000</u>	<u>\$ 50,000</u>	<u>\$ 72,500</u>	<u>\$ 180,000</u>	<u>\$ 937,500</u>
EST. ENDING FUND BALANCE	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	<u>\$ 1,013,144</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	Annual Meter Replacement
Program/Project #:	WATER-27-01

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Description
Meter replacement per schedule and new meters for expanded services. New meters for planned developments and to replace worn or broken meters. Capitalized, despite individual costs and pieces being less than \$5000.

Justification
Meter replacement due to age, disrepair, and new meters for new builds.10 year replacement cycle on all 3/4" meters. Also in the process of upgrading transmitters to cellular capabilities as part of the 10 year meter replacement cycle.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Annual Meter Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Total	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

Budget Impact/Other
Financial Impact to water fund of \$50,000. Funding from operating funds, annually.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	Well No. 3 Rebuild/ Inspection
Program/Project #:	WATER-27-02

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Description
Part of the DNR's required maintenance schedule is to rebuild wells every 10 years. Last completed in 2015. Maintenance item. Planned and budgeted for 2026 but based on potential contractor scheduling timeframe, carrying forward to 2027 in case project contractor cannot schedule/coordinate work before the end of 2026.

Justification
Part of regular maintenance schedule. Well No. 3 works harder than the other two wells which will likely result in more cost for replacements of impellers, screen, motor repair, etc. Well 3 has never been chemically rehabilitated, recommend chemical rehabilitation if there is significant biofilm buildup. Cost of potential chemical treatment included.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Well No. 3 Rebuild/ Inspection	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Budget Impact/Other
Financial impact to budget - \$30,000 in 610-61500-369-602. Replacement funds will be moved to operating funds to cover the cost of the rebuild. Funds will be spent in either 2026 or 2027, depending on project coordination with contractor.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	Booster Pump Replacement
Program/Project #:	WATER-27-03

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Description
Replace booster pumps at Well 2 with two Gould's 20 hp e-SV Multistage pumps .

Justification
Booster pumps are original and have never been replaced. Current motors have a history of operational problems. Moving from 2026 to 2027.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Booster Pump Replacement	\$ 75,000					\$ 75,000
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 75,000					\$ 75,000
Total	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Budget Impact/Other
Financial impact of \$0. Funding from water replacement funds - \$75,000

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	PRV Installation
Program/Project #:	WATER-27-04

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Description
A new PRV needs to be installed to reduce high water distribution system pressures on Little Sister Road. A new PRV should be installed on S Bayshore to regulate pressures on that side of the system. Moving project out from 2026 to 2027. Location/engineering for install still needs to be completed and identified.

Justification
Reduce pressure

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
PRV Installation	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 150,000					\$ 150,000
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Budget Impact/Other
New infrastructure cost cannot come out from replacement funds-capital contribution.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	HWY 57 Water Extension
Program/Project #:	WATER-27-05

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Expanded Service

Description

Extend water service to the Deviley property. Extend water main as well as service laterals to the Deviley property, and the patio property and continue extension to Northwoods Dr by the Veterinary Clinic.

Justification

Public desire/infrastructure install desired prior to HWY 57 trail install.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
HWY 57 Water Extension	\$ 280,000	\$ -				\$ 280,000
Total	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 280,000	\$ -				\$ 280,000
Total	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000

Budget Impact/Other

New infrastructure cost cannot come out from replacement funds-capital contribution. OPC for erosion control, restoration split between Water and Collection (\$226,300 estimated total, Water side to fund \$113,150). Water pipe and appertuences estimate is \$155,700. Total estimated cost to water fund would total \$268,850.

CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Water
Program/Project Name:	2020 Truck Replacement
Program/Project #:	WATER-30-01

Department:	Water
Contact:	Utility Director
Type:	Vehicle
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Description
Replace the 2020 Chevy Silverado with a similar truck, must be set up for meter reading. Trade in 2020 truck or sell and use funds to offset purchase price.

Justification
Scheduled Replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2020 Truck Replacement	\$ -	\$ -		\$ 22,500		\$ 22,500
Total	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -		\$ 22,500		\$ 22,500
Total	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from water replacement funds - \$22,500.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Water	Well 1 Rehabilitation	2036	4 - Future	Scheduled Replacement	\$15,000
Water	Well 2 Rehabilitation	2036	4 - Future	Scheduled Replacement	\$35,000
Water	Well 3 Rehabilitation	2036	4 - Future	Scheduled Replacement	\$35,000
				Budget Funding Totals	<u>\$85,000</u>

VILLAGE OF SISTER BAY						
CAPITAL IMPROVEMENT PLAN						
2027-2031						
SUMMARY OF FUNDS						
	2027	2028	2029	2030	2031	Total
EST. BEGINNING REPL FUND BALANCE	\$2,390,868.00	\$ 2,390,868.00	\$ 2,390,868.00	\$ 2,390,868.00	\$ 2,390,868.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 12,000	\$ 10,000	\$ 2,876,500	\$ 67,000	\$ 72,000	\$ 3,049,500
TOTAL SOURCES	\$ 12,000	\$ 10,000	\$ 20,676,500	\$ 67,000	\$ 72,000	\$ 20,849,500
TOTAL AVAILABLE FUNDS	\$ 2,402,868	\$ 2,400,868	\$ 23,067,368	\$ 2,457,868	\$ 2,462,868	
USES BY CATEGORY						
WWTP	\$ 12,000	\$ 10,000	\$ 20,676,500	\$ 67,000	\$ 72,000	\$ 20,849,500
TOTAL USES BY CATEGORY	\$ 12,000	\$ 10,000	\$ 20,676,500	\$ 67,000	\$ 72,000	\$ 20,849,500
EST. ENDING FUND BALANCE	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
WWTP**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING REPL FUND BALANCE	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	\$ 2,390,868	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ 8,900,000
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 12,000	\$ 10,000	\$ 2,876,500	\$ 67,000	\$ 72,000	\$ 3,037,500
TOTAL SOURCES	<u>\$ 12,000</u>	<u>\$ 10,000</u>	<u>\$ 20,676,500</u>	<u>\$ 67,000</u>	<u>\$ 72,000</u>	<u>\$ 20,837,500</u>
TOTAL AVAILABLE FUNDS	<u>\$ 2,402,868</u>	<u>\$ 2,400,868</u>	<u>\$ 23,067,368</u>	<u>\$ 2,457,868</u>	<u>\$ 2,462,868</u>	
USES BY PROGRAM/PROJECT						
	PROGRAM/PROJECT #					
BOD Incubator	WWTP-27-01	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
UV Light Replacement	WWTP-28-01	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 20,000
Aeration-Flow Equal Tank	WWTP-29-01	\$ -	\$ -	\$ 295,400	\$ -	\$ 295,400
Aeration-Oxidation Ditch	WWTP-29-02	\$ -	\$ -	\$ 2,113,500	\$ -	\$ 2,113,500
Clarifier Cover	WWTP-29-03	\$ -	\$ -	\$ 296,800	\$ -	\$ 296,800
WAS Pump 2	WWTP-29-04	\$ -	\$ -	\$ 170,800	\$ -	\$ 170,800
Sludge System (Dryer or Reed Beds)	WWTP-29-05	\$ -	\$ -	\$ 17,800,000	\$ -	\$ 17,800,000
Tuttnauer- Digital Autoclave Model #2340M	WWTP-30-01	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
2020 Truck Replacement	WWTP-30-02	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000
Lakeside Screen Grit	WWTP-31-01	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Rosemount 8750WA Magnetic Flowmeter from	WWTP-31-02	\$ -	\$ -	\$ -	\$ -	\$ 12,000
TOTAL USES BY PROJECT		<u>\$ 12,000</u>	<u>\$ 10,000</u>	<u>\$ 20,676,500</u>	<u>\$ 67,000</u>	<u>\$ 20,837,500</u>
EST. ENDING FUND BALANCE	<u>\$ 2,390,868</u>	<u>\$ 2,390,868</u>	<u>\$ 2,390,868</u>	<u>\$ 2,390,868</u>	<u>\$ 2,390,868</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	WWTP
Program/Project Name:	BOD Incubator
Program/Project #:	WWTP-27-01

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Description
Replace Thermo Scientific Precision Incubator purchased in 2017

Justification
Scheduled replacement - 10 year life

Expenditures (Uses)	2027	2028	2029	2030	2031	2032	Total
BOD Incubator	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Total	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Other Source	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Total	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from wastewater replacement funds - \$12,000.

**CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	UV Light Replacement
Program/Project #:	WWTP-28-01

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	2 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description
Purchase 25 new lights for the UV disinfection system (24 bulbs for the system and 1 spare). Each bulb costs \$400.

Justification
Lights should be replaced around every 2 years, when the maximum lamp hours have been exceeded.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
UV Light Replacement	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000
Total	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000

Budget Impact/Other
Financial impact to budget of \$0. Funds from WWTP replacement funds - \$10,000 every two years.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Aeration-Flow Equal Tank
Program/Project #:	WWTP-29-01

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Mixing system for flow equalization tank. System includes six nozzles on two headers mounted on the floor of the tank. The nozzles utilize air from a compressor to generate large bubbles that travel from the floor of the tank to the surface. The nozzles induce a bottom-up mixing pattern in the tank.

Justification
Additional mixing system needed to properly aerate flow equalization tank. Current aeration system sits roughly 10 ft above the lowest point of the floor in the tank. This leaves a significant volume that is not aerated or mixed, especially when the tank is drawn down below the diffusers. This system could be mounted to the floor of the tank, allowing constant aeration if the tank is being utilized.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Aeration-Flow Equal Tank			\$ 295,400			\$ 295,400
Total	\$ -	\$ -	\$ 295,400	\$ -	\$ -	\$ 295,400

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source			\$ 295,400			\$ 295,400
Total	\$ -	\$ -	\$ 295,400	\$ -	\$ -	\$ 295,400

\$ 20,676,500

Budget Impact/Other
ASK: Can replacement funds be used for this if the current aeration system will be replaced? Different system but still same function of aeration. If so, financial impact to budget \$0-replacement funds.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Aeration-Oxidation Ditch
Program/Project #:	WWTP-29-02

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 Years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Improve Policies/Procedures

Description

Fine bubble diffuser system with submersible mixers to improve mixing and aeration in oxidation ditch.

Justification

Improve mixing and aeration in the oxidation ditch. Have had a lot of problems with the current aerators shaft/motor/bearings.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Aeration-Oxidation Ditch			\$ 2,113,500			\$ 2,113,500
Total	\$ -	\$ -	\$ 2,113,500	\$ -	\$ -	\$ 2,113,500

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source			\$ 2,113,500			\$ 2,113,500
Total	\$ -	\$ -	\$ 2,113,500	\$ -	\$ -	\$ 2,113,500

Budget Impact/Other

ASK: Can replacement funds be used for this if the current aeration system will be replaced? Different system but still same function of aeration. If so, financial impact to budget \$0-replacement funds.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Clarifier Cover
Program/Project #:	WWTP-29-03

Department:	WWTP
Contact:	Utility Director
Type:	Equipment-Structure
Useful Life:	20 Years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Improve Policies/Procedures

Description

East clarifier does not currently have a cover. In the future, a cover would allow us to utilize the second clarifier in the winter months.

Justification

Allow us to utilize the second clarifier in the winter. Cover will be need to keep the tank from freezing. Would also be helpful in the summer to reduce algae growth in the tank.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Clarifier Cover			\$296,800			\$ 296,800
Total	\$ -	\$ -	\$296,800	\$ -	\$ -	\$ 296,800

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy			\$296,800			\$ 296,800
Total	\$ -	\$ -	\$296,800	\$ -	\$ -	\$ 296,800

Budget Impact/Other

New addition-capital improvement

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	WAS Pump 2
Program/Project #:	WWTP-29-04

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Expanded Service

Description
Add second WAS pump with all necessary piping to allow us to pull WAS off of both clarifiers at the same time (currently can only utilize 1 clarifier and 1 WAS pump)

Justification
Would allow us to have both clarifiers online during the summer to slow flow/settling down during those high flow "peak" times.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
WAS Pump 2			\$170,800			\$ 170,800
Total	\$ -	\$ -	\$170,800	\$ -	\$ -	\$ 170,800

Funding Sources	2027	2028	2029	2030	2031	Total
Capital Projects Levy			\$170,800			\$ 170,800
Total	\$ -	\$ -	\$170,800	\$ -	\$ -	\$ 170,800

Budget Impact/Other
New addition-capital improvement

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Sludge System (Dryer or Reed Beds)
Program/Project #:	WWTP-29-05

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Description
A sludge dryer system would make our sludge into class A biosolids. They have the ability to turn sludge into 90% solids, and significantly decrease the needed storage space of the sludge, it also means we have less volume to dispose of. The product would become dry biosolids that could be transported to a landfill for disposal. McMahon completed a Feasibility Study in which three options were identified for sludge disposal (Class A Biosolids, Reed Beds, Contractual Agreement with Sturgeon Bay Utilities). At this time, the largest expense is being budgeted for. The dryer system opinion of probable cost was \$17,800,000. Reed Beds cost including the other northern Door County WWTP facilities sludge loadings would be \$4,334,100. Option needs to be selected.

Justification
Currently we are hauling all of our sludge to NEW Water for further treatment and disposal. This is expensive and also not always a dependable way to dispose of sludge. We are relying on when another facility room for the sludge and not when we need to get rid of it. In 2025 and 2026, we had to haul to NEW Water due to an upgrade at the Sturgeon Bay WWTP. NEW Water made it very clear that the approval is temporary, not indefinite. SBUs upgrade has been delayed so the future of Sister Bays sludge disposal is unknown. Another facility may have to be secured if NEW Water cuts us off. With EPA & DNR PFAs regulations that are starting to be discussed and implemented for regulating PFAs concentrations in land applied sludge, the Village needs to secure a feasible and cost effective option for sludge disposal, as well as getting ahead of the incoming PFAs restrictions.

Expenditures (Uses)	2027	2028	2029	2030	2031	2032	Total
Sludge System (Dryer or Reed Beds)	\$ -	\$ -	\$ 17,800,000		\$ -		\$ 17,800,000
Total	\$ -	\$ -	\$ 17,800,000	\$ -	\$ -	\$ -	\$ 17,800,000
Funding Sources	2027	2028	2029	2030	2031	2032	Total
Grants	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ -	\$ 8,900,000
Capital Projects Levy	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ -	\$ 8,900,000
Total	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ -	\$ 8,900,000

Budget Impact/Other
Financial impact to budget of \$8,900,000 from capital improvement for the dryer system, \$8,900,000 in grant funds from DNR or USDA. If not funded in part by grants, project may be pushed back or alternative funding will be addressed. Reed bed system would cost roughly \$4,334,100. Option still needs to be selected so largest expense is currently planned until that selection is completed.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	WWTP
Program/Project Name:	Tuttnauer- Digital Autoclave Model #2340
Program/Project #:	WWTP-30-01

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Description
Replacement of Tuttnauer-Digital Autoclave.

Justification
Scheduled Replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	2032	Total
Tuttnauer- Digital Autoclave Model #2340M	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
Total	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Other Source	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
Total	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from water replacement funds - \$12,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	2020 Truck Replacement
Program/Project #:	WWTP-30-02

Department:	WWTP
Contact:	Utility Director
Type:	Vehicle
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Description
Replace the 2020 Chevy Silverado 2500 with a truck of similar size. Amount below is for this fund's portion of the truck only. Total cost of the truck is \$75,000. Trade in 2020 or sell and use funds to offset purchase price.

Justification
Scheduled Replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	2032	Total
2020 Truck Replacement	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Total	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000

Funding Sources	2027	2028	2029	2030	2031	2032	Total
Other Source	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000
Total	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from water replacement funds - \$45,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Lakeside Screen Grit
Program/Project #:	WWTP-31-01

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Description

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Lakeside Screen Grit	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000

Budget Impact/Other
Replacement funds

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	WWTP
Program/Project Name:	Rosemount 8750WA Magnetic Flowmeter from
Program/Project #:	WWTP-31-02

Department:	WWTP
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	3 - Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Description
Scheduled replacement of flow meter.

Justification
Scheduled replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Rosemount 8750WA Magnetic Flowmete	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000

Budget Impact/Other
Replacement funds

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 375,763	\$ 375,763	\$ 375,763	\$ 375,763	\$ 369,763	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 1,536,000	\$ 700,000	\$ 22,000	\$ 6,000	\$ -	\$ 2,264,000
TOTAL SOURCES	<u>\$ 1,536,000</u>	<u>\$ 700,000</u>	<u>\$ 22,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 2,264,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 1,911,763</u>	<u>\$ 1,075,763</u>	<u>\$ 397,763</u>	<u>\$ 381,763</u>	<u>\$ 369,763</u>	
USES BY CATEGORY						
Collection	\$ 1,536,000	\$ 700,000	\$ 22,000	\$ 6,000	\$ -	\$ 2,264,000
TOTAL USES BY CATEGORY	<u>\$ 1,536,000</u>	<u>\$ 700,000</u>	<u>\$ 22,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 2,264,000</u>
EST. ENDING FUND BALANCE	<u>\$ 375,763</u>	<u>\$ 375,763</u>	<u>\$ 375,763</u>	<u>\$ 375,763</u>	<u>\$ 369,763</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Collection

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 375,763	\$ 375,763	\$ 375,763	\$ 375,763	\$ 369,763	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$1,536,000	\$ 700,000	\$ 22,000	\$ 6,000	\$ -	\$ 2,264,000
TOTAL SOURCES	<u>\$1,536,000</u>	<u>\$ 700,000</u>				<u>\$ 2,264,000</u>
TOTAL AVAILABLE FUNDS	<u>\$1,911,763</u>	<u>\$1,075,763</u>	<u>\$ 397,763</u>	<u>\$ 375,763</u>	<u>\$ 369,763</u>	
USES BY PROGRAM/PROJECT						
Sanitary Sewer Camera	CL-27-01 \$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000
HWY 57 Sanitary Sewer Extension	CL-27-02 \$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Little Sister Lift Station Pumps	CL-27-03 \$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Fieldcrest Lift Station Upgrade	CL-28-01 \$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
Submersible Sewer Pump	CL-29-01 \$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000
2020 Truck Replacement	CL-30-01 \$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
TOTAL USES BY PROJECT	<u>\$1,536,000</u>	<u>\$ 700,000</u>	<u>\$ 22,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 2,264,000</u>
EST. ENDING FUND BALANCE	<u>\$ 375,763</u>	<u>\$ 375,763</u>	<u>\$ 375,763</u>	<u>\$ 369,763</u>	<u>\$ 369,763</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collection
Program/Project Name:	Sanitary Sewer Camera
Program/Project #:	CL-27-01

Department:	Collection
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 Years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Improve Policies/Procedures

Description

small Ridgid See Snake sewer camera. Would be helpful to have a camera to find I/I issues during flow times, otherwise we have to rely on coordinating a contractor at those times, which they do not always have availability for those quick inspections.

Justification

Would help us track down small issues or I/I during those high flow times (would help us find illicit storm sewer hook ups) in the sanitary sewer system faster without always having to call an outside contractor to televise something for us.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Sanitary Sewer Camera	\$ 16,000					\$ 16,000
Total	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 16,000					\$ 16,000
Total	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000

Budget Impact/Other

Operating funds, new addition to tools. Capital improvement?

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collections
Program/Project Name:	HWY 57 Sanitary Sewer Extension
Program/Project #:	CL-27-02

Department:	Collection
Contact:	Utility Director
Type:	Equipment
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Expanded Service

Description

Extend sanitary sewer service to the Deviley property. Extend sanitary sewer main as well as service laterals to the Deviley property, and to the patio property and continue extension to Northwoods Dr by the Veterinary Clinic.

Justification

Public desire/infrastructure install desired prior to HWY 57 trail install.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
HWY 57 Sanitary Sewer Extension	\$ 1,500,000					\$ 1,500,000
Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 1,500,000					\$ 1,500,000
Total	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Budget Impact/Other

New infrastructure cost cannot come out from replacement funds-capital contribution. OPC for erosion control, restoration split between Water and Collection (\$226,300 estimated total, Collection side to fund \$113,150). Sanitary Sewer pipe and appertuences estimate is \$275,050 (gravity sanitary sewer, forcemain, laterals, and manholes) Lift station also required as part of extension. Collection fund contribute \$390,000 Two option/estimates for lift station: Option 1 Above grade pump moveable pump enclosure (moveable enclosure, can move down the line if another extension is completed on HWY 57 further south. Option 2: Above grade fixed building pump enclosure. Option 1 opinion of probable cost is \$683,445. Option 2 opinion of probable cost is \$1,104,345. Depending on lift station selection, project expense for Collection fund would be either \$1,090,000 or \$1,500,000. Plan for largest expense, but lift station option must be selected.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collection
Program/Project Name:	Little Sister Lift Station Pumps
Program/Project #:	CL-27-03

Department:	Collection
Contact:	Utility Director
Type:	Equipment
Useful Life:	15 years
Priority:	1 - Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Description
Smith and Loveless 4B3B 300GPM, 20hp pump. Two pumps for Lift Station and each cost \$10,000

Justification
The pumps are about 25 years old and the normal life is about 15 years. There are two pumps but they are a different kind compared to the smaller submersible lift stations.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Little Sister Lift Station Pumps	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from collection replacement funds - \$20,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collection
Program/Project Name:	Fieldcrest Lift Station Upgrade
Program/Project #:	CL-28-01

Department:	Collection
Contact:	Utility Director
Type:	Equipment
Useful Life:	15 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Improve Policies/Procedures

Description
Change out the lift station to a above grade pump enclosure, similar to the proposed lift station for the HWY 57 extension (waters end, sunny court, pheasant park, and admiral drive). Replace pumps and change pump housing/enclosure from the current vacuum pump setup

Justification
This is one of our larger lift stations and the vaccum style lift has worked but the can style lift stations are hard to maintain, replace equipment. An above grade enclosure would work best in this application.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Fieldcrest Lift Station Upgrade	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
Total	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000
Total	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000

Budget Impact/Other
ASK: if this can be from replacement since it's a current lift, or since the setup would change is it a capital improvement? If so, Financial impact to budget of \$0. Remaining source of funds from collection replacement funds - \$700,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collection
Program/Project Name:	Submersible Sewer Pump
Program/Project #:	CL-29-01

Department:	Collection
Contact:	Utility Director
Type:	Equipment
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Description
Replacement of Goulds 4" submersible sewage pump (2 ea) WELS.

Justification
Scheduled Replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Submersible Sewer Pump	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000
Total	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000
Total	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 22,000

Budget Impact/Other
Financial impact to budget of \$0. Remaining source of funds from collection replacement funds - \$22,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Collection
Program/Project Name:	2020 Truck Replacement
Program/Project #:	CL-30-01

Department:	Collection
Contact:	Utility Director
Type:	Vehicle
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Description

Replace the 2020 Chevy Silverado 2500 with a truck of similar size. Amount below is for this fund's portion of the truck only. Total cost of the truck is \$75,000. Trade in 2020 or sell and use funds to offset purchase price.

Justification

Scheduled Replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2020 Truck Replacement	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
Total	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
Total	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000

Budget Impact/Other

Financial impact to budget of \$0. Remaining source of funds from collection replacement funds - \$6,000.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Collection	Pumps - Gorman Rupp -XV6460-B - 1000GPM	2034	4 - Future	Scheduled Replacement	\$ 5,000
Collection	Pumps - Gorman Rupp -XV63B60-B - 300GPM	2034	4 - Future	Scheduled Replacement	\$ 5,000
Collection	Control Panels for all six (6) Lift Stations	2040	4 - Future	Scheduled Replacement	\$ 130,800
Budget Funding Totals					<u>\$ 140,800</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS**

	2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE	\$ 742,562.00	\$ 742,562.00	\$ 742,562.00	\$ 742,562.00	\$ 742,562.00	
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$1,000,000.00	\$ -	\$ -	\$ -	\$ -	\$1,000,000.00
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ 320,000.00	\$ 9,500.00	\$ -	\$ -	\$ -	\$ 329,500.00
TOTAL SOURCES	<u>\$ 1,320,000</u>	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,329,500.00</u>
TOTAL AVAILABLE FUNDS	<u>\$ 2,062,562</u>	<u>\$ 752,062</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	
USES BY CATEGORY						
Marina	\$1,320,000.00	\$ 9,500.00	\$ -	\$ -	\$ -	\$1,329,500.00
TOTAL USES BY CATEGORY	<u>\$1,320,000.00</u>	<u>\$ 9,500.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,329,500.00</u>
EST. ENDING FUND BALANCE	<u>\$ 742,562.00</u>	<u>\$ 742,562.00</u>	<u>\$ 742,562.00</u>	<u>\$ 742,562.00</u>	<u>\$ 742,562.00</u>	

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
Marina

		2027	2028	2029	2030	2031	Total
EST. BEGINNING FUND BALANCE		\$ 742,562	\$ 742,562	\$ 742,562	\$ 742,562	\$ 742,562	
FUNDING SOURCES							
CAPITAL PROJECTS LEVY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL FUND LEVY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS		\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
GRANTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREMIER RESORT AREA TAX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE		\$ 320,000	\$ 9,500	\$ -	\$ -	\$ -	\$ 329,500
TOTAL SOURCES		<u>\$ 1,320,000</u>	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,329,500</u>
TOTAL AVAILABLE FUNDS		<u>\$ 2,062,562</u>	<u>\$ 752,062</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	
USES BY PROGRAM/PROJECT							
Marina Building Reconstruction	MARINA-27-01	\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000
Vendor Tables	MARINA-27-02	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Launch Ramp Piers	MARINA-27-03	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
2008 Club Car Carryall Replacement	MARINA-28-01	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500
B Dock Finger Piers	MARINA-31-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL USES BY PROJECT		<u>\$ 1,320,000</u>	<u>\$ 9,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,329,500</u>
EST. ENDING FUND BALANCE		<u>\$ 742,562</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	<u>\$ 742,562</u>	

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Marina
Program/Project Name:	Marina Building Reconstruction
Program/Project #:	MARINA-27-01

Department:	Marina
Contact:	Dave Lienau
Type:	Marina
Useful Life:	40 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Description
Remodel of the marina office to include improved boaters lounge, restrooms, marina office and office space, employee only area.. Need a work room or shop to perform repairs. Improved laundry space.

Justification
Lounge is inadequate in comparison to other marinas. Restrooms would be expanded. Marina office space and private office space is not currently available. Better electrical, plumbing and IT. No current employee area for breaks or meetings or anything.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Marina Building Reconstruction	\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000
Total	\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000

Funding Sources	2027	2028	2029	2030	2031	Total
Bond Proceeds	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Other Source	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ 260,000
Total	\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ 1,260,000

Budget Impact/Other
General obligation bonds totaling \$1,000,000 supported with revenues of the marina but backed by the financing of the Village for the remodel. \$100,000 for temporary office space during construction. \$100,000 for demolition. \$60,000 to repave the parking lot after construction.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

Category:	Marina
Program/Project Name:	Vendor Tables
Program/Project #:	MARINA-27-02

Department:	Marina
Contact:	Marina Manager
Type:	Marina
Useful Life:	40 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	New Program/Service

Description
Addition of Vendor Tables.

Justification

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Vendor Tables	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Financial impact to budget of \$0. Planned to be paid by Marina's reserves.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Marina
Program/Project Name:	Launch Ramp Piers
Program/Project #:	MARINA-27-03

Department:	Marina
Contact:	Dave Lienau
Type:	Marina
Useful Life:	15 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Description
Launch ramp dock is made of 3 piers. Center pier and the two on the sides. Also realign south dock that also serves as C46 to allow for more space between end of dock and the C dock next to it. Purchase new and install.

Justification
Condition of the piers is deteriorating. Floatation material under the docks is eroding. Surface is also in rough shape. Sheeting is failing which is causing water to get in and ruin the floatation material.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Launch Ramp Piers	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Budget Impact/Other
Financial Impact to budget of \$0. Remaining source of funds for \$50,000 from Marina reserve funds.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Marina
Program/Project Name:	2008 Club Car Carryall Replacement
Program/Project #:	MARINA-28-01

Department:	Marina
Contact:	Marina Manager
Type:	Marina
Useful Life:	15 years
Priority:	1 - Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Description
Replace the 2008 Club Car Carryall with similar equipment

Justification
Scheduled replacement

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
2008 Club Car Carryall Replacement	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500
Total	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500
Total	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500

Budget Impact/Other
Financial Impact to budget of \$0. Remaining source of funds for \$9,500 from Marina reserve funds.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Marina
Program/Project Name:	B Dock Finger Piers
Program/Project #:	MARINA-31-01

Department:	Marina
Contact:	Marina Manager
Type:	Equipment
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Description

Replace decking on finger piers. Replace rub rails. Flip finger piers over and remove metal sheeting. Remove all foam. Install new floatation devices and fix structure to stiffen piers. Work can be done by existing staff during the off season. Will be a maintenance item in the expense budget.

Justification

Existing piers are deteriorating but are not as bad as C dock. Stability of piers is deteriorating. Sheet metal under piers is peeling away because screws/nails have rusted away. Foam floatation is deteriorating. Decking is worn. Rub rails are worn.

Expenditures (Uses)	2027	2028	2029	2031	Total
B Dock Finger Piers	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	2027	2028	2029	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Impact/Other

Financial Impact to budget of \$8,000. The project would be included in dock maintenance in the budget and paid for with revenues from the marina.

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
N/A					
				Budget Funding Totals	\$ -

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Fire	Brush 19	2033	4 - Future	Scheduled Replacement	\$ 116,667
Fire	Porta-count	2033	4 - Future	Scheduled Replacement	\$ 4,833
Fire	Gear Washer South	2035	4 - Future	Scheduled Replacement	\$ 2,667
Fire	Tower 22	2036	4 - Future	Scheduled Replacement	\$ 533,333
Fire	S-54	2038	4 - Future	Scheduled Replacement	\$ 28,333
Fire	Turn Out Gear	2039	4 - Future	Scheduled Replacement	\$ 58,333
Fire	Hose 25	2040	4 - Future	Scheduled Replacement	\$ 266,667
Fire	SCBA Airpacks	2043	4 - Future	Scheduled Replacement	\$ 60,000
Fire	Tanker 6-12	2044	4 - Future	Scheduled Replacement	\$ 225,000
Fire	Brush 6-20	2048	4 - Future	Scheduled Replacement	\$ 91,667
Fire	Porta-count	2049	4 - Future	Scheduled Replacement	\$ 4,833
Fire	Rescue 6-24	2050	4 - Future	Scheduled Replacement	\$ 400,000
Fire	Turn Out Gear	2050	4 - Future	Scheduled Replacement	\$ 58,333
Budget Funding Totals					<u>\$1,850,667</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY			YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Parks	Parks	Urban Garden	2031	3 - Long Term	Expanded Service	\$ 50,000
Parks	Equipment	Replace sports complex bleachers	2031	4 - Future	Scheduled Replacement	\$ 20,000
Parks	Equipment	Sports Complex playground equipment	2035	4 - Future	Scheduled Replacement	\$ 15,000
Parks	Equipment	Athletic Field Lights	2035	3 - Long Term	Replace Worn Out Equipment	\$ 150,000
Budget Funding Totals						<u>\$ 235,000</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Public Works Equipment	2003 Genie lift TMZ-34/19	2032	4-Future	Scheduled replacment	\$180,000
Public Works Equipment	2008 232B Caterpillar skidsteer	2033	4 - Future	Scheduled Replacement	\$90,000
Pubic Works Equipment	2018 F250 Truck	2034	4 - Future	Scheduled Replacement	\$75,000
Pubic Works Equipment	2020 Toro Myride Zero Turn lawn mower	2035	4 - Future	Scheduled Replacement	\$20,000
Pubic Works Equipment	2020 Golf cart	2035	4 - Future	Scheduled Replacement	\$10,000
Public Works Equipment	2021 Golf Cart	2036	4 - Future	Scheduled Replacement	\$ 10,000
Public Works Equipment	2024 Toro Zero Turn Lawn Mower	2036	4 - Future	Scheduled Replacement	\$20,000
Pubic Works Equipment	GPS Robotic Lawn Mowers	2037	4 - Future	New Program/Service	\$60,000
Budget Funding Totals					<u>\$465,000</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Streets	Applewood Rd - Termination to Canterbury	4	2 - Near Term	Scheduled Replacement	\$ 57,360
Streets	Autumn Ct - Termination to Woodcrest	4	2 - Near Term	Scheduled Replacement	\$ 72,840
Streets	Ava Hope Court - Ava Hope Trl/Northwoods to termination	7	3 - Long Term	Scheduled Replacement	\$ 17,250
Streets	Ava Hope Trl - Ava Hope Ct/Northwoods to Termination	7	3 - Long Term	Scheduled Replacement	\$ 19,900
Streets	S Bay Shore Dr - Bayshore Dr/Country Ln/St Hwy 42 to Little Sister Rd	8	4 - Future	Scheduled Replacement	\$ 60,995
Streets	Birchwood Dr - Scandia Rd to Bluebird Ln	4	2 - Near Term	Scheduled Replacement	\$ 42,250
Streets	Birchwood Dr - Bluebird to Raven	4	2 - Near Term	Scheduled Replacement	\$ 2,650
Streets	Birchwood Dr - Raven to Trillium	4	2 - Near Term	Scheduled Replacement	\$ 24,265
Streets	Birchwood Dr - Trillium to Hill	4	2 - Near Term	Scheduled Replacement	\$ 73,900
Streets	Bittersweet Ln - Termination to Highland	4	2 - Near Term	Scheduled Replacement	\$ 11,875
Streets	Bluebird Ln - Birchwood to Cardinal	4	2 - Near Term	Scheduled Replacement	\$ 14,520
Streets	Bluffside Ln - Hwy 42 to Maple Dr	2	1 - Immediate	Scheduled Replacement	\$ 38,040
Streets	Canterbury Ln - Hwy 57 to Applewood	4	2 - Near Term	Scheduled Replacement	\$ 31,320
Streets	Canterbury Ln - Applewood to Termination	6	3 - Long Term	Scheduled Replacement	\$ 46,145
Streets	Cardinal Ct - termination to Bluebird Ln	2	1 - Immediate	Scheduled Replacement	\$ 23,750
Streets	Cardinal Ct - Bluebird to termination	3	2 - Near Term	Scheduled Replacement	\$ 23,210
Streets	Cherrywood Ct - Cherrywood Ln to Northwoods	3	2 - Near Term	Scheduled Replacement	\$ 52,250
Streets	Cherrywood Ln - Koessl Ln to Cherrywood Ct	8	4 - Future	Scheduled Replacement	\$ 34,870
Streets	Cherrywood Ln - Cherrywood Ct to Highland	8	4 - Future	Scheduled Replacement	\$ 17,435
Streets	Cherrywood Ln - Highland to Fieldcrest	8	4 - Future	Scheduled Replacement	\$ 20,350
Streets	Cherrywood Ln - Northwoods to Hwy 57	10	4 - Future	Scheduled Replacement	\$ 63,800
Streets	Claflin Ln - ZZ to Mill	3	2 - Near Term	Scheduled Replacement	\$ 18,480
Streets	Country Ln - Flint Ridge to S Bay Shore Dr	3	2 - Near Term	Scheduled Replacement	\$ 188,760
Streets	Country Walk Dr - 57 to Koessl	5	3 - Long Term	Scheduled Replacement	\$ 96,110
Streets	Country Walk Dr - Koessl to S Bay Shore Dr	5	3 - Long Term	Scheduled Replacement	\$ 62,860
Streets	Fieldcrest Ln - Fieldcrest Rd to Termination	private	3 - Long Term	Scheduled Replacement	\$ -
Streets	Fieldcrest Rd - Country Ln to Fieldcrest Ln	5	3 - Long Term	Scheduled Replacement	\$ 152,750
Streets	Fieldcrest Rd - Fieldcrest Ln to Cherrywood Ln	5	3 - Long Term	Scheduled Replacement	\$ 30,300
Streets	Fieldcrest Rd - Cherrywood Ln to 42	5	3 - Long Term	Scheduled Replacement	\$ 14,950
Streets	Fieldcrest Rd - Cherrywood to 42	5	3 - Long Term	Scheduled Replacement	\$ 71,250
Streets	Flint Ridge Rd - Woodcrest to Orchard	4	2 - Near Term	Scheduled Replacement	\$ 161,580
Streets	Forest Ln - 42 to Peterson Ct	4	2 - Near Term	Scheduled Replacement	\$ 12,780
Streets	Forest Ln - Peterson Ct to Woodland Dr	4	2 - Near Term	Scheduled Replacement	\$ 27,630
Streets	Forest Ln - Woodland to termination	5	3 - Long Term	Scheduled Replacement	\$ 7,110
Streets	Forest Ln - Woodland to termination	3	2 - Near Term	Scheduled Replacement	\$ 42,795
Streets	Gateway Dr - 42 to 57	8	4 - Future	Scheduled Replacement	\$ 30,503
Streets	Golf Rd - Little Sister to termination	4	2 - Near Term	Scheduled Replacement	\$ 80,378
Streets	N Highland Rd - Sunnyside to Jungwirth	3	2 - Near Term	Scheduled Replacement	\$ 21,100
Streets	N Highland Rd - Jungwirth to 42	2	1 - Immediate	Scheduled Replacement	\$ 44,900
Streets	S Highland Rd - Cherrywood Ln to Bittersweet Ln	10	4 - Future	Scheduled Replacement	\$ 58,080
Streets	S Highland Rd - Cherrywood Ln to Bittersweet Ln	10	4 - Future	Scheduled Replacement	\$ 7,900
Streets	S Highland Rd - Bittersweet Ln to 42	10	4 - Future	Scheduled Replacement	\$ 29,050
Streets	Hill Rd - Hill to N Spring	5	3 - Long Term	Scheduled Replacement	\$ 21,100
Streets	Hill Rd - N Spring to 42	5	3 - Long Term	Scheduled Replacement	\$ 18,500
Streets	Jungwirth Ct - N Highland to termination	7	3 - Long Term	Scheduled Replacement	\$ 31,675
Streets	Koessl Ln - Country Walk to Cherrywood Ln	5	3 - Long Term	Scheduled Replacement	\$ 29,040
Streets	Koessl Ln - Country Walk to Cherrywood Ln	5	3 - Long Term	Scheduled Replacement	\$ 21,100
Streets	Little Sister Rd - Pebble Beach to Golf	8	4 - Future	Scheduled Replacement	\$ 95,050
Streets	Little Sister Rd - Golf Rd to termination	3	2 - Near Term	Scheduled Replacement	\$ 47,513
Streets	Little Sister Rd - Golf Rd to termination	3	2 - Near Term	Scheduled Replacement	\$ 39,600
Streets	Maple Dr - 42 to Bluffside	4	2 - Near Term	Scheduled Replacement	\$ 55,440
Streets	Maple Dr - Bluffside to Parkview	3	2 - Near Term	Scheduled Replacement	\$ 11,060
Streets	Maple Dr - Parkview to Mill Rd	3	2 - Near Term	Scheduled Replacement	\$ 18,480
Streets	Mariners Pointe Dr - Sister Bluff to Sunnyside	6	3 - Long Term	Scheduled Replacement	\$ 61,105
Streets	Mariners Pointe Dr - Sunnyside to termination	6	3 - Long Term	Scheduled Replacement	\$ 13,090
Streets	Meadow Ln - 42 to termination	4	2 - Near Term	Scheduled Replacement	\$ 42,750
Streets	Meadow Ln - 42 to termination	3	2 - Near Term	Scheduled Replacement	\$ 14,280
Streets	Mill Rd - Maple Dr to Parkview Ln	4	2 - Near Term	Scheduled Replacement	\$ 34,870
Streets	Mill Rd - Parkview Ln to Post Office Ln	4	2 - Near Term	Scheduled Replacement	\$ 17,435
Streets	Mill Rd - 42 to Post Office Ln	4	2 - Near Term	Scheduled Replacement	\$ 20,350
Streets	Mill Rd - 42 to Spring	5	3 - Long Term	Scheduled Replacement	\$ 26,400
Streets	Mill Rd - Spring to Claflin	7	3 - Long Term	Scheduled Replacement	\$ 11,060
Streets	Mill Rd - Claflin to Woodcrest	6	3 - Long Term	Scheduled Replacement	\$ 26,400
Streets	Mill Rd - Claflin to Woodcrest	6	3 - Long Term	Scheduled Replacement	\$ 27,495
Streets	Mill Rd - Claflin to Woodcrest	3	2 - Near Term	Scheduled Replacement	\$ 57,000
Streets	Northwoods Dr - 57 to Ava Hope	9	4 - Future	Scheduled Replacement	\$ 55,900
Streets	Northwoods Dr - 57 to Ava Hope	9	4 - Future	Scheduled Replacement	\$ 7,450
Streets	Northwoods Dr - Ava Hope to Cherrywood Ln	9	5 - Future	Scheduled Replacement	\$ 41,250
Streets	Orchard - Flint Ridge to 57	9	3 - Long Term	Scheduled Replacement	\$ 126,700
Streets	Parkview Ln - Parkview to Mill	3	2 - Near Term	Scheduled Replacement	\$ 7,900
Streets	Parkview Dr - Maple to Parkview Ln	3	2 - Near Term	Scheduled Replacement	\$ 15,850

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Streets	Parkview Dr - Parkview Ct to termination	4	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 10,560
Streets	Pebble Beach Rd - Pebble Beach Rd to termination	3	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 25,320
Streets	Peterson Ct - Forest to termination	5	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 16,995
Streets	Pheasant Ct - Raven Ln to termination	4	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 29,050
Streets	Pheasant Ct - Raven Ln to termination	4	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 18,450
Streets	Post Office Ln	2	<u>1 - Immediate</u>	<u>Scheduled Replacement</u>	\$ 13,715
Streets	Raven Ln - Pheasant to Birchwood	4	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 18,500
Streets	Scandia Rd - Woodcrest to Birchwood	7	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 26,400
Streets	Scandia Rd - Birchwood to N Spring	7	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 26,400
Streets	Scandia Rd - N Spring to 42	7	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 34,300
Streets	Scandia Rd - Woodcrest to Old Stage	7	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 34,300
Streets	Sister Bluff Dr - Bayshore Dr to Mariners Pointe Dr	4	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 23,400
Streets	N Spring Rd - Scandia Rd to Hill Rd	5	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 134,650
Streets	S Spring Rd - Mill to Sunset	9	<u>4 - Future</u>	<u>Scheduled Replacement</u>	\$ 84,500
Streets	Sunny Ct - Sunnyside Rd to termination	8	<u>4 - Future</u>	<u>Scheduled Replacement</u>	\$ 29,040
Streets	Sunnyside Rd - Sunny Ct to termination	6	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 5,830
Streets	Sunnyside Rd - Sunny Ct to N Highland Rd	9	<u>4 - Future</u>	<u>Scheduled Replacement</u>	\$ 23,210
Streets	Sunnyside Rd - N Highland Rd to Mariners Pointe Dr	4	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 19,800
Streets	Sunset Dr - 42 to S Spring	7	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 29,040
Streets	Sunset Dr - S Spring to Woodcrest	3	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 72,600
Streets	Trillium Ln - Birchwood Dr to Hill Rd	4	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 84,205
Streets	Westwood Dr - Bayshore Dr to Woodland	3	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 16,650
Streets	Westwood Dr - Bayshore Dr to Woodland	3	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 52,800
Streets	Westwood Dr - Woodland to termination	2	<u>1 - Immediate</u>	<u>Scheduled Replacement</u>	\$ 28,530
Streets	Westwood Dr - Woodland to termination	3	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 30,870
Streets	Woodcrest - Plateau to ZZ	9	<u>4 - Future</u>	<u>Scheduled Replacement</u>	\$ 119,407
Streets	Woodcrest - ZZ to Mill	8	<u>4 - Future</u>	<u>Scheduled Replacement</u>	\$ 18,150
Streets	Woodcrest - Mill to Autumn Ct	6	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 24,100
Streets	Woodcrest - Autumn Ct to Sunset	6	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 23,750
Streets	Woodcrest - Sunset to Scandia	6	<u>3 - Long Term</u>	<u>Scheduled Replacement</u>	\$ 21,100
Streets	Woodland - Forest to Westwood	4	<u>2 - Near Term</u>	<u>Scheduled Replacement</u>	\$ 30,870
Storm Sewer	Mill Rd to Maple	1	<u>1 - Immediate</u>	<u>Replace Worn Out Equipment</u>	
Storm Sewer	Maple Drive to Bluffsides	1	<u>1 - Immediate</u>	<u>Replace Worn Out Equipment</u>	
Storm Sewer	Bluffsides Ln - Maple to 42	1	<u>1 - Immediate</u>	<u>Replace Worn Out Equipment</u>	
Budget Funding Totals					<u>\$ 4,030,575</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY		PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Library	Roof		2043	4 - Future	Scheduled Replacement	\$50,000
Budget Funding Totals						<u>\$50,000</u>

VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
N/A				Budget Funding Totals	\$ <u>-</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031**

Category:	Water
Program/Project Name:	Water Tower Painting
Program/Project #:	WATER-31-01

Department:	Water
Contact:	Utility Director
Type:	Equipment
Useful Life:	15 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Description

Scheduled maintenance item. Jungwirth Ct Water Tower.

Justification

Part of regular maintenance schedule.

Expenditures (Uses)	2027	2028	2029	2030	2031	Total
Water Tower Painting	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000

Funding Sources	2027	2028	2029	2030	2031	Total
Other Source	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000

Budget Impact/Other

Financial impact to budget - \$130,000 in 610-61500-366-000. Replacement funds will be moved to operating funds to cover the cost of the repainting.

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
WWTP	Chemical Feed Equipment - Polymer for sludge building	2032	3 - Long Term	Replace Worn Out Equipment	\$ 22,000
WWTP	Forceflow SO2 Scales - 2017 purchased (per pair cost)	2032	3 - Long Term	Scheduled Replacement	\$ 6,000
WWTP	Forceflow CL2 Scales - 2017 purchased (per pair cost)	2032	3 - Long Term	Scheduled Replacement	\$ 6,000
WWTP	Cummins Diesel Generator - 2004 purchased Model number DFCC-5679314	2032	3 - Long Term	Scheduled Replacement	\$ 75,000
WWTP	Kohler Portable Generator 20KW -2004 purchased	2032	2 - Near Term	Replace Worn Out Equipment	\$ 30,000
WWTP	Tuthill Gear Pump- Concentrator- Solids Pump - 2020 purchased	2035	3 - Long Term	Scheduled Replacement	\$ 15,797
WWTP	Pretreatment Screen	2036	3 - Long Term	Replace Worn Out Equipment	\$ 72,200
WWTP	Pretreatment Influent Flow Meter	2036	3 - Long Term	Replace Worn Out Equipment	\$ 7,100
WWTP	Pump & Grit Conveyor	2036	3 - Long Term	Replace Worn Out Equipment	\$ 50,200
WWTP	Septage & Flow Equalization Pumps	2036	3 - Long Term	Replace Worn Out Equipment	\$ 27,105
WWTP	Septage Receiving Pump	2037	3 - Long Term	Scheduled Replacement	\$ 10,000
WWTP	Furnace	2037	3 - Long Term	Scheduled Replacement	\$ 8,000
MLS	Raw Wastewater Pumps	2038	3 - Long Term	Replace Worn Out Equipment	\$ 100,000
MLS	MLS Generator	2038	3 - Long Term	Replace Worn Out Equipment	\$ 67,250
WWTP	Disinfection Equipment	2039	3 - Long Term	Replace Worn Out Equipment	\$ 280,000
WWTP	WAS Pump - Tuthill HD120IA1PC0B1BA000 - Concentrator Solids Pump	2040	3 - Long Term	Replace Worn Out Equipment	\$ 16,700
WWTP	Disc Aerators	2040	3 - Long Term	Replace Worn Out Equipment	\$ 150,000
WWTP	Grit chamber equipment	2040	3 - Long Term	Scheduled Replacement	\$ 57,600
WWTP	Grit Classifier equipment	2040	3 - Long Term	Scheduled Replacement	\$ 41,272
WWTP	Grit equipment painting & coating	2040	3 - Long Term	Scheduled Replacement	\$ 20,250
WWTP	Catwalk Repaint/Replace	2040	2 - Near Term	Replace Worn Out Equipment	\$ 255,000
WWTP	Driveway Asphalt - remove and replace	2045	4 - Future	Scheduled Replacement	\$ 252,540
WWTP	Flooring Replacement in Service Building	2045	4 - Future	Scheduled Replacement	\$ 8,829
WWTP	Pretreatment Building Roof Replacement	2045	4 - Future	Scheduled Replacement	\$ 7,460
WWTP	Service Building Roof Replacement	2045	4 - Future	Scheduled Replacement	\$ 46,160
WWTP	Solids Building Roof Replacement	2045	4 - Future	Scheduled Replacement	\$ 8,350
WWTP	Septage Receiving/Flow Equalization Tank	2045	4 - Future	Scheduled Replacement	\$ 38,797
WWTP	Aeration Tank	2045	4 - Future	Scheduled Replacement	\$ 245,000
WWTP	Secondary Clarifier Tank	2045	4 - Future	Scheduled Replacement	\$ 110,282
WWTP	Secondary Clarifier No. 1 Roof Gel Coating	2045	4 - Future	Scheduled Replacement	\$ 10,625
WWTP	RAS Pump Motor Replacement	2045	4 - Future	Scheduled Replacement	\$ 31,600
WWTP	NPW Pump Replacement	2045	4 - Future	Scheduled Replacement	\$ 10,019
WWTP	Sludge Blowers	2037	4 - Future	Scheduled Replacement	\$ 16,000
WWTP	Pumper Truck/Sludge Truck - 1991	2031	3 - Long Term	Replace Worn Out Equipment	\$ 95,000
WWTP	UV Disinfection System	2045	4 - Future	Scheduled Replacement	\$ 233,989
WWTP	Huber Sludge Thickener	2045	4 - Future	Scheduled Replacement	\$ 199,713
WWTP	New Course Bubble Aeration System Work for Sludge Storage Tank	2045	4 - Future	Scheduled Replacement	\$ 41,559
WWTP	Recoating of the Existing Exterior Piping	2045	4 - Future	Scheduled Replacement	\$ 9,848
MLS	Fuel Storage Tank	2050	3 - Long Term	Replace Worn Out Equipment	\$ 34,000
WWTP	Sewage Ejectors	2050	3 - Long Term	Replace Worn Out Equipment	\$ 20,300
Budget Funding Totals					<u>\$ 2,737,545</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Collection	Pumps - Gorman Rupp -XV6460-B - 1000GPM	2034	4 - Future	Scheduled Replacement	\$ 5,000
Collection	Pumps - Gorman Rupp -XV63B60-B - 300GPM	2034	4 - Future	Scheduled Replacement	\$ 5,000
Collection	Control Panels for all six (6) Lift Stations	2040	4 - Future	Scheduled Replacement	\$ 130,800
Budget Funding Totals					<u>\$ 140,800</u>

**VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
CAPITAL EXPENDITURE PLANNING
BEYOND 5-YEAR PERIOD**

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Marina	J Dock Finger Piers - 32 ft (6)	2032	3 - Long Term	Scheduled Replacement	\$ 25,000
Marina	J Dock Finger Piers - 40 ft (6)	2032	3 - Long Term	Scheduled Replacement	\$ 35,000
Marina	2013 Club Car golf cart - purchased 2018	2033	3 - Long Term	Increase Safety	\$ 6,500
Marina	D Dock Main Pier - fixed - 4620 sq ft	2035	4 - Future	Replace Worn Out Equipment	\$ 75,000
Marina	D Dock Finger Piers - 40 ft (9)	2035	4 - Future	Replace Worn Out Equipment	\$ 23,600
Marina	D Dock Finger Piers - 50 ft (1)	2035	4 - Future	Replace Worn Out Equipment	\$ 18,000
Marina	D Dock Finger Piers - 60 ft (2)	2035	4 - Future	Replace Worn Out Equipment	\$ 22,000
Marina	D Dock Finger Piers - 90 ft (1)	2035	4 - Future	Replace Worn Out Equipment	\$ 10,625
Marina	A Dock breakwater	2060	4 - Future	Scheduled Replacement	\$ 1,500,000
Marina	J Dock Breakwall	2060	4 - Future	Scheduled Replacement	\$ 1,200,000
Budget Funding Totals					<u>\$2,915,725</u>



STAFF REPORT

Date: October 12, 2026

To: Finance Committee
Re: 2027 Annual Budget Review

Attached is the Village of Sister Bay's proposed 2027 Annual Budget.



Village of Sister Bay 2027 Annual Budget

Drafted on October 7, 2026

Approved November X, 2026

2027 Budget and CIP Implementation Schedule
Village of Sister Bay

Description:	Responsibility:	Start:	End:	Meeting Date:
Prepare CIP Sheets for Department Heads/Administrator	Finance Specialist/Treasurer	6/1/2026	6/5/2026	
Submit CIP Sheets for Department Heads/Administrator Marina Parks and Streets Utilities Administration Fire Board Library SBAA	Finance Specialist/Treasurer; Village Administrator	6/8/2026	6/8/2026	
Preliminary Finance Committee Meeting (1)	Finance Committee			6/8/2026
Department Head/Administrator Submit Preliminary CIP Sheets	Department Head(s)	6/8/2026	6/19/2026	
Submit Budget Sheets for Department Heads/Administrator Marina Parks and Streets Utilities Administration Fire Board Library SBAA	Finance Specialist/Treasurer; Village Administrator	6/22/2026	6/22/2026	
Hold Individual Meetings with Department Heads to Discuss Submission of Preliminary CIP Sheets Marina Parks and Streets Utilities Administration	Finance Specialist/Treasurer; Village Administrator	6/22/2026	6/26/2026	
Compile Preliminary CIP	Finance Specialist/Treasurer	6/29/2026	6/30/2026	
Preliminary Finance Committee Meeting (2) 2027 CIP: Preliminary Review and Discussion	Finance Committee			7/13/2026
Department Head/Administrator Submit Preliminary Budget Sheets	Department Head(s)	6/22/2026	7/10/2026	
Hold Individual Meetings with Department Heads to Discuss Submission of Preliminary Budget Sheets Marina Parks and Streets Utilities Administration	Finance Specialist/Treasurer; Village Administrator	7/13/2026	7/17/2026	
Compile Preliminary Budget	Finance Specialist/Treasurer	7/20/2026	7/24/2026	
Preliminary Finance Committee Meeting (3) 2027 CIP: Preliminary Review and Discussion 2028 Budget: Preliminary Review and Discussion	Finance Committee	7/27/2026	7/31/2026	7/27/2026
Finalize Draft 2027 CIP and Budget	Finance Specialist/Treasurer; Village Administrator	8/1/2026	8/14/2026	
Finance Committee Meeting (4) 2027 Capital Improvement Plan 2027 Operational Budget	Finance Committee	8/17/2026	8/28/2026	8/31/2026
Village Board Meeting (1) Capital Improvement Plan Update	Village Board			9/15/2026
Finance Committee Meeting (5) 2027 Capital Improvement Plan (Workshop) 2027 Operational Budget (Workshop)	Finance Committee			10/12/2026
Village Board Meeting (2) 2027 Capital Improvement Plan (Update) 2027 Operational Budget (Update)	Village Board			10/20/2026
2027 Budget Hearing Notice Draft Budget Hearing Notice Submit Public Hearing Notice to Newspaper Publish Notice in Newspaper (15 days Prior to Public Hearing)	Finance Specialist/Treasurer Village Clerk Peninsula Pulse	10/21/2026	10/23/2026	10/21/2026 10/23/2026 10/30/2026
Finance Committee Meeting (5) 2027 Capital Improvement Plan (Finalize and Recommend Adoption) 2027 Operational Budget (Finalize and Recommend Adoption)	Finance Committee			11/9/2026
Village Board Meeting (3) 2027 Budget Public Hearing 2027 Capital Improvement Plan (Adoption) 2027 Operational Budget (Adoption)	Village Board			11/17/2026
2027 Budget Follow-Up Actions Formal Submission of County Forms and Worksheets Formal Submission of DOR Forms and Worksheets (Due December 15, 2026)	Finance Specialist/Treasurer	11/18/2026	11/27/2026	
Publish Adopted 2027 Budget and CIP on the Village's Website		11/30/2026	11/30/2026	

Legend	
	Capital Improvement Planning
	Operational Budget
	CIP and Budget / Staff Actions
	Finance Committee
	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	2023	2024	2025	2026	2027	%
General Fund	Actual	Actual	Actuals	Adopted Budget	Proposed Budget	Change
<u>Revenues</u>						
Property Taxes	2,247,591	2,583,823	2,620,241	2,628,243	2,628,243	0%
Other Taxes	51,416	57,854	58,542	65,463	65,652	0%
Intergovernmental Revenue	144,713	241,900	288,117	273,156	298,747	9%
Licenses & Permits	162,171	270,789	216,882	260,125	228,400	-12%
Fines, Forfeitures, and Penalties	9,161	3,214	9,296	2,500	9,000	260%
Public Charges for Services	27,419	37,510	40,337	39,700	82,400	108%
Miscellaneous Revenue	181,483	210,048	237,810	188,767	306,065	62%
Other Financing Sources	100,816	543,225	339,266	250,000	240,000	-4%
Applied Fund Balance	-	-	-	-	-	0%
Total General Fund Revenues	2,924,769	3,948,362	3,810,491	3,707,954	3,858,507	4%
<u>Expenditures</u>						
General Government	690,965	728,065	728,065	653,672	808,879	24%
Public Safety	185,221	199,088	199,088	204,502	235,180	15%
Public Works	753,060	751,180	751,180	745,675	806,629	8%
Health & Human Services	3,970	9,610	9,610	9,727	17,854	84%
Other Culture & Recreation	386,642	431,265	431,265	410,145	550,058	34%
Development	230,668	196,067	196,067	298,057	255,451	-14%
Transfers & Other Expenses	482,000	1,117,477	1,117,477	1,458,172	1,052,000	-28%
Total General Fund Expenditures	2,732,525	3,432,752	3,432,752	3,779,952	3,726,051	-1%
Beginning Fund Balance	1,494,210	1,686,454	2,242,064	2,619,804	2,165,959	
Actual or Projected Fund Balance	1,686,454	2,242,064	2,619,804	2,165,959	2,298,415	

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	1,230,264	3,858,507	3,726,051	2,938,213	3,070,670
Debt Service	790,000	737,975	1,527,975	1,505,752	(1,283,054)	(1,260,831)
Capital Improvement	-	3,875,500	3,875,500	2,714,202	9,431,707	10,593,005
Capital Funded by PRAT	-	434,000	434,000	355,000	989,485	556,687
Tax Increment District #1	924,300	42,951	967,251	886,275	1,226,923	1,307,899
Tax Increment District #2	67,413	106	67,519	28,699	72,696	111,516
Special Revenue Funds	-	52,000	52,000	56,642	62,295	57,653
Marina Proprietary Fund	-	2,499,953	2,499,953	2,137,016		
Water Proprietary Fund	-	931,278	931,278	-		
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	2027	2026	2025	NET INC/DEC
General Fund	\$ 1,628,243	\$ 2,007,523	\$ 1,506,241	\$ (379,280)
Debt Service Fund	\$ 790,000	\$ 790,000	\$ 790,000	\$ -
Capital Projects Fund	\$ 1,000,000	\$ 620,720	\$ 1,114,000	\$ 379,280
Tax Increment Districts	\$ 644,666	\$ 593,144	\$ 802,269	\$ 51,522

Property Tax Levy - 2024	4,212,510	Assessed Valuation 2024	804,565,200	Mill Rate - 2024/202	0.00523576
Property Tax Levy - 2025	4,011,387	Assessed Valuation 2025	826,124,200	Mill Rate - 2025/202	0.00485567
Property Tax Levy - 2026	4,062,909	Assessed Valuation 2026	837,560,900	Mill Rate - 2026/202	0.00485088
Base Percentage Change in Mill Rate from 2025 to 2026					-0.10%

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

2026 Levy 2025 Levy 2024 Levy



Village of Sister Bay 2027 Annual Budget

Governmental Funds 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
<u>Beginning Fund Balance</u>			3,998,183	5,255,566	6,438,261	12,741,577	8,488,352	8,488,352	8,716,612	9,780,179
<u>Revenues</u>										
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	301,381
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	82,400
MISCELLANEOUS REVENUES			567,414	534,789	764,516	729,119	250,904	401,768	1,033,378	1,265,988
DEBT PROCEEDS			-	-	7,300,000	-	-	-	5,550,000	2,000,000
GENERAL FUND - OTHER FINANCING SOURCES			714,939	1,032,916	1,974,452	2,405,743	194,430	388,860	1,673,595	2,029,975
Total Revenues			6,524,321	7,222,526	15,862,312	9,885,330	811,404	4,078,632	14,670,397	10,782,753
<u>Expenditures</u>										
GENERAL GOVERNMENT			660,606	690,965	728,065	663,527	227,442	410,498	991,888	808,879
PUBLIC SAFETY			211,451	185,221	199,088	209,568	50,066	98,914	222,900	235,180
PUBLIC WORKS			636,022	753,060	751,180	789,623	165,850	376,591	885,931	806,629
HEALTH & HUMAN SERVICES			5,556	3,970	9,610	9,588	334	667	9,854	17,854
CULTURE & RECREATION			341,849	409,193	474,824	436,536	91,020	200,079	565,163	606,700
CONSERVATION & DEVELOPMENT			62,200	230,668	196,067	233,591	75,244	109,149	269,075	255,451
CAPITAL OUTLAY			2,231,576	2,144,837	5,073,134	6,112,274	692,363	895,449	8,973,154	5,036,176
DEBT SERVICE			1,176,147	1,621,917	6,380,252	5,455,588	1,295,035	1,295,035	1,688,866	1,505,752
OTHER FINANCING USES			-	-	-	-	-	-	-	-
Total Expenditures			5,325,408	6,039,831	13,812,221	13,910,295	2,597,355	3,386,383	13,606,831	9,272,621
<u>Ending Fund Balance</u>			5,197,092	6,438,261	8,488,352	8,716,612	6,702,401	9,180,601	9,780,179	11,290,310
				6,438,261						



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
Beginning Fund Balance	1,211,571	1,494,210	1,686,454	2,242,064	2,757,674	2,757,674	2,757,674	2,805,757
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	298,747
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	82,400
MISCELLANEOUS REVENUES	80,887	181,483	210,048	210,048	82,926	154,590	211,269	306,065
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	3,858,507
Expenditures								
GENERAL GOVERNMENT	660,606	690,965	728,065	728,065	227,442	410,498	653,672	808,879
PUBLIC SAFETY	211,451	185,221	199,088	199,088	50,066	98,914	204,502	235,180
PUBLIC WORKS	636,022	753,060	751,180	751,180	165,850	376,591	745,675	806,629
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	550,058
DEVELOPMENT	62,200	230,668	196,067	196,067	75,244	109,149	298,057	255,451
TRANSFERS	435,000	482,000	1,117,477	1,117,477	168,180	336,360	1,458,172	1,052,000
Total Expenditures	2,302,037	2,732,525	3,432,752	3,432,752	766,457	1,517,628	3,779,952	3,726,051
Audit Adjustment								
Ending Fund Balance	1,494,211	1,686,454	2,242,064	2,757,674	2,165,959	4,402,650	2,805,757	2,938,213
Proof to Audit	1,494,210	1,686,447						
Fund Balance Classifications								
Nonspendable	93,138	95,000	95,000	95,000	95,000	95,000	95,000	95,000
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-



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
Unassigned Reserves	1,361,072	1,591,454	2,147,064	2,662,674	2,070,959	4,307,650	2,710,757	2,843,213
Total Fund Balance	1,454,210	1,686,454	2,242,064	2,757,674	2,165,959	4,402,650	2,805,757	2,938,213
Fund Balance Percentage	59.12%	58.24%	62.55%	77.57%	270.20%	283.84%	71.71%	76.31%
Amount Over/(Under) Reserve Policy 25%	\$785,563	\$908,323	\$1,288,876	\$1,804,486	\$1,879,345	\$3,928,243	\$1,765,769	\$1,911,701

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	362,272	239,602
Services	658,796	828,491	767,318	767,318	120,890	305,996	884,433	657,320
Operating & Maintenance	303,213	297,288	298,192	298,192	41,898	126,185	318,896	190,449
Non-Operating	699,719	749,321	1,405,474	1,405,474	310,092	531,650	1,424,936	241,541
Total Expenditures	2,302,037	2,727,751	3,430,423	3,430,423	766,077	1,517,628	3,976,082	1,850,688

General Fund Expenditures



[illegible]



Village of Sister Bay 2027 Annual Budget

100	General Fund Revenues	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
100-41000-000-000	GENERAL FUND - TAXES								
100-41110-000-000	GENERAL PROPERTY TAXES	2,001,675	2,247,591	2,583,823	2,620,241	-	2,628,243	2,628,243	2,628,243
100-41150-000-000	MANAGED FOREST LANDS	163	163	152	152	-	-	163	152
100-41160-000-000	OMITTED PROPERTY (PRIOR YRS)	-	-	-	-	-	-	-	-
100-41210-000-000	ROOM TAXES		50,959	57,600	57,600	-	-	65,000	65,500
100-41800-000-000	INTEREST & PENALTIES - TAXES	688	294	102	790	29	29	300	-
		2,002,526	2,299,007	2,641,678	2,678,783	29	2,628,272	2,693,706	2,693,895
100-43000-000-000	GENERAL FUND - INTERGOVERNMENTAL REVENUES								
100-43410-000-000	STATE SHARED REVENUE	9,036	9,036	84,955	52,626	-	-	9,036	53,883
100-43411-000-000	PERSONAL PROPERTY AID	4,117	4,117	4,117	29,291	-	29,291	30,000	29,293
100-43412-000-000	EXPENDITURE RESTRAINT	-	-	-	26,028	-	-	-	-
100-43413-000-000	SUPPLEMENTAL AID	-	-	-	7,656	-	-	52,775	9,558
100-43420-000-000	FIRE INSURANCE DUES	18,252	21,896	29,287	33,102	-	33,362	31,000	33,600
100-43430-000-000	COMPUTER AIDS	788	788	788	788	-	-	788	788
100-43531-000-000	STATE AID - ROADS	113,703	102,332	107,715	123,873	35,613	71,227	142,453	163,821
100-43610-000-000	STATE AID - MUNICIPAL SERVICES			-	-	-	-		
100-43650-000-000	FOREST LANDS	4	4	4	4	-	4	4	4
100-43690-000-000	STATE GRANTS - OTHER	1,661	134	7,701	6,999	-	-	-	-
100-43790-000-000	OTHER LOCAL GOV'T GRANTS	-	-	539	-	-	-	600	-
100-43791-000-000	RECYCLING REBATE	5,049	6,406	6,792	7,751	-	7,635	6,500	7,800
		152,610	144,713	241,900	288,117	35,613	141,518	273,156	298,747
100-44000-00-0000	GENERAL FUND - LICENSES AND PERMITS								
100-44110-000-000	LIQUOR	14,280	23,647	17,013	16,507	(100)	15,285	18,000	16,500
100-44120-000-000	OPERATORS LICENSES	1,835	1,275	1,865	890	-	690	1,800	1,500
100-44130-000-000	SODA	-	-	-	-	-	-	-	-
100-44140-000-000	CIGARETTE	70	90	350	250	-	50	250	250
100-44210-000-000	DOG LICENSES	176	249	68	161	110	120	75	150
100-44300-000-000	BUILDING	75,310	31,010	28,633	23,500	4,730	6,798	25,000	35,000
100-44410-000-000	REZONING PETITION & FEES	19,733	30,600	31,700	34,650	2,500	9,150	20,000	25,000
100-44990-000-000	OTHER PERMITS	52,825	75,300	191,160	140,925	15,125	136,275	195,000	150,000
		164,228	162,171	270,789	216,882	22,365	168,368	260,125	228,400
100-45000-000-000	GENERAL FUND - FINES, FORFEITS, AND PENALTIES								



Village of Sister Bay 2027 Annual Budget

100	General Fund Revenues	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
100-45100-000-000	COURT FINES	93	8,025	745	3,716	481	481	1,500	4,000
100-45210-000-000	CITATIONS/PKG TICKETS	1,700	1,136	2,469	5,580	55	165	1,000	5,000
		1,793	9,161	3,214	9,296	536	646	2,500	9,000
100-46000-00-0000	GENERAL FUND - PUBLIC CHARGES FOR SERVICES								
100-46110-000-000	ASSESSMENT LETTER FEES	3,780	2,910	2,940	2,070	120	120	3,000	2,000
100-46120-000-000	PLAN COMMISSION FEES	1,750	10,500	18,600	17,000	1,000	5,400	14,000	17,000
100-46140-000-000	PUBLISHING FEES	800	800	790	1,200	-	-	1,000	1,000
100-46150-000-000	TOURISM ZONE CHARGES	35,724	-	-	-	-	-	-	-
100-46161-000-000	MEMORIALS	2,000	2,500	1,250	2,000	-	1,000	500	48,000
100-46190-000-000	MISC CHARGES FOR SERVICES	256	385	4,324	830	2,279	2,668	1,250	1,250
100-46310-000-000	HWY DEPT CHGS REIMB	120	-	-	-	-	-	150	150
100-46350-000-000	TRANSPORTATION CHARGES & DONATIONS	11,500	-	-	3,000	-	-	10,000	3,000
100-46710-000-000	LIBRARY CHARGES	2,706	1,800	2,265	3,888	2,784	3,408	3,000	3,000
100-46720-000-000	PARK RENTAL	7,587	5,203	5,948	10,349	840	1,615	4,800	5,000
100-46741-000-000	FESTIVALS/EVENTS	-	-	-	-	-	-	-	-
100-46750-000-000	RECREATION CHARGES	3,971	3,321	1,392	-	-	2,500	2,000	2,000
		70,194	27,419	37,510	40,337	7,023	16,711	39,700	82,400
100-48000-00-0000	GENERAL FUND - MISCELLANEOUS REVENUES								
100-48110-000-000	INTEREST ON INVESTMENTS	25,689	133,303	161,290	184,141	74,029	133,037	150,000	265,000
100-48210-000-000	BLDG RENTAL - POST OFFICE	18,867	17,410	17,410	17,410	4,717	11,572	18,867	20,565
100-48215-000-000	POST OFFICE REIMB	-	2,036	861	956	-	-	2,500	1,000
100-48220-000-000	BLDG RENTAL - VILLAGE HALL	777	1,524	1,324	1,715	395	595	1,000	1,500
100-48240-000-000	BLDG RENTAL - FIRE STATION	1,277	1,497	1,315	1,178	889	1,514	1,500	1,500
100-48250-000-000	EMS BUILDING RENTAL CHARGES	28,636	13,968	14,037	6,956	2,506	5,650	10,000	10,000
100-48260-000-000	LAND LEASES	750	850	700	500	-	1	400	400
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	150	589	10,000	-	-	-	-
100-48422-000-000	INSURANCE RECOVERY	4,254	6,040	2,744	5,195	-	1,595	3,000	2,500
100-48500-000-000	DONATIONS	-	2,606	-	84	-	231	-	-
100-48510-000-000	INTEREST ON LEASE	-	1,876	1,184	464	-	-	1,000	600
100-48995-000-000	MISC OTHER REVENUE	637	223	8,594	9,212	390	395	500	3,000
		80,887	181,483	210,048	237,810	82,926	154,590	188,767	306,065
100-49000-00-0000	GENERAL FUND - OTHER FINANCING SOURCES								



Village of Sister Bay 2027 Annual Budget

100	General Fund Revenues	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
100-49250-000-000	TRANSFERS FROM TID FUND	-	-	440,000	245,000	-	-	145,000	145,000
100-49260-000-000	TRANSFERS FROM WATER: PILOT	59,795	55,519	57,030	52,233	13,750	27,500	55,000	55,000
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	52,644	45,297	46,195	42,033	12,500	25,000	50,000	40,000
	Applied Fund Balance				-	-		-	-
		112,439	100,816	543,225	339,266	26,250	52,500	250,000	240,000
	Total Revenues	2,584,677	2,924,769	3,948,362	3,810,491	174,741	3,162,604	3,707,954	3,858,507

Revenue Summary	2022	2023	2024	2025	3/31/2026	6/30/2025	2026 Budget	2027 Budget
TAXES	2,002,526	2,299,007	2,641,678	2,678,783	29	2,628,272	2,693,706	2,693,895
INTERGOVERNMENTAL REVENUE	152,610	144,713	241,900	288,117	35,613	141,518	273,156	298,747
LICENSES & PERMITS	164,228	162,171	270,789	216,882	22,365	168,368	260,125	228,400
FINES, FORFEITS & PENALTIES	1,793	9,161	3,214	9,296	536	646	2,500	9,000
PUBLIC CHARGES	70,194	27,419	37,510	40,337	7,023	16,711	39,700	82,400
MISCELLANEOUS REVENUES	80,887	181,483	210,048	237,810	82,926	154,590	188,767	306,065
OTHER FINANCING SOURCES	112,439	100,816	543,225	339,266	26,250	52,500	250,000	240,000
Total Revenues	2,584,677	2,924,769	3,948,362	3,810,491	174,741	3,162,604	3,707,954	3,858,507



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51100-00-0000	LEGISLATIVE - VILLAGE BOARD								
100-51100-111-000	FULL-TIME WAGES	41,488	40,675	47,863	56,675	10,625	22,113	57,000	57,000
100-51100-132-000	SOCIAL SECURITY	3,174	3,112	3,662	4,336	813	1,692	4,361	4,361
100-51100-143-000	RECOGNITION	313	297	157	411	547	1,100	500	500
100-51100-144-000	MILEAGE	28	-	42	352	54	54	100	100
100-51100-145-000	EXPENSE ALLOWANCE	50	99	-	153	-	131	250	250
100-51100-200-000	CONTRACTED SERVICES	3,060	1,110	188	188	-	-	-	-
100-51100-310-000	COMPUTER SOFTWARE/HARDWARE	132	1,232	2,683	79	-	-	4,000	6,600
100-51100-311-000	WEBSITE	533	1,348	-	23	4,400	4,400	2,000	2,000
100-51100-312-000	IT SUPPORT	2,008	1,049	1,271	1,768	-	500	2,500	2,500
100-51100-321-000	OFFICE SUPPLIES	8	628	89	90	15	15	500	500
100-51100-325-000	ADVERTISING & PUBLICATIONS	3,940	4,566	1,808	1,128	-	-	2,500	2,500
100-51100-332-000	EDUCATION/TRAINING	250	305	300	148	-	-	300	300
100-51100-333-000	CONFERENCES/MEETINGS	-	251	500	470	-	-	500	500
100-51100-512-000	WORKERS COMPENSATION	58	59	58	67	19	36	88	77
		55,042	54,729	58,620	65,886	16,472	30,039	74,599	77,188
100-51300-209-000	LEGAL - LEGAL								
100-51300-209-000	LEGAL	15,707	28,340	29,945	40,355	1,681	9,648	45,000	45,000
		15,707	28,340	29,945	40,355	1,681	9,648	45,000	45,000
100-51410-000-000	GENERAL ADMINISTRATION - ADMINISTRATION								
100-51410-111-000	FULL-TIME WAGES	56,904	103,946	107,165	48,636	8,596	22,575	50,870	44,514
100-51410-112-000	FULL-TIME OVERTIME WAGES	-	-	2,643	2,496	-	-	-	1,256
100-51410-113-000	COMP TIME - ADMIN			-	729	89	243	-	-
100-51410-114-000	UNWORKED WAGES	17,766	22,676	20,736	28,911	60,646	100,587	176,745	12,000
100-51410-115-000	BONUSES -ADMIN			-	2,325	-	-	-	-
100-51410-131-000	RETIREMENT	4,084	8,528	8,595	3,357	892	2,108	3,305	3,583
100-51410-132-000	SOCIAL SECURITY	4,814	9,513	9,320	6,602	5,308	9,425	3,512	3,800
100-51410-133-000	HEALTH	17,560	16,231	28,512	5,054	4,679	10,997	7,073	6,294
100-51410-134-000	DENTAL	534	1,105	1,734	635	286	598	405	328
100-51410-135-000	LIFE	505	882	829	540	19	59	236	64
100-51410-136-000	DISABILITY	411	811	170	169	34	102	174	184



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51410-137-000	HSA	3,813	7,392	5,302	578	1,549	3,250	1,235	970
100-51410-138-000	EAP	255	263	276	276	46	115	95	276
100-51410-140-000	VISION	-	181	203	66	28	62	47	41
100-51410-142-000	RECRUITMENT/TESTING	-	-	1,000	17,894	-	-	5,000	-
100-51410-143-000	RECOGNITION	900	900	888	1,080	111	226	900	900
100-51410-144-000	MILEAGE	282	253	226	136	-	-	1,000	250
100-51410-145-000	EXPENSE ALLOWANCE	377	486	23	147	159	159	1,000	250
100-51410-190-000	OTHER PERSONNEL SERVICES	465	450	500	-	-	-	500	500
100-51410-200-000	OTHER CONTRACTED SERVICES	29,248	-	-	-	800	800	-	5,000
100-51410-204-000	CELL PHONE	413	731	775	4	169	169	1,000	1,000
100-51410-302-000	COMPUTER EQUIPMENT	3,704	643	250	-	-	-	2,000	1,000
100-51410-310-000	COMPUTER SOFTWARE	1,391	2,311	2,036	3,074	404	553	1,750	1,750
100-51410-312-000	IT SUPPORT	8,639	5,631	7,034	8,340	2,070	4,170	7,000	7,000
100-51410-321-000	OFFICE SUPPLIES	2,632	2,365	532	2,469	1,435	2,761	3,000	3,000
100-51410-322-000	POSTAGE	5,059	4,574	1,420	2,867	421	681	3,300	3,300
100-51410-323-000	PUBLICATIONS/SUBSCRIPTIONS	-	129	82	90	-	-	300	300
100-51410-324-000	PRINTING/COPYING	6,773	8,886	6,305	5,941	1,347	2,365	6,000	6,000
100-51410-325-000	ADVERTISING & PUBLICATIONS	910	-	525	-	-	-	500	100
100-51410-326-000	OFFICE EQUIPMENT	840	-	44	211	-	414	500	500
100-51410-331-000	MEMBERSHIP DUES	1,904	2,014	2,454	3,134	4,810	4,810	4,500	3,500
100-51410-332-000	EDUCATION/TRAINING	90	289	364	99	-	-	300	250
100-51410-333-000	CONFERENCES/MEETINGS	-	146	-	-	-	-	1,500	1,000
100-51410-352-000	MINOR EQUIPMENT & TOOL- ADMIN	-	-	-	32	-	-	-	-
100-51410-353-000	GENERAL SUPPLIES	156	101	335	11	-	36	150	150
100-51410-392-000	MISCELLANEOUS	191	190	-	-	25	25	100	100
100-51410-512-000	WORKERS COMPENSATION	172	134	86	219	75	143	69	78
100-51410-520-000	Other Insurance Reimbursements	-	-	-	-	68	136	25,000	-
100-51410-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51410-551-000	OTHER FEES AND CHARGES	516	261	1,014	393	10	10	1,000	250
		171,308	202,019	211,378	146,513	94,077	167,579	310,066	109,488
100-51420-000-000	GENERAL ADMINISTRATION - CLERK								
100-51420-111-000	FULL-TIME WAGES	30,208	37,787	35,053	33,557	10,035	14,624	47,930	36,173



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51420-112-000	FULL-TIME OVERTIME WAGES	1,567	3,755	4,535	4,037	-	-	5,830	2,846
100-51420-113-000	COMP TIME	3,033	13	-	89	179	179	-	-
100-51420-114-000	UNWORKED WAGES	120	4,176	4,913	14,863	495	733	5,500	5,500
100-51420-131-000	RETIREMENT	2,583	3,189	2,861	2,820	771	1,119	3,493	2,774
100-51420-132-000	SOCIAL SECURITY	2,881	3,573	3,156	3,722	761	1,119	3,752	2,959
100-51420-133-000	HEALTH	4,437	5,206	4,528	6,005	4,852	5,799	17,093	13,043
100-51420-134-000	DENTAL	275	394	300	280	184	220	1,184	903
100-51420-135-000	LIFE	54	61	52	62	42	50	266	160
100-51420-136-000	DISABILITY	195	321	56	88	56	66	222	143
100-51420-137-000	HSA	1,724	3,667	2,703	4,648	1,014	1,212	3,515	1,668
100-51420-138-000	EAP	128	131	138	138	23	69	47	142
100-51420-140-000	VISION	-	51	39	15	24	29	150	62
100-51420-142-000	RECRUITMENT/TESTING/PHYSICALS	-	-	-	-	-	-	-	-
100-51420-143-000	RECOGNITION	450	450	450	-	-	-	-	-
100-51420-144-000	MILEAGE	459	275	66	190	61	61	125	125
100-51420-310-000	COMPUTER SOFTWARE HARDWARE	1,386	60	-	-	-	-	500	500
100-51420-312-000	IT SUPPORT	211	215	321	342	-	-	400	400
100-51420-325-000	PUBLIC NOTICES	-	-	-	599	17	428	-	-
100-51420-331-000	MEMBERSHIP DUES	65	65	65	65	65	65	200	200
100-51420-332-000	EDUCATION/TRAINING	199	279	400	450	68	567	400	400
100-51420-333-000	CONFERENCES/MEETINGS	405	255	-	229	-	-	650	650
100-51420-392-000	MISCELLANEOUS	-	-	-	20	-	-	-	-
100-51420-512-000	WORKERS COMPENSATION	57	65	50	71	26	49	94	108
100-51420-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51420-551-000	OTHER FEES AND CHARGES	-	-	-	141	33	33	-	-
		50,438	63,990	59,686	72,431	18,704	26,421	91,351	68,756
100-51430-000-000	GENERAL ADMINISTRATION - ELECTIONS								
100-51430-111-000	FULL-TIME WAGES	3,926	2,182	6,250	4,397	3,659	6,073	9,572	19,731
100-51430-112-000	FULL-TIME OVERTIME W	923	761	230	641	-	-	2,791	949
100-51430-114-000	UNWORKED WAGES				900	143	203		
100-51430-121-000	PART-TIME WAGES	4,675	2,568	4,438	2,445	216	1,956	2,530	2,660
100-51430-122-000	PART-TIME OVERTIME W	345	178	405	-	-	-	-	-



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51430-131-000	RETIREMENT	356	249	538	422	274	475	661	1,513
100-51430-132-000	SOCIAL SECURITY	725	423	844	490	271	470	903	1,614
100-51430-133-000	HEALTH	824	616	1,230	1,250	1,634	2,724	3,234	7,115
100-51430-134-000	DENTAL	59	46	84	66	62	107	224	492
100-51430-135-000	LIFE	8	5	12	12	14	24	50	87
100-51430-136-000	DISABILITY	30	17	32	23	19	31	42	78
100-51430-137-000	HSA	-		65	245	341	569	665	1,455
100-51430-140-000	VISION	-	7	12	7	8	14	28	34
100-51430-144-000	MILEAGE	119	94	306	164	62	93	146	200
100-51430-310-000	COMPUTER SOFTWARE	1,678	1,661	8,133	1,197	-	-	2,000	2,000
100-51430-321-000	OFFICE SUPPLIES	117	-	31	48	-	64	150	150
100-51430-322-000	POSTAGE	656	235	659	298	234	246	300	300
100-51430-324-000	PRINTING/COPYING	109	-	158	21	-	13	25	25
100-51430-325-000	PUBLIC NOTICES	-	87	111	-	-	-	45	45
100-51430-332-000	EDUCATION/TRAINING	-	-	201	99	-	56	150	150
100-51430-333-000	CONFERENCES & MEETINGS				95	-	-		
100-51430-353-000	GENERAL SUPPLIES	473	657	580	293	-	163	350	400
		15,023	9,786	24,319	13,115	6,938	13,280	23,866	38,998
100-51510-000-000	FINANCIAL ADMINISTRATION - Financial Specialist/TREASURER								
100-51510-111-000	FULL-TIME WAGES	40,834	47,011	57,204	60,681	12,048	22,103	83,405	88,830
100-51510-112-000	Full-Time Overtime Wages				-	-	-	6,027	6,220
100-51510-114-000	UNWORKED WAGES	5,333	10,094	23,996	3,792	613	3,168	7,812	1,000
100-51510-131-000	RETIREMENT	2,927	3,741	1,480	4,915	1,012	2,105	6,378	6,570
100-51510-132-000	SOCIAL SECURITY	2,721	3,733	2,870	4,996	982	1,993	7,318	7,323
100-51510-133-000	HEALTH	8,047	9,188	1,354	6,592	1,457	2,530	19,387	23,321
100-51510-134-000	DENTAL	710	727	84	404	82	140	1,201	1,575
100-51510-135-000	LIFE	55	53	3	101	14	24	122	132
100-51510-136-000	DISABILITY	288	473	(114)	251	59	103	276	337
100-51510-137-000	HSA	2,268	2,142	1,639	3,487	628	1,078	3,658	4,802
100-51510-138-000	EAP	128	131	138	138	23	69	47	138
100-51510-139-000	BENEFIT FEES	-	-	-	-	-	-	-	-
100-51510-140-000	VISION	-	126	2	50	8	14	148	100



Village of Sister Bay 2026 Annual Budget

51000	General Government	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
100-51510-142-000	RECRUTING			-	2	-	-		
100-51510-143-000	RECOGNITION	450	450	450	600	-	-	450	450
100-51510-144-000	MILEAGE	617	402	751	81	-	-	1,000	250
100-51510-145-000	EXPENSE ALLOWANCE	250	136	91	-	-	-	300	100
100-51510-200-000	OTHER CONTRACTED SERVICES	2,827	2,860	4,995	17,016	2,680	4,480	20,100	20,000
100-51510-310-000	COMPUTER SOFTWARE/HARDWARE	2,837	9,144	4,594	3,907	2,125	4,993	6,550	24,757
100-51510-312-000	IT SUPPORT	331	215	321	402	120	120	750	750
100-51510-322-000	POSTAGE	952	1,083	1,129	1,332	124	234	1,200	1,200
100-51510-325-000	ADVERTISING & PUBLIC NOTICES	230	245	190	247	-	-	350	350
100-51510-331-000	MEMBERSHIP DUES	746	404	489	25	-	41	900	500
100-51510-332-000	EDUCATION/TRAINING	55	295	3,298	-	-	-	500	250
100-51510-333-000	CONFERENCES/MEETINGS	785	1,459	2,000	175	-	-	2,000	500
100-51510-392-000	MISCELLANEOUS EXPENSES	172	-	-	108	-	-	200	200
100-51510-512-000	WORKERS COMPENSATION	47	50	31	101	28	53	165	165
100-51510-523-000	UNEMPLOYMENT COSTS	-	-	-	-	-	-	-	-
100-51510-550-000	BANK SERVICES CHARGES & FEES	2,777	2,959	3,327	4,882	360	903	3,000	3,000
100-51510-551-000	OTHER FEES	3	-	-	-	-	-	50	50
		76,389	97,121	110,323	114,284	22,361	44,152	173,294	192,870
100-51520-200-000	FINANCIAL ADMINISTRATION - PROPERTY ASSESSMENT								
100-51520-200-000	PROPERTY ASSESSMENT SERVICES	28,500	28,500	28,500	28,500	12,228	24,456	48,920	48,920
		28,500	28,500	28,500	28,500	12,228	24,456	48,920	48,920
100-51530-210-000	FINANCIAL ADMINISTRATION - AUDITING								
100-51530-210-000	AUDITING & CONSULTING	13,651	15,650	41,888	20,970	9,377	14,627	30,000	25,000
		13,651	15,696	41,888	20,970	9,377	14,627	30,000	25,000
100-51600-000-000	GENERAL BUILDINGS AND PLANT - GENERAL								
100-51600-111-000	FULL-TIME WAGES	7,153	15,355	15,979	25,594	7,470	14,020	16,279	15,653
100-51600-112-000	FULL-TIME OVERTIME	107	484	289	584	172	222	434	1,044
100-51600-121-000	PART-TIME WAGES	1,119	109	415	2,817	1,420	2,402	152	431
100-51600-131-000	RETIREMENT	471	1,087	1,124	1,803	497	972	1,192	1,239
100-51600-132-000	SOCIAL SECURITY	586	1,142	1,209	2,116	660	1,214	1,390	1,515



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51600-133-000	HEALTH	1,371	4,058	4,533	7,999	2,655	4,786	5,775	5,929
100-51600-134-000	DENTAL	118	291	316	473	165	297	347	368
100-51600-135-000	LIFE	9	30	17	22	7	13	28	16
100-51600-136-000	DISABILITY	39	83	55	88	28	50	62	62
100-51600-137-000	HSA	211	156	101	273	-	-	1,188	1,213
100-51600-140-000	VISION	-	43	48	64	19	34	39	39
100-51600-200-000	CONTRACTED SERVICES	653	2,181	2,896	1,096	1,114	1,507	3,300	5,000
100-51600-201-000	ELECTRIC/GAS	10,045	12,163	11,272	13,892	1,018	3,026	16,000	16,000
100-51600-202-000	WATER/SEWER/STORM	2,175	1,980	1,923	2,789	-	869	2,450	2,450
100-51600-203-000	PHONE	674	786	893	760	26	223	800	800
100-51600-205-000	INTERNET	2,015	2,045	2,045	2,023	540	540	2,250	2,250
100-51600-206-000	TELEVISION	40	-	-	-	-	-	-	-
100-51600-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	-	-
100-51600-353-000	GENERAL SUPPLIES	270	210	224	331	-	-	500	500
100-51600-361-000	REPAIRS & MAINTENANCE	15	-	509	123	26	26	500	500
100-51600-362-000	GROUPS MAINTENANCE	-	23	-	-	-	-	500	500
100-51600-366-000	BUILDING MAINTENANCE	8,040	933	763	86	-	-	2,021	2,021
100-51600-401-000	CUSTODIAL SUPPLIES	5,539	6,766	7,106	6,156	660	2,350	7,000	9,500
100-51600-510-000	PROPERTY & LIAB INSURANCE	8,076	8,813	9,065	9,266	10,357	10,357	9,729	12,000
		48,725	58,738	60,783	78,355	26,836	42,909	71,936	79,030
100-51610-000-000	BUILDINGS - VILLAGE HALL								
100-51610-200-000	OTHER CONTRACTED SERVICES	-	217	-	-	-	-	500	15,000
100-51610-201-000	ELECTRIC/GAS	7,423	6,676	2,600	2,354	277	1,081	4,000	4,000
100-51610-202-000	WATER/SEWER/STORM	2,260	2,244	2,117	2,346	-	518	2,750	2,750
100-51610-203-000	PHONE	482	480	480	280	-	-	500	500
100-51610-205-000	INTERNET	1,814	1,564	1,844	1,962	549	1,114	1,850	1,850
100-51610-352-000	MINOR EQUIPMENT	-	-	-	-	-	-	-	-
100-51610-353-000	GENERAL SUPPLIES	20	-	104	13	-	-	100	100
100-51610-361-000	REPAIRS AND MAINTENANCE	1,185	727	428	648	183	183	1,000	1,000
100-51610-366-000	BUILDING MAINTENANCE	3,171	3,855	288	936	-	194	3,000	3,000
100-51610-408-000	MISCELLANEOUS	-	-	-	-	-	-	-	-
100-51610-599-000	LICENSE & PERMIT FEES				153	-	-		



Village of Sister Bay 2026 Annual Budget

51000	General Government	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
		16,354	15,763	7,861	8,692	1,010	3,090	13,700	28,200
100-51620-000-000	BUILDINGS - POST OFFICE								
100-51620-111-000	FULL-TIME WAGES	-	2,795	1,456	707	242	242	1,628	1,114
100-51620-112-000	FULL-TIME OVERTIME	-	108	37	-	-	-	-	-
100-51620-121-000	PART TIME Wages - POST OFFICE	-	40	-	234	-	-	-	-
100-51620-131-000	RETIREMENT	-	195	103	49	17	17	119	91
100-51620-132-000	SOCIAL SECURITY	-	202	104	68	17	17	139	117
100-51620-133-000	HEALTH	-	914	538	281	95	95	577	474
100-51620-134-000	DENTAL	-	65	37	17	6	6	35	30
100-51620-135-000	LIFE	-	2	2	1	0	0	3	1
100-51620-136-000	DISABILITY	-	11	6	3	1	1	6	4
100-51620-140-000	VISION	-	9	6	3	1	1	4	3
100-51620-366-000	BUILDING MAINTENANCE	992	17,786	506	5,840	-	-	4,000	4,000
		992	22,127	2,794	7,202	380	380	6,511	5,834
100-51630-000-000	BUILDINGS - FIRE STATION								
100-51630-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-51630-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-51630-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-51630-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-51630-133-000	HEALTH	-	-	-	-	-	-	-	-
100-51630-134-000	DENTAL	-	-	-	-	-	-	-	-
100-51630-135-000	LIFE	-	-	-	-	-	-	-	-
100-51630-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-51630-200-000	OTHER CONTRACTED SERVICES	2,165	2,110	1,720	1,015	540	671	3,000	3,000
100-51630-201-000	ELECTRIC/GAS	32,659	33,274	22,986	24,261	8,388	16,748	35,000	35,000
100-51630-202-000	WATER/SEWER/STORM	8,667	8,884	8,599	9,422	-	2,407	10,000	10,000
100-51630-207-000	RECYCLING	728	590	689	696	781	387	750	750
100-51630-353-000	GENERAL SUPPLIES	370	239	309	238	107	171	350	350
100-51630-362-000	GROUND MAINTENANCE	-	-	-	848	-	411	1,000	1,000
100-51630-366-000	BUILDING MAINTENANCE	92,052	3,683	15,000	9,084	3,626	3,626	5,000	5,000
100-51630-369-000	EQUIPMENT MAINTENANCE	14,790	24,410	22,278	1,988	651	651	18,000	10,000



Village of Sister Bay 2026 Annual Budget

51000 General Government		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
100-51630-401-000	CUSTODIAL SUPPLIES	118	-	-	-	-	-	150	150
100-51630-408-000	MISCELLANEOUS	-	-	-	-	-	-	-	-
		151,550	73,189	71,580	47,553	14,094	25,071	73,250	65,250
100-51640-000-000	BUILDINGS - ADMINISTRATION BUILDING								
100-51640-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-51640-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-51640-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-51640-133-000	HEALTH	-	-	-	-	-	-	-	-
100-51640-134-000	DENTAL	-	-	-	-	-	-	-	-
100-51640-135-000	LIFE	-	-	-	-	-	-	-	-
100-51640-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-51640-200-000	OTHER CONTRACTED SERVICES	288	864	673	739	-	-	7,000	2,000
100-51640-201-000	ELECTRIC/GAS	4,729	5,699	5,111	5,294	940	3,226	5,000	5,000
100-51640-202-000	WATER/SEWER/STORM	776	832	797	906	-	285	1,000	1,000
100-51640-203-000	PHONE	1,896	3,115	2,371	2,226	195	761	2,500	2,500
100-51640-205-000	INTERNET	1,946	900	1,920	1,784	480	935	2,100	2,100
100-51640-352-000	MINOR EQUIPMENT			-	-	-	-		
100-51640-353-000	GENERAL SUPPLIES	18	85	-	101	13	13	100	100
100-51640-361-000	REPAIRS & MAINTENANCE	446	94	-	387	-	-	400	400
100-51640-362-000	GROUPS MAINTENANCE	150	-	-	-	-	-	500	500
100-51640-366-000	BUILDING MAINTENANCE	210	1,197	-	590	-	57	1,000	1,000
		10,458	12,786	10,871	12,027	1,629	5,277	19,600	14,600
100-51910-000-000	OTHER GENERAL GOVERNMENT - TAX REFUNDS & JUDGEMENTS								
100-51910-390-000	TAX REFUNDS	-		-	-	-	-	-	-
100-51910-391-000	UNCOLLECTIBLE TAXES	38	46	-	-	-	-	50	-
100-51931-514-000	CRIME INSURANCE	-	664	196	216	47	101	745	745
100-51938-510-000	PROPERTY & LIABILITY INSURANCE	6,431	7,470	6,636	7,429	1,611	3,468	9,000	9,000
100-51980-000-000	MISCELLANEOUS	-	-	2,685	-	-	-	-	-
		6,469	8,180	9,517	7,645	1,658	3,569	9,795	9,745



Village of Sister Bay 2026 Annual Budget

51000 General Government		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 General Government Expenditures	660,606	690,965	728,065	663,527	227,442	410,498	991,888	808,879
	Wages	215,502	291,770	332,114	291,845	116,406	211,443	474,505	296,921
	Benefits & Personnel	74,136	97,470	95,062	96,887	33,292	59,889	116,682	113,416
	Services	174,840	163,795	177,226	180,876	41,784	88,477	245,770	256,870
	Operating & Maintenance	177,991	113,069	98,228	67,294	22,947	35,400	105,991	116,199
	Non-Operating	18,138	20,475	23,148	22,785	12,634	15,289	48,940	25,473
	Total General Government Expenditures	660,606	686,578	725,777	659,686	227,063	410,498	991,888	808,879



Village of Sister Bay 2027 Annual Budget

52000	Public Safety	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
100-52100-000-000	LAW ENFORCEMENT								
100-52100-200-000	SHERIFF SECURITY SERVICES	4,129	1,693	5,221	4,372	-	-	6,000	6,000
		4,129	1,693	5,221	4,372	-	-	6,000	6,000
100-52200-000-000	FIRE PROTECTION								
100-52200-000-000	FIRE DEPARTMENT SUPPORT	155,064	159,248	171,032	186,838	46,725	93,450	186,900	197,180
		155,064	159,248	171,032	186,838	46,725	93,450	186,900	197,180
100-52400-000-000	INSPECTION								
100-52400-200-000	BUILDING INSPECTION SERVICES	52,258	24,280	22,835	18,358	3,341	5,464	30,000	32,000
		52,258	24,280	22,835	18,358	3,341	5,464	30,000	32,000
	Total Public Safety Expenditures	211,451	185,221	199,088	209,568	50,066	98,914	222,900	235,180
	Wages	-	-	-	-	-	-	-	-
	Benefits & Personnel	-	-	-	-	-	-	-	-
	Services	56,386	25,973	28,056	22,729	3,341	5,464	36,000	38,000
	Operating & Maintenance	-	-	-	-	-	-	-	-
	Non-Operating	155,064	159,248	171,032	186,838	46,725	93,450	186,900	197,180
		211,451	185,221	199,088	209,568	50,066	98,914	222,900	235,180



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
100-53311-000-000	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	3,000
100-53312-144-000	MILEAGE	256	-	-	34	-	-	600	100
100-53312-145-000	EXPENSE ALLOWANCE	200	54	-	197	-	-	300	200
100-53312-190-000	OTHER PERSONNEL SERVICES	300	841	600	13	-	-	600	100
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	100



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	
100-53312-332-000	EDUCATION/TRAINING	1,663	2,827	1,090	1,498	100	100	1,800	1,500
100-53312-333-000	CONFERENCES/MEETINGS	-	245	822	1,008	-	-	2,400	
100-53312-351-000	MEDICAL/SAFETY SUPPLIES	3,029	3,920	2,329	1,744	326	2,938	4,000	1,750
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	1,750
100-53312-403-000	SHOP/BUILDING SUPPLIES	3,850	1,147	1,442	1,079	1,354	1,687	2,100	7,000
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	340,712
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	12,000
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	37,380
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



100-53317-000-000 PUBLIC WORKS - SNOW & ICE



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
100-53317-111-000	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	2,000
100-53318-312-000	INFORMATION TECHNOLOGY		2,329	-	-	-	-	-	-
100-53318-353-000	GENERAL SUPPLIES	523	3,548	339	2,003	-	399	2,500	2,000
100-53318-361-000	REPAIRS & MAINTENANCE	1,414	387	-	-	-	-	1,000	-
		3,074	10,218	1,980	3,803	243	641	6,500	4,000
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
		-	-	-	-	-	-	-	-
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-SEASONAL 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	-
		16,763	30,614	31,140	21,858	5,040	12,356	39,391	28,128
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	16,000
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	17,000
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



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
100-53441-132-000	SOCIAL SECURITY	173	103	421	318	78	150	556	814
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	-
100-53441-312-000	IT SUPPORT	1,000	2,993	3,093	-	-	-	3,150	-
100-53441-361-000	REPAIRS & MAINTENANCE	3,911	361	6,155	-	508	508	5,000	-
		13,115	10,751	23,812	6,161	2,051	3,456	31,270	19,420
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	1,000
100-53520-301-000	GAS, OIL & FLUIDS	4,124	1,842	2,552	3,355	62	62	4,500	4,000
100-53520-351-000	MEDICAL/SAFETY SUPPLIES	47	-	-	-	-	-	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	500
100-53520-408-000	MISCELLANEOUS	-	-	323	-	-	-	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	24,416



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
100-53620-000-000	PUBLIC WORKS -REFUSE AND GARBAGE COLLECTION								
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	8,500
100-53640-211-000	WEED CONTROL	12,315	13,115	11,676	3,849	-	1,350	7,000	4,200
		12,315	13,115	11,676	3,849	-	1,650	15,500	12,700
	Total Public Works Expenditures	636,022	753,060	751,180	789,623	165,850	376,591	885,931	806,629
	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	126,186
	Services	304,101	331,335	339,134	347,869	45,382	135,220	377,000	362,450
	Operating & Maintenance	83,121	104,333	103,633	83,993	13,425	49,167	119,105	74,250
	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	806,629



Village of Sister Bay 2027 Annual Budget

54000 Health & Human Services		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
100-54100-000-000	HEALTH & HUMAN SERVICES - ANIMAL CONTROL								
100-54100-121-000	PART-TIME WAGES	1,147	1,200	1,305	1,135	300	600	1,482	1,482
100-54100-132-000	SOCIAL SECURITY	88	92	100	87	23	46	113	113
100-54100-144-000	MILEAGE	44	-	151	55	-	-	200	200
100-54100-512-000	WORKERS COMP	2	51	45	40	11	21	59	59
		1,281	1,343	1,600	1,317	334	667	1,854	1,854
100-54910-000-000	HEALTH & HUMAN SERVICES - CEMETERY								
100-54910-000-000	CEMETERY	4,275	2,627	8,010	8,271	-	-	8,000	16,000
		4,275	2,627	8,010	8,271	-	-	8,000	16,000
Total Health & Human Services Expenditures		5,556	3,970	9,610	9,588	334	667	9,854	17,854
Wages		1,147	1,200	1,305	1,135	300	600	1,482	1,482
Benefits & Personnel		132	92	251	141	23	46	313	313
Services		4,275	2,627	8,010	8,271	-	-	8,000	16,000
Operating & Maintenance		-	-	-	-	-	-	-	-
Non-Operating		2	51	45	40	11	21	59	59
		5,556	3,970	9,610	9,588	334	667	9,854	17,854



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
100-55110-000-000	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	1,250
100-55191-000-000	HISTORICAL SOCIETY	30,000	5,000	5,000	15,000	15,000	15,000	15,000	30,000
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	41,750
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



Village of Sister Bay 2027 Annual Budget

55000	Culture, Recreation & Educa	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
100-55193-135-000	LIFE	5	11	10	10	2	3	20	14
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	GROUPS REPAIR & MAINTEN/	29	435	-	-	-	-	200	-
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	-	-	-	300	-
		48,954	79,612	83,688	85,476	2,221	22,327	100,305	112,536
100-55190-000-000	CRE - OTHER CULTURE & ORGANIZATIONS								
100-55194-000-000	DOOR COUNTY HUMANE SOCIE	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	-	-	-	-	-
		1,623	6,000	11,000	5,000	5,000	5,000	-	-
100-55200-000-000	CRE - PARKS								
100-55200-111-000	FULL-TIME WAGES	45,703	57,854	85,636	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



Village of Sister Bay 2027 Annual Budget

55000	Culture, Recreation & Educa	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
100-55200-140-000	VISION	0	191	293	159	12	40	241	244
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	-
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	14,100
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	5,000
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	-
		101,291	151,442	198,671	189,760	19,088	62,240	233,252	265,497
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	1,300
100-55201-202-000	WATER/SEWER	199	205	205	246	-	39	275	275
100-55201-353-000	GENERAL SUPPLIES	626	419	489	-	-	-	500	-
100-55201-362-000	GROUNDS MAINTENANCE	-	-	-	-	-	-	-	2,000
		2,095	1,834	2,014	1,491	375	789	2,095	3,575
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	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

55000	Culture, Recreation & Educa	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
100-55203-000-000	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	6,000
100-55300-392-000	MISCELLANEOUS	9,214	282	206	-	-	-	200	200
		9,214	10,728	10,480	6,890	135	15,273	11,603	9,662
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



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
100-55400-132-000	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	-
100-55400-353-000	GENERAL SUPPLIES	768	260	809	1,282	-	127	1,500	-
100-55400-361-000	REPAIRS & MAINTENANCE	2,206	5,534	4,032	276	-	1,115	5,000	1,000
100-55400-362-000	GROUPS 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	-
		51,373	57,339	59,509	51,945	13,812	30,639	75,548	69,056
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	1,500
100-55403-361-000	REPAIRS AND MAINTENANCE	-	-	-	-	-	-	2,500	-
		1,558	1,624	2,047	2,065	160	1,030	5,000	3,500
Total Other Culture & Recreation Expenditures		291,202	386,642	431,265	405,920	79,340	185,449	504,186	550,058
	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



Village of Sister Bay 2027 Annual Budget

55000	Culture, Recreation & Educa	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
	Services	103,983	145,681	159,405	156,257	21,231	63,408	167,033	166,163
	Operating & Maintenance	42,101	79,887	63,056	67,720	4,940	34,416	74,000	71,300
	Non-Operating	32,923	11,500	18,244	22,400	32,609	32,609	27,500	40,500
	Capital Outlay	-	-	-	-	-	-	-	-
		291,202	386,642	431,265	405,920	79,340	185,449	504,186	550,058
		-	-	-	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

56000 Conservation & Development		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
100-56110-000-000	FORESTRY								
100-56110-111-000	FULL-TIME WAGES	-	6,652	123	771	468	873	1,628	1,563
100-56110-121-000	PART-TIME WAGES	-	632	128	-	-	-	280	796
100-56110-131-000	RETIREMENT	-	452	9	54	34	63	119	124
100-56110-132-000	SOCIAL SECURITY	-	512	-	56	34	64	139	152
100-56110-133-000	HEALTH	-	1,956	-	222	132	231	577	593
100-56110-134-000	DENTAL	-	136	-	13	7	13	35	37
100-56110-135-000	LIFE	-	5	-	1	1	1	3	1
100-56110-136-000	DISABILITY	-	38	-	3	2	4	6	8
100-56110-140-000	VISION	-	19	-	2	1	1	4	5
100-56110-200-000	CONTRACTED SERVICES	-	35	14,396	-	-	-	5,000	5,000
		-	10,438	14,656	1,121	679	1,251	7,791	8,279
100-56200-000-000	ENVIRONMENTAL PROTECTION - GREEN TIER								
100-56200-144-000	MILEAGE	-	-	-	-	-	-	250	500
100-56200-200-000	SERVICES & GENERAL SUPPORT	-	-	-	-	-	-	1,000	2,000
100-56200-311-000	WEBSITE	-	-	23	-	-	23	250	500
100-56200-325-000	ADVERTISING & NOTICES	-	-	448	495	-	-	750	1,500
100-56200-332-000	EDUCATION	-	-	-	-	-	-	150	300
100-56200-353-000	GENERAL SUPPLIES	-	-	-	-	-	180	100	200
		-	-	471	495	-	203	2,500	5,000
100-56300-000-000	PLANNING								
100-56300-121-000	PART-TIME WAGES	725	-	-	-	-	-	-	-
100-56300-132-000	SOCIAL SECURITY	55	-	-	-	-	-	-	-
100-56300-200-000	CONTRACTED SERVICES	438	-	14,396	13,226	-	-	37,800	10,000
		1,218	-	14,396	13,226	-	-	37,800	10,000
100-56400-000-000	ZONING								
100-56400-111-000	FULL-TIME WAGES	-	-	32,764	80,658	11,620	21,535	46,991	54,379
100-56400-112-000	FULL-TIME WAGES OT	-	-	-	829	-	-	-	1,256
100-56400-114-000	UNWORKED WAGES	-	-	-	1,888	435	611	-	-
100-56400-121-000	PART-TIME WAGES	725	-	-	19,575	1,105	8,692	19,776	29,475



Village of Sister Bay 2027 Annual Budget

56000 Conservation & Development		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
100-56400-131-000	RETIREMENT	-	-	3,106	6,737	868	1,594	3,213	4,059
100-56400-132-000	SOCIAL SECURITY	55	-	3,444	8,138	1,006	2,364	3,413	6,565
100-56400-133-000	HEALTH	-	-	3,215	6,376	2,475	4,183	6,842	9,685
100-56400-134-000	DENTAL	-	-	206	369	142	240	390	574
100-56400-135-000	LIFE	-	-	222	422	29	50	180	108
100-56400-136-000	DISABILITY	-	-	293	447	47	82	126	207
100-56400-137-000	HSA	-	-	1,678	3,737	449	746	1,188	1,698
100-56400-140-000	VISION	-	-	26	42	19	31	51	109
100-56400-142-000	RECRUITMENT	-	-	344	-	-	-	500	500
100-56400-143-000	RECOGNITION	-	-	-	240	-	-	450	450
100-56400-144-000	MILEAGE	-	-	-	116	30	50	500	500
100-56400-200-000	CONTRACTED SERVICES	8,283	-	1,160	-	-	-	-	-
100-56400-204-000	CELL PHONE	-	-	-	551	199	440	1,500	1,500
100-56400-209-000	LEGAL	-	-	-	-	2,453	2,835	5,000	5,000
100-56400-310-000	COMPUTER SOFTWARE/HARDWARE	-	-	25,290	4,980	-	4,980	8,000	8,000
100-56400-312-000	IT SUPPORT	-	-	578	99	-	-	500	500
100-56400-321-000	OFFICE SUPPLIES	-	-	3,522	1,337	99	719	4,000	4,000
100-56400-322-000	POSTAGE	-	-	1,811	2,831	186	298	3,500	3,500
100-56400-324-000	PRINTING & COPYING	-	-	1,258	108	-	277	1,500	1,500
100-56400-325-000	PUBLIC NOTICES	-	-	242	718	301	464	1,000	1,000
100-56400-331-000	MEMBERSHIP DUES	-	-	-	-	-	-	500	500
100-56400-332-000	EDUCATION/TRAINING	-	-	103	150	-	260	500	500
100-56400-333-000	CONFERENCES/MEETINGS	-	-	-	-	-	-	500	500
100-56400-512-000	WORKERS COMPENSATION	-	-	120	96	6	12	701	131
		9,063	-	79,384	140,446	21,471	50,464	110,821	136,196
100-56600-000-000	DEVELOPMENT - URBAN DEVELOPMENT								
100-56600-200-000	OTHER CONTRACTED SERVICES	592	143,764	1,000	4,044	6,500	10,152	25,000	10,000
		592	143,764	1,000	4,044	6,500	10,152	25,000	10,000
100-56700-000-000	DEVELOPMENT - ECONOMIC DEVELOPMENT & TOURISM								
100-56700-200-000	OTHER CONTRACTED SERVICES	5,899	15,280	24,536	2,765	-	-	10,000	10,000
100-56701-000-000	INFORMATION BOOTH	2,015	1,988	1,647	1,882	209	694	2,000	2,000



Village of Sister Bay 2027 Annual Budget

56000 Conservation & Development		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
100-56702-000-000	TOURISM ZONE CHARGES	35,724	50,959	51,814	65,228	42,059	42,059	65,000	65,500
100-56703-000-000	DCEDC	5,000	5,000	3,777	-	-	-	3,777	3,777
100-56705-000-000	BAY LAKES REGIONAL PLANNING	2,689	3,239	4,386	4,386	4,326	4,326	4,386	4,699
		51,327	76,465	86,160	74,260	46,594	47,079	85,163	85,976
Total Conservation & Development Expenditures		62,200	230,668	196,067	233,591	75,244	109,149	269,075	255,451
	Wages	1,450	7,284	33,016	103,721	13,629	31,712	68,675	87,469
	Benefits & Personnel	111	3,119	12,544	26,974	5,277	9,718	17,986	25,875
	Services	15,211	159,079	55,487	20,586	9,152	13,427	85,300	43,500
	Operating & Maintenance	-	-	33,276	10,718	587	7,201	21,250	22,500
	Non-Operating	45,428	61,186	61,745	71,592	46,600	47,091	75,864	76,107
Total Conservation & Development Expenditures		62,200	230,668	196,067	233,591	75,244	109,149	269,075	255,451



Village of Sister Bay 2027 Annual Budget

59000 Other Financing Uses		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
100-59200-000-000	TRANSFERS TO								
100-59225-000-000	TRANSFER TO TKH	15,000	15,000	25,000	25,000	13,000	26,000	52,000	52,000
100-59300-000-000	TRANSFER TO DEBT SERVICE	-		180,000	319,172	-	-	-	-
100-59400-000-000	TRANSFER TO CAPITAL PROJECTS	420,000	467,000	912,477	1,114,000	155,180	310,360	620,720	1,000,000
		435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,052,000
	Total Transfers	435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,052,000
	Wages	-	-	-	-	-	-	-	-
	Benefits & Personnel	-	-	-	-	-	-	-	-
	Services	-	-	-	-	-	-	-	-
	Operating & Maintenance	-	-	-	-	-	-	-	-
	Non-Operating	435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,052,000
		435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,052,000



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
<u>Ending Fund Balance</u>		29,500	37,527	45,629	44,196	66,937	62,955	35,219	62,295
<i>Proof to Audit</i>		29,499	37,525						



Village of Sister Bay 2027 Annual Budget

300 Debt Service Fund		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		178,876	489,256	565,025	565,025	22,108	22,108	(2,598,844)	(1,305,277)
Revenues									
300-41000-000-000	TAX REVENUE								
300-41110-000-000	PROPERTY TAXES	840,000	764,092	790,000	790,000	-	-	790,000	790,000
300-41210-000-000	ROOM TAXES	479,028	483,494	511,314	526,075	(32,350)	(32,350)	-	-
		1,319,028	1,247,586	1,301,314	1,316,075	(32,350)	(32,350)	790,000	790,000
300-48000-000-000	MISCELLANEOUS REVENUE								
300-48110-000-000	INTEREST INCOME	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
300-49000-00-0000	OTHER SOURCES								
300-49100-000-000	DEBT PROCEEDS			7,510,000	-	-	-		
300-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	180,000	319,172	-	-	-	-
300-49242-000-000	TRANSFERS FROM PEBBLE BEACH FUN	37,500	430,100	59,528	-	-	-	-	-
300-49250-000-000	TRANSFERS FROM TID FUNDS	130,000	20,000	-	337,300	-	-	750,875	737,975
300-49261-000-000	TRANSFER FROM WATER FUNH			-	-	-	-		
300-49262-000-000	TRANSFER FROM TREATMENT FUND			-	-	-	-		
300-49263-000-000	TRANSFER FROM COLLECTION FUND			-	-	-	-		
300-49269-000-000	TRANSFER FROM MARINA FUND			-	-	-	-		
300-49400-000-000	DEBT PREMIUM	-	-	254,222	-	-	-	-	-
		167,500	450,100	8,003,750	656,472	-	-	750,875	737,975
Total Debt Service Revenues		1,486,528	1,697,686	9,305,064	1,972,547	(32,350)	(32,350)	1,540,875	1,527,975
Expenditures									
300-58100-00-0000	PRINCIPAL EXPENDITURES								
300-58100-601-032	#32 LIBRARY PRINCIPAL	-	-	-	-	-	-	-	-
300-58100-601-034	#34 SPORTS COMPLEX LAND	-	-	-	-	-	-	-	-
300-58100-601-036	#36 SPORTS COMPLX/FIRE STATION	-	-	-	-	-	-	-	-
300-58100-601-039	#39 STATE TRUST/FIRE STATION	-	-	-	-	-	-	-	-
300-58100-601-047	#47 BS STORMSEWER/WATER PRV	-	-	-	-	-	-	-	-
300-58100-601-050	#50 WATERFRONT/SPORTS COMPLEX	190,000	-	-	-	-	-	-	-



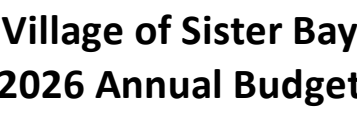
Village of Sister Bay 2027 Annual Budget

300 Debt Service Fund		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
300-58100-601-051	#51 JOHNSON PROPERTY	-	-	-	-	-	-	-	-
300-58100-601-053	#53 BEACH EXPANSION LOAN	-	-	-	-	-	-	-	-
300-58100-601-054	#54 GAROT INFRASTRUCTURE LOAN	123,509	177,106	53,402	-	-	-	-	-
300-58100-601-055	#55 BRAUN PROPERTY LOAN	-	-	-	-	-	-	-	-
300-58100-601-057	#57 QUARRY LOAN	-	-	-	-	-	-	-	-
300-58100-601-058	#58 WTRFT/SP CPX PRINCIPAL	480,000	725,000	760,000	785,000	820,000	820,000	785,000	830,000
300-58100-601-060	#60 PEBBLE BEACH	-	402,149	597,831	-	-	-	-	-
300-58100-601-064	#64 WILTSE PROPERTY	84,000	87,000	270,000	-	-	-	-	-
300-58100-601-065	#65 STFLP BROADBAND	-	-	-	3,300,000	-	-	-	-
300-58100-601-066	#66 WILTSE/PW BLDG	-	-	4,000,035	-	-	-	-	-
300-58100-601-067	#67 WILTSE/PW BLDG	-	-	-	145,000	125,000	125,000	275,000	130,000
300-58100-601-068	#68 BROADBAND BONDS	-	-	-	300,000	110,000	110,000	120,000	115,000
300-58100-604-000	PMT TO BOND ESCROW AGENT	-	-	-	-	-	-	-	-
		877,509	1,391,255	5,681,268	4,530,000	1,055,000	1,055,000	1,180,000	1,075,000
300-58200-000-000	INTEREST EXPENDITURES								
300-58200-602-032	#32 LIBRARY INTEREST	-	-	-	-	-	-	-	-
300-58200-602-034	#34 SPORTS COMPLEX LAND INT	-	-	-	-	-	-	-	-
300-58200-602-036	#36 SPORTS CMPLX/FIRE STA INT	-	-	-	-	-	-	-	-
300-58200-602-039	#39 STATE TRUST/FIRE STA INT	-	-	-	-	-	-	-	-
300-58200-602-047	#47 BAYSHORE PRV INTEREST	-	-	-	-	-	-	-	-
300-58200-602-050	#50 WATERFRONT/SPRTS COMP INT	3,420	-	-	-	-	-	-	-
300-58200-602-051	#51 JOHNSON BOND INTEREST	-	-	-	-	-	-	-	-
300-58200-602-053	#53 BEACH EXPANSION LOAN INT	-	-	-	-	-	-	-	-
300-58200-602-054	#54 GAROT LOAN INT	8,791	5,194	1,343	-	-	-	-	-
300-58200-602-055	#55 BRAUN PROP LOAN INT	-	-	-	-	-	-	-	-
300-58200-602-057	#57 QUARRY LOAN INTEREST	-	-	-	-	-	-	-	-
300-58200-602-058	#58 WTRFT/SP CPX INTEREST	205,400	193,350	178,500	163,050	77,600	77,600	163,050	122,250
300-58200-602-060	#60 PEBBLE BEACH	37,499	28,106	21,924	-	-	-	-	-
300-58200-602-064	#64 WILTSE PROPERTY	7,804	4,013	1,728	-	-	-	-	-
300-58200-602-065	#65 STFLP BROADBAND	-	-	-	147,483	-	-	-	-
300-58200-602-066	#66 WILTSE/PW BLDG	-	-	315,489	-	-	-	-	-
300-58200-602-067	#67 WILTSE/PW BLDG	-	-	-	156,229	86,575	86,575	176,869	163,650
300-58200-602-068	#68 BROADBAND BONDS	-	-	-	139,653	75,860	75,860	168,947	144,852



Village of Sister Bay 2027 Annual Budget

300 Debt Service Fund		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
300-58200-603-000	DEBT ISSUANCE EXPENSE	-	-	-	-	-	-	-	-
		262,915	230,662	518,984	606,416	240,035	240,035	508,866	430,752
300-59000-000-000	TRANSFERS AND OTHER								
300-59100-000-000	TRANSFER TO GENERAL FUND	35,724	-	-	-	-	-	-	-
300-59400-000-000				-			-		
300-59500-000-000				-			-		
		35,724	-	-	-	-	-	-	-
Total Debt Service Expenditures		1,176,147	1,621,917	6,200,252	5,136,416	1,295,035	1,295,035	1,688,866	1,505,752
Ending Fund Balance		489,256	565,025	3,669,837	(2,598,844)	(1,305,277)	(1,305,277)	(2,746,835)	(1,283,054)
<i>Proof to Audit (p.10)</i>		<i>489,256</i>	<i>565,025</i>	<i>20,225</i>					



Enterprise Fund Debt
Principal and Interest Payment Schedules

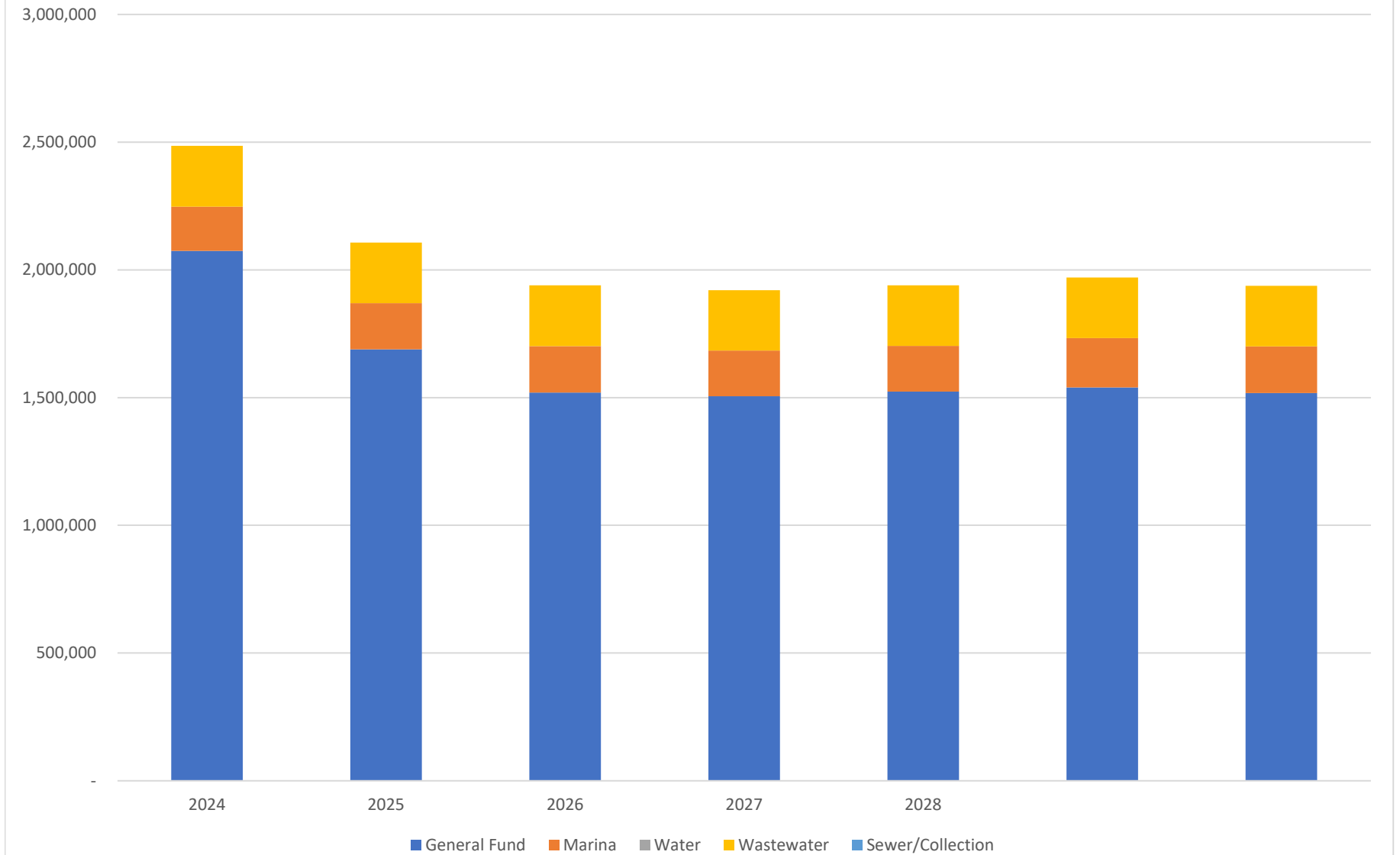
DESCRIPTION - WATER FUND											
Subtotal Principal Due										-	-
Subtotal Interest Due										-	-
TOTAL WATER FUND DEBT SERVICE										-	-

[illegible][illegible]



Village of Sister Bay 2025 Annual Budget

Debt Service Summary





Village of Sister Bay 2027 Annual Budget

400	Capital Improvement Fund	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		1,214,791	1,598,959	2,122,886	9,197,410	8,094,909	9,197,410	7,899,845	8,270,409
Revenues									
		-	-	-	-	-	-	-	-
400-43000-000-000	INTERGOVERNMENTAL REVENUE								
400-43200-000-000	FEDERAL GRANTS	-	-	-	-	300,000	300,000		
400-43690-000-000	STATE GRANTS	-	-	24,575	50,000	-	-	906,390	-
400-43700-000-000	OTHER LOCAL GRANTS	-	68,768	-	-	85,597	85,597	98,500	-
		-	68,768	24,575	50,000	385,597	385,597	1,004,890	-
400-46000-000-000	PUBLIC CHARGES & FEES								
400-46720-000-000	COMMUNITY DEVELOPMENT FEE	-	3,625	35,488	2,520	100	100	-	-
		-	3,625	35,488	2,520	100	100	-	-
400-48000-000-000	MISCELLANEOUS REVENUE								
400-48110-000-000	INTEREST ON INVESTMENTS	9,785	67,082	78,566	85,678	24,147	37,852	73,000	80,000
400-48111-000-000	INTEREST ON Spec INVESTMENTS			151,397	97,903	-	-	-	-
400-48112-000-000	INTEREST ON BROADBAN			143,853	150,973	32,847	55,056	125,000	130,000
400-48300-000-000	SALE OF PROPERTY OR EQUIPMENT	-	1,926	-	-	-	-	-	-
400-48500-000-000	DONATIONS	-	6,277	10,000	-	-	-		
400-48995-000-000	MISC OTHER REVENUE	-	71,959	51,814	68,848	42,059	-	65,000	-
400-48996-000-000	Room Tax				-	54,477	81,723	510,000	600,000
400-48997-000-000	Municipal Reimbursement					-	42,059		65,500
		9,785	147,244	435,630	403,402	153,530	216,689	773,000	875,500
400-49000-00-0000	OTHER SOURCES								
400-49100-000-000	DEBT PROCEEDS	-	-	7,300,000	-	-	-	5,550,000	2,000,000
400-49110-000-000	CAPITAL LEASE PROCEEDS			-	-	-	-		
400-49210-000-000	TRANSFERS FROM GENERAL FUND	420,000	467,000	912,477	1,385,005	155,180	310,360	620,720	1,000,000
400-49230-000-000	TRANSFER FROM DEBT SERVICE			-	-	-	-		
400-49250-000-000	TRANSFERS FROM TID	-	-	-	465,000	-	-	230,977	-
400-49269-000-000	TRANSFERFROM MARINA FUND			-	-	-	-	-	-
		420,000	467,000	8,212,477	1,850,005	155,180	310,360	6,401,697	3,000,000
Total Capital Revenues		429,785	686,637	8,708,170	2,305,927	694,407	912,746	8,179,587	3,875,500



Village of Sister Bay 2027 Annual Budget

400	Capital Improvement Fund	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
Expenditures									
400-51500-000-000	FIXED CHARGES								
400-51510-200-000	CONTRACTED SERVICES	488	-	-	-	-	-	-	-
400-51510-550-000	FEES AND CHARGES	1,879	4,591	2,786	1,854	-	-	-	-
		2,366	4,591	2,786	1,854	-	-	-	-
400-57000-000-000	CAPITAL OUTLAYS								
400-57100-820-000	LAND PURCHASES	-	1,200	999,916	-	-	-	-	-
400-57140-810-000	LIBRARY			-	-	-	-		
400-57140-820-000	BUILDINGS/FACILITIES RESERVE	-	37,988	1,016,711	3,067,532	618	3,352	3,350,000	175,000
400-57190-800-000	EQUIPMENT RESERVE	43,251	-	13,926	5,820	-	-		
400-57190-810-000	VEHICLES RESERVE	-	-	193,991	74,441	-	14,036	120,000	20,000
400-57190-850-000	INFO TECH/SOFTWARE RESERVE	-	13,615	-	13,495	-	-		
400-57190-851-000	BROADBAND	-	-	-	-	-	-		
400-57190-860-205	RESERVE FOR ICE RINK	-	-	-	-	500,000	500,000		
400-57220-000-000	SBLG FIRE DEPT CAP RESERVE	-	-	119,516	300,000	10,000	10,000	99,000	193,500
400-57331-890-000	STREETS, ST SEWER & SIDEWALKS	-	-	272,557	122,356	8,289	10,638	1,470,000	100,000
400-57331-891-000	HOUSING INFRASTRUCTURE	-	-	-	-	-	-	75,000	-
400-57610-810-000	LIBRARY RESERVE	-	60,595	-	-	-	844	27,000	8,500
400-57620-830-000	PARKS RESERVE	-	44,721	116,743	17,995	-	-	1,170,587	217,202
400-57630-830-000	COMMUNITY DEVELOPMENT RESERVE	-	-	-	-	-	-	-	-
400-57640-830-000	Municipal Reimbursement Outlay						11,650		
		43,251	158,119	2,733,361	3,601,638	518,907	550,520	6,311,587	714,202
400-59000-000-000	OTHER USES								
400-59300-000-000	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	-	-	-	-
400-59500-000-000	TRANSFER TO TID	-	-	-	-	-	-	-	-
400-59690-000-000	TRANSFER TO MARINA FUND	-	-	-	-	-	-	1,000,000	2,000,000
		-	-	-	-	-	-	1,000,000	2,000,000
Total Capital Expenditures		45,618	162,710	2,736,147	3,603,492	518,907	550,520	7,311,587	2,714,202
Ending Fund Balance		1,598,959	2,122,886	8,094,909	7,899,845	8,270,409	9,559,636	8,767,845	9,431,707
<i>Proof to Audit</i>		1,657,432							



Village of Sister Bay 2027 Annual Budget

410 Capital Projects Funded by PRAT		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		793,297	981,179	1,053,302	601,246	608,622	608,622	742,669	910,485
Revenues									
410-41000-000-000	TAXES								
410-41223-000-000	PREMIER RESORT AREA TAXES	330,688	341,085	362,848	385,943	(59,403)	(28,963)	355,000	390,000
		330,688	341,085	362,848	385,943	(59,403)	(28,963)	355,000	390,000
410-43000-000-000	INTERGOVERNMENTAL REVENUE								
410-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-	-
410-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
410-48000-000-000	MISCELLANEOUS REVENUES								
410-48110-000-000	INTEREST ON INVESTMENTS	8,843	25,952	65,094	44,272	9,454	15,945	37,000	44,000
410-48995-000-000	MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-
		8,843	25,952	65,094	44,272	9,454	15,945	37,000	44,000
Total PRAT Related Revenues		339,531	367,037	427,942	430,215	(49,949)	(13,018)	392,000	434,000
Expenditures									
410-51510-000-000	OTHER								
410-51510-550-000	BANK FEES & FINANCE CHARGES	1,949	1,406	-	-	-	-	-	-
		1,949	1,406	-	-	-	-	-	-
410-57000-00-0000	CAPITAL OUTLAYS								
410-57190-810-000	FIREFIGHTING & EMERGENCY EQUIPME	-	-	-	-	-	-	-	-
410-57190-811-000	SAFETY & PUBLIC WORKS EQUIPMENT	-	-	-	-	-	-	-	-
410-57190-820-000	COMMUNITY FACILITIES	-	-	-	-	-	-	-	-
410-57190-830-000	PARKS & BEACHES	-	-	-	-	-	-	-	-
410-57190-835-000	RECREATIONAL FACILITIES	-	-	-	1,283	-	-	-	-
410-57190-838-000	PUBLIC TRAIL INFRASTRUCTURE	-	-	-	-	-	-	-	-
410-57190-840-000	LAUNCHING FACILITIES	-	-	-	-	-	-	-	-
410-57190-860-000	WATER & SEWER PROJECTS	-	-	-	-	-	-	-	-
410-57190-880-000	PUBLIC PARKING	-	-	-	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

410 Capital Projects Funded by PRAT		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
410-57190-890-000	STREETS, STORM SEWER, SIDEWALKS	149,698	293,509	872,621	38,318	1,987	2,700	355,000	355,000
		149,698	293,509	872,621	39,601	1,987	2,700	355,000	355,000
410-58900-00-0000	MISCELLANEOUS								
410-58980-00-0000	DEBT ISSUANCE COSTS		-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
410-59000-000-000	MISCELLANEOUS								
410-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-	-
410-59500-000-000	TRANSFER TO TID FUNDS	-	-	-	271,005	-	-	-	-
		-	-	-	271,005	-	-	-	-
Total PRAT Qualified Expenditures		151,648	294,914	872,621	310,606	1,987	2,700	355,000	355,000
Ending Fund Balance		981,180	1,053,302	608,622	720,855	556,687	592,904	779,669	989,485
<i>Proof to Audit</i>		981,179							



Village of Sister Bay 2027 Annual Budget

500	TIF #1	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		530,454	529,978	827,740	827,740	1,141,303	1,141,303	1,444,581	1,145,946
Revenues									
500-41100-00-0000	TAXES								
500-41120-000-000	PROPERTY TAX INCREMENTS	808,089	886,200	824,421	1,623,127	-	-	924,300	924,300
		808,089	886,200	824,421	1,623,127	-	-	924,300	924,300
500-43000-00-0000	INTERGOVERNMENTAL REVENUES								
500-43411-000-000	PERSONAL PROPERTY AID	1,435	1,435	1,440	1,440	-	1,440	1,440	1,440
500-43430-000-000	COMPUTER AIDS - TID	1,088	1,088	1,088	1,088	-	-	1,088	1,088
500-43690-000-000	GRANTS	297,865	-	-	-	-	-	-	-
		300,388	2,524	2,529	2,529	-	1,440	2,528	2,528
500-48000-00-0000	MISCELLANEOUS REVENUES								
500-48110-000-000	INTEREST ON INVESTMENTS	5,915	39,650	16,671	24,211	4,794	7,314	16,000	23,000
500-48111-000-000	INTEREST ON INTERNAL LOAN #52	8,323	7,204	6,062	4,897	-	-	4,897	3,709
500-48112-000-000	INTEREST ON LAND CONTRACT	6,748	6,538	6,321	6,097	-	2,963	5,867	5,630
500-48300-000-000	SALE OF PROPERTY & EQUIPMENT	136,966	27,177	7,393	7,617	-	3,894	7,847	8,084
500-48500-000-000	DONATIONS	-	-	-	-	-	-	-	-
500-48995-000-000	MISC OTHER REVENUE	288,034	94,176	-	-	-	-	-	-
		445,987	174,744	36,447	42,823	4,794	14,171	34,611	40,423
500-49000-00-0000	OTHER SOURCES								
500-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	-
500-49210-000-000	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	-	-
500-49230-000-000	TRANSFER FROM DEBT SERVICE	-	-	-	-	-	-	-	-
500-49240-000-000	TRANSFER FROM CAPITAL PROJECTS	-	-	-	-	-	-	-	-
500-49261-000-000	TRANSFER FROM WATER FUND	-	-	-	-	-	-	-	-
500-49263-000-000	TRANSFER FROM COLLECTION FUND	-	-	-	-	-	-	-	-
500-49269-000-000	TRANSFER FROM MARINA FUND	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total TID Revenues		1,554,465	1,063,467	863,397	1,668,478	4,794	15,611	961,440	967,251



Village of Sister Bay 2027 Annual Budget

Expenditures

500-56700-000-000	ECONOMIC DEVELOPMENT								
500-56700-190-000	VILLAGE ADMINISTRATION	37,171	51,634	661	4,167	-	-	4,481	3,150
500-56700-209-000	LEGAL	4,477	450	-	-	-	-	-	-
500-56700-210-000	AUDITING & CONSULTING	1,496	6,918	1,759	-	-	-	-	-
500-56700-212-000	ENGINEERING	1,295	-	-	-	-	-	-	-
500-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150	150
500-56700-322-000	POSTAGE	-	-	-	-	-	-	-	-
500-56700-325-000	LEGAL NOTICES & ADS	332	-	-	20	-	-	-	-
500-56700-550-000	FEES & FINANCE CHARGES	4,611	2,873	-	-	-	-	-	-
500-56700-890-000	WATERFRONT DEVELOPMENT	-	-	-	-	-	-	-	-
500-56700-891-000	DBSD DOWNTOWN LIGHTING	-	-	-	-	-	-	-	-
500-56700-892-000	STONY RIDGE PROJECT	-	-	-	-	-	-	-	-
500-56700-893-000	CHERRYWOOD/NORTHWOODS DEV.	1,375,410	683,648	-	-	-	-	-	-
500-56700-895-000	DOWNTOWN REDEVELOPMENT	-	33	-	-	-	-	-	-
		1,424,942	745,705	2,570	4,337	150	150	4,631	3,300
500-58000-000-000	FISCAL CHARGES								
500-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
500-59000-000-000	OTHER USES OF FUNDS								
500-59100-000-000	TRANSFER TO GENERAL FUND	-	-	440,000	245,000	-	-	145,000	145,000
500-59201-000-000	TRF TO MARINA FUND	-	-	-	-	-	-	-	-
500-59300-000-000	TRANSFER TO DEBT SERVICE	130,000	20,000	-	337,300	-	-	-	737,975
500-59400-000-000	TRANSFER TO CAPITAL	-	-	-	465,000	-	-	465,000	-
500-59610-000-000	TRANSFER TO WATER FUND	-	-	-	-	-	-	-	-
500-59630-000-000	TRANSFER TO COLLECTION FUND	-	-	-	-	-	-	-	-
		130,000	20,000	440,000	1,047,300	-	-	610,000	882,975
Total TID Expenditures		1,554,942	765,705	442,570	1,051,637	150	150	614,631	886,275
	Ending Fund Balance	529,977	827,740	1,248,568	1,444,581	1,145,946	2,774,308	1,791,389	1,226,923
	<i>Proof to Audit</i>	<i>529,978</i>							



Village of Sister Bay 2027 Annual Budget

510	TIF #2	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		(114,325)	(58,416)	(4,452)	(4,452)	37,015	37,015	113,396	33,876
Revenues									
510-41000-000-000	TAXES								
510-41120-000-000	PROPERTY TAX INCREMENTS	62,636	63,104	65,758	125,282	-	-	67,413	67,413
		62,636	63,104	65,758	125,282	-	-	67,413	67,413
510-43000-000-000	INTERGOVERNMENTAL REVENUES								
510-43411-000-000	PERSONAL PROPERTY AID	111	111	106	106	-	106	106	106
510-43430-000-000	COMPUTER AIDS - TID	-	-	-	-	-	-	-	-
510-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	-
		111	111	106	106	-	106	106	106
510-48000-000-000	MISCELLANEOUS REVENUES								
510-48110-000-000	INTEREST ON INVESTMENTS	-	-	-	-	-	-	-	-
510-48300-000-000	SALE OF PROPERTY & EQUIPMENT	-	-	-	-	-	-	-	-
510-48500-000-000	DONATIONS	-	-	-	-	-	-	-	-
510-48995-000-000	MISC OTHER REVENUE	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
510-49000-000-000	OTHER SOURCES & TRANSFERS								
510-49100-000-000	DEBT PROCEEDS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total TID Revenues		62,748	63,215	65,864	125,388	-	106	67,519	67,519
Expenditures									
510-51500-000-000	FIXED CHARGES								
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

510	TIF #2	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
510-56700-000-000	GENERAL EXPENDITURES								
510-56700-190-000	VILLAGE ADMINISTRATION	5,994	8,132	11,137	1,970	1,390	3,971	3,816	6,299
510-56700-209-000	LEGAL	-	-	-	-	-	-	250	250
510-56700-210-000	AUDITING & CONSULTING	695	968	13,505	5,400	1,598	1,598	10,000	7,000
510-56700-212-000	ENGINEERING	-	-	-	-	-	-	5,000	15,000
510-56700-215-000	TAX INCREMENTAL DISTRICT FEES	150	150	150	150	150	150	150	150
510-56700-325-000	LEGAL NOTICES & ADS	-	-	-	20	-	-	-	-
510-56700-820-000	AREA H LIFT STATION	-	-	-	-	-	-	-	-
510-56700-821-000	SOUTH 57 GRAVITY SANITARY MAIN	-	-	-	-	-	-	-	-
510-56700-822-000	SOUTH 57 WATER MAIN	-	-	-	-	-	-	-	-
510-56700-823-000	FIELDCREST WATER MAIN	-	-	-	-	-	-	-	-
510-56700-824-000	FIELDCREST SANITARY MAIN	-	-	-	-	-	-	-	-
510-56700-825-000	ENGINEERING OPTION 2	-	-	-	-	-	-	-	-
510-56700-826-000	CONTINGENCY OPTION 2	-	-	-	-	-	-	-	-
510-56700-827-000	ROADWAY IMPROVEMENTS	-	-	-	-	-	-	-	-
		6,839	9,251	24,792	7,540	3,139	5,719	19,216	28,699
510-58200-000-000	INTEREST & FISCAL CHARGES								
510-58200-602-000	INTEREST ON LONG-TERM DEBT	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
510-59000-000-000	OTHER USES								
510-59100-000-000	TRANSFER TO GENERAL FUND	-	-	-	-	-	-	-	-
510-59300-000-000	TRANSFER TO DEBT SERVICE	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Total TID Expenditures		6,839	9,251	24,792	7,540	3,139	5,719	19,216	28,699
	Ending Fund Balance	(58,416)	(4,452)	36,620	113,396	33,876	161,257	161,699	72,696
	<i>Proof to Audit (p.10)</i>	<i>(58,416)</i>							



Village of Sister Bay 2027 Annual Budget

610	Enterprise Fund - Water	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
Revenues									
610-43000-000-000	GRANTS								
610-43690-000-000	STATE GRANTS	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
610-46000-000-000	CUSTOMER CHARGES								
610-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	2,175	315	780	3,000	2,240
610-46451-100-000	METERED WATER SALES - VILLAGE	21,831	18,715	18,175	23,034	2,751	8,023	18,500	23,264
610-46451-200-000	METERED WATER SALES-COMMERCIAL	127,043	121,083	121,033	123,558	18,930	46,880	122,000	124,940
610-46451-400-000	METERED WATER SALES-RESIDENT'L	207,982	207,026	208,481	208,460	42,830	92,765	210,000	211,209
610-46451-500-000	METERED WATER SALES-MULTIFAM	21,364	25,573	27,141	26,532	5,713	12,155	28,250	26,900
610-46451-900-000	SERVICE TO OTHER WATER SYSTEMS	-	-	-	-	-	-	50	50
610-46452-000-000	WATER SYSTEM MAINTENANCE	975	3,596	2,831	1,559	-	-	2,500	2,500
610-46452-100-000	WATER SYSTEM/HYDRANT MAINT - V	-	-	-	-	-	-	50	50
610-46454-000-000	CONNECTION FEES - WATER	4,121	2,413	1,858	2,118	166	333	2,500	2,000
610-46455-000-000	PUBLIC FIRE PROTECTION	50,954	52,248	53,390	53,677	13,502	27,011	54,000	54,481
610-46455-100-000	PUBLIC F/P - VILLAGE ACCTS	2,954	2,954	2,954	2,954	739	1,481	2,954	2,998
610-46455-900-000	PUBLIC FIRE PROT.-HYDRANT RENT	52,375	52,375	52,375	52,375	13,094	26,188	52,375	53,161
610-46456-000-000	PRIVATE FIRE PROTECT/SPRINKLRS	11,048	14,659	14,463	14,042	3,624	7,206	14,600	14,253
610-46456-100-000	UNMETERED WATER SALES-VILLAGE	-	-	-	-	-	-	50	-
610-46456-200-000	UNMETERED WATER SALES-COMM/PUB	488	440	1,459	565	2,054	2,411	1,500	572
610-46457-000-000	HYDRANT USE -COMMERCIAL/PUBLIC	450	630	870	1,230	1,140	2,040	950	1,247
610-46457-100-000	HYDRANT USE - VILLAGE	-	-	-	-	-	-	100	-
610-46470-000-000	LATE PAYMENT PENALTIES	678	599	511	359	215	347	600	369
610-46472-000-000	RENT FROM WATER DEPT PROPERTY	4,800	4,800	4,800	4,400	-	-	4,800	-
		510,409	510,096	513,459	517,039	105,073	227,619	518,779	520,234
610-47000-000-000	INTERGOVERNMENTAL CHARGES								
610-47341-810-000	ADMIN CHARGES - LGUD (W)	8,068	8,478	9,586	9,716	2,759	2,759	9,500	9,500
610-47341-820-000	WATER SYSTEM MAINT - LGUD	1,695	2,226	-	-	-	-	2,000	2,000
610-47341-830-000	SALE OF WATER - LGUD	19,255	19,791	18,968	19,829	2,335	2,335	19,750	19,892
610-47341-850-000	UNMETERED WATER SALES - LGUD	188	173	111	46	-	-	250	47
610-47341-860-000	PUBLIC FIRE PROTECTION -LGUD	5,564	5,564	5,564	5,564	1,391	1,391	5,564	5,606
610-47341-870-000	WATER TESTING FEES		1,320	1,980	2,490	210	690	2,000	2,000
		34,770	37,552	36,209	37,645	6,696	7,176	39,064	39,044
610-48000-000-000	MISCELLANEOUS REVENUES								
610-48110-000-000	INTEREST/DIVIDENDS - WATER	10,113	47,304	63,389	71,277	28,441	39,519	60,000	70,000
610-48300-000-000	SALE OF PROPERTY - WATER	-	-	-	-	-	-	3,200	5,100
610-48420-710-000	IMPACT FEE-DOWNTOWN WATER MAIN	17,127	14,940	6,840	9,671	844	1,550	8,200	8,200
610-48420-730-000	IMPACT FEES - WATER SYSTEM	60,406	45,153	7,893	-	-	-	-	-
610-48425-000-000	SURCHARGE: W SYSTEM SERVICE	188	240	11	23	-	-	225	225
610-48428-000-000	RECONNECT FEES & MISC. - WATER	1,860	1,920	1,770	1,560	60	1,635	2,000	2,000
610-48429-000-000	WELL PERMITS	350	2,300	300	1,800	-	50	800	400
610-48490-000-000	OTHER WATER SYSTEM REVENUE	5,125	4,761	5,146	5,624	1,065	1,065	5,575	5,575
610-48491-000-000	REFUNDS/REBATES - W	1,168	-	-	-	-	17	-	-
610-48495-000-000	MISC NON-OPERATING REVENUE	699	300	822	168	85	135	1,000	500
		97,036	116,918	86,171	90,122	30,495	43,971	81,000	92,000
610-49000-000-000	OTHER FINANCING SOURCES								
610-49300-000-000	CAPITAL CONTRIBUTIONS WATER	534,613	210,627	28,934	101,793	-	-	400,000	280,000
610-49495-000-000	MISC CHARGES FOR SERVICES	-	-	-	-	-	57	-	-
		534,613	210,627	28,934	101,793	-	57	400,000	280,000
Total Water Revenues		1,176,828	875,193	664,773	746,599	142,264	278,822	1,038,843	931,278
Expenditures									
610-61500-100-000	EMPLOYEE COSTS				32%	34%	34%	34%	34%
610-61500-111-000	FULL-TIME EMPLOYEE WAGES			-	-	-	-	96,837	100,868
610-61500-111-620	WAGES - PUMPING	27,458	19,366	14,947	15,962	3,512	5,374		
610-61500-111-625	WAGES - MAINT/PUMPING PLANT	-	71	1,053	57	-	-	-	-
610-61500-111-626	WAGES - GROUNDS MAINT	501	736	415	7	-	-	791	844
610-61500-111-630	WAGES - TREATMENT PLANT	5,317	10,191	5,922	1,605	-	-	-	-
610-61500-111-635	WAGES - MAINT/TREATMENT PLANT	2,587	87	62	520	-	-	-	-
610-61500-111-640	WAGES - DISTRIBUTION SYSTEM	9,162	6,654	6,281	5,509	590	958	-	-
610-61500-111-650	WAGES - RESERVOIRS/STANDPIPES	30	1,036	62	243	133	133	-	-
610-61500-111-651	WAGES - MAINS	1,989	5,191	2,288	3,995	402	402	-	-



Village of Sister Bay 2027 Annual Budget

610	Enterprise Fund - Water	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
610-61500-111-652	WAGES - SERVICES	2,010	2,441	899	908	554	1,021	-	-
610-61500-111-653	WAGES - METERS	14,553	16,439	15,731	10,259	3,434	7,247	-	-
610-61500-111-654	WAGES - HYDRANTS	2,911	2,987	4,949	2,456	-	1,753	-	-
610-61500-111-655	WAGES - MISC OTHER	-	138	-	-	99	99	-	-
610-61500-111-901	WAGES - METER READING	1,324	440	1,671	1,251	133	381	-	-
610-61500-111-906	WAGES - CUSTOMER SERVICE	26	330	34	89	108	108	-	-
610-61500-111-920	WAGES - ADMIN, WATER	11,918	3,418	14,075	36,751	11,569	21,443	17,588	4,503
610-61500-111-930	WAGES - TRAINING, WATER	2,249	1,767	3,367	1,162	1,540	1,656	-	-
610-61500-112-000	OVERTIME	-	-	-	-	-	-	4,749	4,973
610-61500-112-620	OVERTIME - PUMPING	3,506	3,448	2,472	1,335	182	306	-	-
610-61500-112-625	OVERTIME - MAINT/PUMPING PLANT	36	39	-	-	-	-	-	-
610-61500-112-630	OVERTIME - TREATMENT PLANT	273	92	-	-	-	-	-	-
610-61500-112-635	OVERTIME - MAINT/TREATMENT PLA	-	-	-	96	-	-	-	-
610-61500-112-640	OVERTIME - DISTRIBUTION SYSTEM	262	326	-	422	-	-	-	-
610-61500-112-650	OVERTIME - RESERVOIRS/STANDPIP	87	-	-	-	-	-	-	-
610-61500-112-651	OVERTIME - MAINS	-	48	-	314	-	-	-	-
610-61500-112-652	OVERTIME - SERVICES	45	-	51	139	-	99	-	-
610-61500-112-653	OVERTIME - METERS	-	217	-	627	149	149	-	-
610-61500-112-654	OVERTIME - HYDRANTS	-	-	-	259	-	-	-	-
610-61500-112-655	OVERTIME - MISC OTHER	-	-	-	-	-	-	-	-
610-61500-112-901	OVERTIME - METER READING	-	98	-	48	-	-	-	-
610-61500-112-906	OVERTIME - CUSTOMER SERVICE	87	-	-	-	-	-	-	-
610-61500-112-920	OVERTIME - ADMIN WATER	179	-	-	-	-	-	-	-
610-61500-112-930	OVERTIME - ON CALL WATER	3,325	3,617	3,473	3,467	913	1,775	3,422	3,422
610-61500-113-620	COMP TIME USED	745	2,893	2,185	1,646	-	263	-	-
610-61500-114-930	PAID LEAVE	12,397	15,013	12,024	9,592	3,078	4,402	13,500	520
610-61500-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
610-61500-121-620	PART-TIME - PUMPING	-	-	609	728	-	-	-	-
610-61500-121-625	PART-TIME - MAINT/PUMPING PLANT	-	-	-	-	-	-	-	-
610-61500-121-630	PART-TIME - TREATMENT PLANT	-	-	-	-	-	-	-	-
610-61500-121-635	PART-TIME - MAINT/TREATMENT PLA	-	-	-	-	-	-	-	-
610-61500-121-640	PART-TIME - DISTRIBUTION SYSTEM	-	-	-	-	-	-	-	-
610-61500-121-650	PART-TIME - RESERVOIRS/STANDPIP	-	-	-	-	-	-	-	-
610-61500-121-651	PART-TIME - MAINS	-	-	-	-	-	-	-	-
610-61500-121-652	PART-TIME - SERVICES	-	-	-	-	-	-	-	-
610-61500-121-653	PART-TIME - METERS	-	-	-	-	-	-	-	-
610-61500-121-654	PART-TIME - HYDRANTS	-	-	-	-	-	-	-	-
610-61500-121-655	PART-TIME - MISC OTHER	-	-	-	-	-	-	-	-
610-61500-121-901	PART-TIME - METER READING	-	-	-	-	-	-	-	-
610-61500-121-902	WAGES - CLERK - WATER	11,702	13,594	14,802	18,405	4,025	8,605	21,435	22,086
610-61500-121-920	WAGES - ADMIN ALLOCATION	25,229	25,919	18,162	-	-	-	-	-
610-61500-122-902	OVERTIME - CLERK - WATER	140	13	115	433	90	236	618	637
610-61500-131-926	RETIREMENT	(5,427)	18,428	8,814	13,582	2,201	4,112	9,845	9,839
610-61500-132-408	SOCIAL SECURITY	9,919	9,623	10,017	8,376	2,158	4,062	10,562	10,459
610-61500-133-926	INSURANCE, MEDICAL	29,217	26,713	32,089	33,089	10,331	17,566	42,952	41,091
610-61500-134-926	INSURANCE, DENTAL	1,885	1,956	2,165	2,083	650	1,107	2,679	2,653
610-61500-135-926	INSURANCE, GROUP LIFE	3,137	1,411	1,940	491	66	111	224	199
610-61500-136-926	INSURANCE, DISABILITY	766	1,112	599	431	141	240	527	501
610-61500-137-925	HSA BENEFITS	4,538	5,600	3,751	5,805	1,881	3,208	8,694	8,381
610-61500-138-925	EAP BENEFITS	207	213	248	248	41	124	250	250
610-61500-139-925	BENEFIT FEES	-	-	-	-	-	-	-	-
610-61500-140-925	VISION BENEFITS	-	61	302	300	74	126	297	291
610-61500-141-903	UNIFORMS & CLOTHING	616	540	629	716	-	-	900	900
610-61500-142-930	RECRUITMENT/TESTING/PHYSICALS	63	-	74	-	-	-	750	750
610-61500-143-930	RECOGNITION	564	963	935	600	-	-	1,065	1,065
610-61500-144-630	MILEAGE - TREATMENT	268	164	-	263	-	-	300	300
610-61500-144-640	MILEAGE - T&D OP	-	236	86	80	-	-	-	150
610-61500-144-921	MILEAGE - OFFICE EXP	-	-	-	143	-	36	275	150
610-61500-144-930	MILEAGE - ADMIN MISC	-	202	91	312	51	316	300	500
610-61500-145-930	EXPENSE ALLOWANCE/MEALS	472	500	10	24	-	-	500	500
610-61500-190-926	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-	-
		186,271	204,331	187,401	184,831	48,101	87,419	239,060	215,832
610-61500-200-000	SERVICES	-	-	-	-	-	-	-	-
610-61500-200-602	OTHER SERVICES-PUMPING	-	-	-	-	-	-	500	500
610-61500-200-630	TESTING	666	8,096	502	266	-	-	2,000	2,000
610-61500-200-923	MISC. OTHER SERVICES	5,869	5,496	5,104	5,900	890	2,224	6,000	6,000
610-61500-201-622	ELECTRIC POWER	23,011	26,047	21,116	23,009	6,337	12,300	25,000	25,000



Village of Sister Bay 2027 Annual Budget

610	Enterprise Fund - Water	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
610-61500-202-622	FUEL FOR PUMPING	-	1,417	-	-	-	-	1,000	1,000
610-61500-203-921	TELEPHONES	877	1,071	1,200	2,034	252	739	1,300	2,500
610-61500-204-921	CELLPHONES	1,256	1,640	1,782	1,381	321	642	1,800	1,800
610-61500-205-921	INTERNET	324	696	720	729	103	223	1,870	1,870
610-61500-206-921	TELEMETRY/SCADA	-	-	-	-	-	-	5,000	5,000
610-61500-209-923	LEGAL SERVICES - WATER	113	225	-	144	-	-	500	500
610-61500-210-923	AUDIT & CONSULTING	3,046	3,507	9,292	5,975	2,183	2,183	13,000	6,500
610-61500-212-923	ENGINEERING	86	-	2,435	-	248	509	10,000	10,000
610-61500-213-923	OUTSIDE SERVICES EMPLOYED	721	961	773	697	454	492	1,000	25,000
		35,969	49,156	42,924	40,136	10,787	19,311	68,970	87,670
610-61500-300-000	SUPPLIES & MAINTENANCE								
610-61500-301-602	EQUIP GAS/OIL - SOURCE OF SUP.	8	22	23	42	16	16	25	50
610-61500-301-623	EQUIP GAS/OIL - PUMPING	-	8	-	915	-	-	200	1,000
610-61500-301-641	EQUIP GAS/OIL - T&D	-	-	-	3	-	-	200	100
610-61500-301-933	VEHICLE GAS/OIL/FLUIDS	2,001	2,130	1,784	1,549	216	724	2,200	2,200
610-61500-310-921	COMPUTER HARDWARE/SOFTWARE	866	1,716	1,271	8,208	701	769	9,000	9,000
610-61500-310-923	ACCOUNTING/SOFTWARE SUPPORT	6,427	5,440	2,648	3,401	2,241	4,368	5,500	9,187
610-61500-312-921	INFORMATION TECHNOLOGY	560	387	3,590	2,136	290	616	3,600	3,600
610-61500-321-921	OFFICE SUPPLIES & EXP.	824	848	727	816	65	106	1,200	1,200
610-61500-322-921	POSTAGE & SHIPPING	1,088	1,033	1,036	1,045	291	640	1,200	1,200
610-61500-324-921	PRINTING & COPYING	1,374	1,368	1,700	1,181	194	715	1,800	1,800
610-61500-325-921	LEGAL NOTICES & ADS	357	366	471	425	-	428	500	500
610-61500-326-921	OFFICE EQUIPMENT - OFFICE EXP	36	41	50	42	8	15	75	75
610-61500-331-930	MEMBERSHIP DUES	1,066	1,088	1,104	1,107	924	1,363	1,200	1,500
610-61500-332-000	Training						70		250
610-61500-332-602	TRAINING - SOURCE OF SUPPLY	-	240	-	-	116	366	500	500
610-61500-332-630	TRAINING - TREATMENT	893	968	86	126	-	-	800	-
610-61500-332-640	TRAINING - T&D	445	-	244	-	-	407	-	500
610-61500-332-921	TRAINING - OFFICE EXP	545	-	-	75	-	-	500	1,000
610-61500-332-930	TRAINING - ADMIN MISC	20	1,876	502	239	-	125	1,000	250
610-61500-351-623	MED/SAFETY - PUMPING	-	-	109	-	-	-	250	500
610-61500-351-632	MED/SAFETY - TREATMENT	528	238	695	234	35	35	500	500
610-61500-351-930	MED/SAFETY - MISC GENERAL	449	575	465	-	-	-	500	-
610-61500-352-000	TOOLS/MINOR EQUIP			36	-	-	-	-	2,500
610-61500-352-641	TOOLS/MINOR EQUIP - T&D	618	2,279	250	2,767	43	200	2,500	250
610-61500-352-653	TOOLS/MINOR EQUIP - METERS	45	69	221	401	24	50	250	250
610-61500-352-903	TOOLS/MINOR EQUIP - ADMIN MISC	-	69	-	-	-	-	250	2,200
610-61500-352-930	TOOLS/MINOR EQUIP - MISC GEN	442	931	1,530	1,318	100	155	2,200	200
610-61500-353-641	MISC. OTHER SUP. - T&D	-	15	-	-	-	-	200	200
610-61500-353-650	MISC. OTHER SUP. - RESERVOIRS	155	-	119	-	-	-	200	1,000
610-61500-353-652	MISC. OTHER SUP. - SERVICES	-	583	-	252	-	28	1,000	500
610-61500-353-653	MISC. OTHER SUP. - METERS	-	179	417	26	97	97	500	500
610-61500-353-654	MISC. OTHER SUP. - HYDRANTS	-	-	-	108	-	-	500	500
610-61500-353-655	MISC. OTHER SUP. - OTHER PLANT	-	-	473	252	-	-	500	500
610-61500-353-921	MISC. OTHER SUPPLIES - ADMIN	-	-	-	-	-	-	500	150
610-61500-354-921	MAPS	-	-	-	-	-	-	150	200
610-61500-358-623	MISC OP. SUPPLIES - WELLS	-	13	52	-	-	6	200	175
610-61500-358-625	MISC OP. SUPPLIES - WELL MAINT	10	168	51	-	-	-	175	250
610-61500-358-641	MISC SYS OP SUP - T&D	422	(269)	7	-	-	-	250	5,000
610-61500-361-650	DISTRIBUTION MAINT - STORAGE	9,950	4,561	-	-	-	-	5,000	3,000
610-61500-361-651	DISTRIBUTION MAINT - MAINS	(10,948)	13,169	(6,132)	1,364	-	-	3,000	1,000
610-61500-361-652	DISTRIBUTION MAINT - SERVICES	140	12,377	441	399	-	5,587	1,000	2,500
610-61500-361-653	DISTRIBUTION MAINT - METERS	13	2,430	146	-	14	14	1,500	2,500
610-61500-361-654	HYDRANT MAINTENANCE	-	942	2,023	29,900	-	-	2,500	2,500
610-61500-361-655	DISTRIBUTION MAINT - OTHER	19	113	149	15,266	-	-	500	150,000
610-61500-362-600	LAWN MAINTENANCE - WELLS	-	32	-	-	-	-	100	750
610-61500-363-933	VEHICLE MAINTENANCE	64	98	1,090	723	-	-	750	40,000
610-61500-366-000	WATER PLANT (WELLS & STORAGE)	-	2	-	1,950	8,948	27,471	65,000	5,000
610-61500-366-623	WATER PLANT - PUMPING OP.	3,246	3,727	6,573	2,068	-	17	5,000	75,000
610-61500-366-625	WATER PLANT - PUMPING MAINT	640	1,536	3,135	1,822	-	10,773	3,200	2,000
610-61500-366-635	WATER PLANT - TREATMENT MAINT	-	1,097	54	2,057	-	-	1,000	750
610-61500-366-935	WATER PLANT - FACILITY MAINT	297		382	-	-	-	750	250
610-61500-369-602	EQUIP MAINT - SOURCE OF SUPPLY	19	1,942	-	-	-	-	250	250
610-61500-369-625	EQUIP MAINT - PUMPING	20	1,551	188	215	-	-	250	-



Village of Sister Bay
2027 Annual Budget

610	Enterprise Fund - Water	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
610-61500-369-641	EQUIP MAINT - T&D	-	-	-	-	-	-	-	-
		22,638	65,958	27,710	82,431	14,324	55,161	129,925	334,787
610-61500-400-000	MATERIALS								
610-61500-401-921	CUSTODIAL SUPPLIES	72	70	243	51	12	12	250	250
610-61500-402-631	CHEMICALS	3,671	3,002	2,906	3,207	450	1,943	3,500	3,500
610-61500-403-630	WATER TESTING SUPPLIES	-	-	3,050	3,324	349	1,873	3,500	3,500
610-61500-403-653	METER PARTS & SUPPLIES	-	467	77	70	30	30	500	750
610-61500-408-652	DISTRIBUTION PARTS - W SYSTEM	148	698	(995)	(693)	-	-	1,000	1,000
610-61500-408-654	HYDRANT PARTS & SUPPLIES	34	3,042	(2,338)	1,978	-	197	2,000	2,000
		3,925	7,279	2,942	7,937	841	4,056	10,750	11,000
610-61500-500-000	FIXED CHARGES								
610-61500-510-924	PROPERTY INSURANCE	1,994	2,783	3,471	3,908	4,269	4,269	4,104	4,309
610-61500-510-925	LIABILITY INSURANCE	1,435	1,442	1,342	1,577	416	810	2,500	2,200
610-61500-511-925	VEHICLE & EQUIPMENT INSURANCE	629	865	920	664	236	402	1,000	1,000
610-61500-512-925	INSURANCE, WORK COMP	2,455	2,265	2,224	2,093	519	1,042	3,678	2,500
610-61500-523-930	UNEMPLOYMENT	-	-	-	-	-	-	-	-
610-61500-550-921	BANK FEES & FINANCE CHARGES	2,450	1,520	2,017	2,210	485	812	1,500	2,300
610-61500-551-408	TAXES - WATER	(11,386)	(11,272)	(11,818)	(10,559)	-	-	(12,000)	(11,000)
610-61500-551-904	BAD DEBT EXP - WATER	-	-	-	-	-	-	-	-
610-61500-551-928	MISC OTHER EXP - REGULATORY	511	509	648	588	-	-	750	750
610-61500-551-930	IMPACT FEE REFUNDS	-	5,391	373,126	-	-	-	-	-
		(1,912)	3,503	371,930	481	5,925	7,335	1,532	2,059
610-61500-600-000	DEBT SERVICE COSTS								
610-61500-602-427	INTEREST ON LONG-TERM DEBT - W	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
610-61500-900-000	OTHER COSTS								
610-61500-899-403	DEPRECIATION EXP -WATER SYSTEM	173,198	182,558	188,973	192,288	47,500	95,000	190,000	195,000
610-61500-900-408	PAYMENT IN LIEU OF TAXES	59,795	55,519	57,030	52,233	13,750	27,500	55,000	55,000
610-61500-900-921	TAXES - WATER	-	6,059	-	-	-	-	-	-
		232,993	244,136	246,003	244,521	61,250	122,500	245,000	250,000
610-64000-000-000	LGUD RELATED COSTS								
610-64000-111-000	WAGES - LGSD WATER	4,786	4,060	1,456	1,699	64	578	7,747	2,500
610-64000-112-000	OVERTIME - LGSD WATER	23	-	41	-	-	124	380	-
610-64000-131-000	RETIERMENT		330	130	134	-	-		
610-64000-132-000	SOC SEC		363	147	140	-	-		
610-64000-133-000	HEALTH		738	510	534	-	-		
610-64000-134-000	DENTAL		56	35	31	-	-		
610-64000-135-000	LIFE		12	4	3	-	-		
610-64000-136-000	DISABILITY		31	7	7	-	-		
610-64000-137-000	HAS		222	125	113	-	-		
610-64000-140-000	VISION		7	5	4	-	-		
610-64000-200-930	LGUD OTHER REIMB	99	1,347	35	(338)	379	610	750	750
610-64000-201-622	LGUD ELECTRIC - REIMB.	-	-	-	-	-	612	-	500
610-64000-324-921	PRINTING & COPYING LGUD	66	90	66	37	-	-	125	500
		4,974	7,256	2,562	2,364	443	1,924	9,002	4,250
Total Water Expenditures		484,858	581,618	881,473	562,700	141,671	297,705	704,239	905,598
	Income/(Loss) before transfers	217,151	138,467	(188,604)	134,339	14,343	(18,883)	(10,396)	(199,320)

Expense Summary	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
							Budget	Budget
Wages & Benefits	184,289	201,726	185,578	182,692	48,051	87,066	234,970	211,517
Other Employee Costs	1,982	2,605	1,823	2,139	51	352	4,090	4,315
Services	35,969	49,156	42,924	40,136	10,787	19,311	68,970	87,670
Supplies & Maintenance	22,638	65,958	27,710	82,431	14,324	55,161	129,925	334,787
Other Materials	3,925	7,279	2,942	7,937	841	4,056	10,750	11,000
Fixed Charges	(1,912)	3,503	371,930	481	5,925	7,335	1,532	2,059
Debt Service & Other Costs	232,993	244,136	246,003	244,521	61,250	122,500	245,000	250,000
LGUD Related Costs	4,974	7,256	2,562	2,364	443	1,924	9,002	4,250
	484,858	581,618	881,473	562,700	141,671	297,705	704,239	905,598



610 Enterprise Fund - Water		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																																												
Water Fund Expenses <table><caption>Water Fund Expenses Data (Estimated)</caption><tr><th>Year</th><th>Wages & Benefits</th><th>Other Employee Costs</th><th>Services</th><th>Supplies & Maintenance</th><th>Other Materials</th><th>Fixed Charges</th><th>Debt Service & Other Costs</th><th>LGUD Related Costs</th></tr><tr><td>1/1/2022</td><td>180,000</td><td>10,000</td><td>20,000</td><td>30,000</td><td>0</td><td>0</td><td>250,000</td><td>10,000</td></tr><tr><td>1/1/2023</td><td>180,000</td><td>10,000</td><td>20,000</td><td>30,000</td><td>0</td><td>0</td><td>200,000</td><td>10,000</td></tr><tr><td>1/1/2024</td><td>180,000</td><td>10,000</td><td>20,000</td><td>30,000</td><td>0</td><td>380,000</td><td>250,000</td><td>10,000</td></tr><tr><td>1/1/2025</td><td>180,000</td><td>10,000</td><td>20,000</td><td>80,000</td><td>0</td><td>0</td><td>250,000</td><td>10,000</td></tr></table>					Year	Wages & Benefits	Other Employee Costs	Services	Supplies & Maintenance	Other Materials	Fixed Charges	Debt Service & Other Costs	LGUD Related Costs	1/1/2022	180,000	10,000	20,000	30,000	0	0	250,000	10,000	1/1/2023	180,000	10,000	20,000	30,000	0	0	200,000	10,000	1/1/2024	180,000	10,000	20,000	30,000	0	380,000	250,000	10,000	1/1/2025	180,000	10,000	20,000	80,000	0	0	250,000	10,000				
Year	Wages & Benefits	Other Employee Costs	Services	Supplies & Maintenance	Other Materials	Fixed Charges	Debt Service & Other Costs	LGUD Related Costs																																													
1/1/2022	180,000	10,000	20,000	30,000	0	0	250,000	10,000																																													
1/1/2023	180,000	10,000	20,000	30,000	0	0	200,000	10,000																																													
1/1/2024	180,000	10,000	20,000	30,000	0	380,000	250,000	10,000																																													
1/1/2025	180,000	10,000	20,000	80,000	0	0	250,000	10,000																																													



Village of Sister Bay 2027 Annual Budget

620	Enterprise Fund - Wastewater	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
Revenues									
620-43000-000-000	GRANTS								
620-43200-000-000	FEDERAL GRANTS	143,053	-	-	-	-	-	-	-
620-43500-000-000	STATE/DNR GRANTS	-	-	-	-	-	-	-	-
		143,053	-	-	-	-	-	-	-
620-46000-000-000	CUSTOMER CHARGES								
620-46110-000-000	ASSESSMENT LETTER FEES		-	-	-	-	-	-	-
620-46411-100-000	SEWER SERVICE - VILLAGE (WW)	17,571	18,221	25,103	21,343	4,759	11,697	28,868	23,394
620-46411-200-000	SEWER SERVICE - COMMERCIAL	259,920	284,315	280,871	314,189	59,934	159,520	323,002	315,200
620-46411-400-000	SEWER SERVICE - RESIDENTIAL	542,545	611,694	620,321	665,061	150,119	367,293	713,369	666,200
620-46411-500-000	SEWER SERVICE - MULTI FAMILY	62,362	83,853	88,491	93,511	21,359	52,264	101,765	95,100
620-46412-000-000	WWTP MAINTENANCE		220	-	-	-	-	-	-
620-46415-100-000	SEPTIC & HOLDING - SISTER BAY	8,597	9,069	8,987	10,752	1,696	3,431	11,234	11,234
620-46415-800-000	SEPTIC & HOLDING-LIBERTY GROVE	169,772	186,886	193,774	189,112	18,470	47,752	222,840	191,600
620-46415-900-000	SEPTIC & HOLDING - OTHER AREAS	2,763	11,977	1,908	319	281	344	5,000	1,500
620-46416-100-000	UNMETERED WASTEWATER - VILLAGE	318	-	13	-	-	-	150	150
620-46416-200-000	UNMETERED WASTEWATER - COMMERC	-	-	-	-	-	-	150	150
620-46470-000-000	LATE PAYMENT FEES	3,312	4,681	4,226	1,267	1,197	1,678	4,775	2,500
620-46472-000-000	RENT FROM WW DEPT PROPERTY	1,420	1,250	-	-	-	-	1,420	300
		1,068,581	1,212,166	1,223,692	1,295,555	257,813	643,978	1,412,573	1,307,328
620-47000-000-000	INTERGOVERNMENTAL CHARGES								
620-47341-810-000	ADMIN CHARGES - LGUD (WW)	6,448	6,857	7,966	8,096	2,354	2,354	8,500	8,500
620-47341-820-000	FIXED SEWER METER CHARGES-LGUD	107,587	112,185	117,171	119,553	39,244	39,244	134,747	121,000
620-47341-840-000	MEASURED SEWER SERVICE - LGUD	20,309	21,154	19,780	20,332	2,564	2,564	20,000	20,500
620-47341-850-000	UNMETERED WASTEWATER - LGUD	145	76	120	56	-	-	150	150
		134,490	140,272	145,037	148,037	44,162	44,162	163,397	150,150
620-48000-000-000	MISCELLANEOUS REVENUE								
620-48110-000-000	INTEREST/DIVIDENDS - WW	18,849	59,606	78,887	108,537	27,138	43,767	75,000	90,000
620-48300-000-000	SALE OF WW PROPERTY	-	-	-	-	-	-	5,900	8,850
620-48420-720-000	IMPACT FEES - WWTP EXPANSION	35,510	29,372	5,551	-	-	-	-	-
620-48422-000-000	INSURANCE RECOVERY - WW	1,379	-	-	-	-	-	-	-
620-48490-000-000	OTHER WWTP REVENUE	25	-	-	-	-	-	-	-
620-48491-000-000	REFUNDS/REBATES - WW	2,811	-	-	-	-	30	-	-
620-48495-000-000	MISC OTHER REVENUE	1,516	368	895	1,010	-	-	500	500
		60,090	89,346	85,333	109,547	27,138	43,797	81,400	99,350
620-49000-000-000	OTHER FINANCING SOURCES								
620-49300-000-000	CAPITAL CONTRIBUTIONS	116,624	-	-	-	-	-	-	-
		116,624	-	-	-	-	-	-	-
Total Wastewater Revenues		1,522,838	1,441,784	1,454,061	1,553,139	329,113	731,937	1,657,369	1,556,828
Expenditures									
620-62500-100-000	EMPLOYEE COSTS				59%	59%	59%	59%	60%
620-62500-111-060	WAGES - MAIN LIFT STATION	11,209	8,085	6,396	2,332	689	1,365		
620-62500-111-062	WAGES - JOINT WWTP	115,929	156,318	126,080	109,148	28,167	57,082	168,040	178,002
620-62500-111-626	WAGES - WWTP GROUNDS MAINT	980	1,210	890	2,845	-	332	1,245	1,431
620-62500-111-930	TRAINING, WASTEWATER	1,367	996	1,208	306	-	-		
620-62500-112-060	OVERTIME - MAIN LIFT STATION	476	289	541	47	61	61		
620-62500-112-062	OVERTIME - JOINT WWTP	8,046	7,582	7,676	8,271	1,257	3,072	8,241	8,775
620-62500-113-000	COMP TIME USED	1,601	6,084	4,369	2,994	-	457	3,422	3,422
620-62500-114-000	PAID LEAVE - JOINT WWTP	20,919	28,401	39,288	16,100	5,338	7,636		918
620-62500-121-062	PT WAGES - JOINT WWTP	-	-	-	-	-	-		
620-62500-121-902	WAGES, CLERK - WW	26,332	28,564	30,822	31,449	6,984	14,932	37,196	38,975
620-62500-121-920	WAGES, ADMIN - WW	36,585	39,504	51,658	66,684	19,357	36,024	30,000	4,503
620-62500-122-902	OVERTIME - CLERK - WWTP	316	25	229	823	153	408	1,073	1,124
620-62500-131-000	RETIREMENT	(8,172)	33,681	18,014	26,259	4,464	8,739	16,537	17,115
620-62500-132-000	SOCIAL SECURITY	16,212	20,700	21,591	17,359	4,380	8,665	17,713	18,180
620-62500-133-000	INSURANCE, MEDICAL	47,945	53,519	68,909	70,215	21,918	37,313	72,441	72,015



Village of Sister Bay 2027 Annual Budget

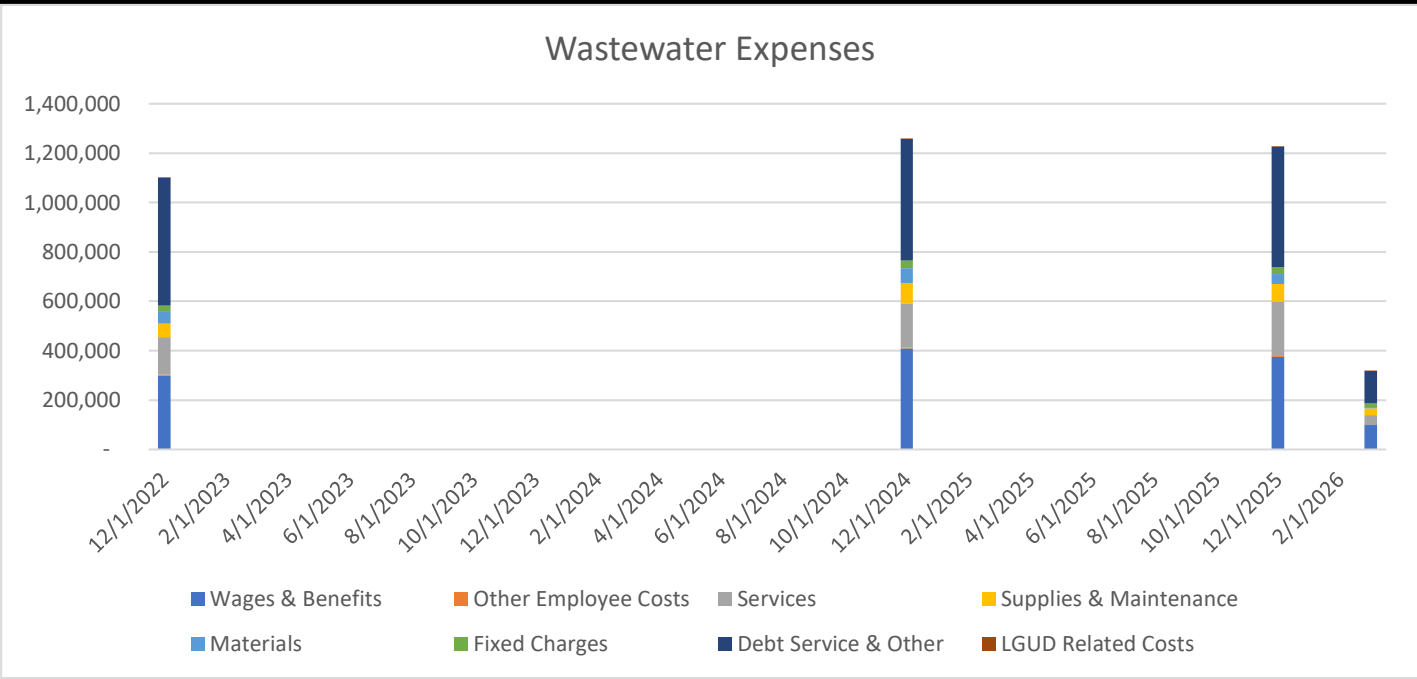
620 Enterprise Fund - Wastewater		12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
620-62500-134-000	INSURANCE, DENTAL	3,336	3,808	4,691	4,489	1,415	2,408	4,506	4,653
620-62500-135-000	INSURANCE, GROUP LIFE	5,375	2,433	2,203	1,301	122	208	362	350
620-62500-136-000	INSURANCE, DISABILITY	1,322	2,041	1,226	894	286	488	884	871
620-62500-137-000	HSA BENEFITS	9,794	14,220	22,467	12,034	3,696	6,230	14,655	14,705
620-62500-138-000	EAP BENEFITS	498	512	496	496	83	248	500	500
620-62500-139-000	BENEFIT FEES	-	-	-	-	-	-	-	-
620-62500-140-000	VISION	-	144	678	662	167	284	502	513
620-62500-141-000	UNIFORMS & CLOTHING	1,386	1,137	1,257	1,321	-	-	1,950	1,950
620-62500-142-000	RECRUITMENT/TESTING/PHYSICALS	142	-	148	-	-	-	1,000	1,000
620-62500-143-000	RECOGNITION	1,409	2,200	2,070	2,512	-	17	2,200	2,200
620-62500-144-000	MILEAGE	485	1,256	396	470	88	156	1,000	1,000
620-62500-145-000	EXPENSE ALLOWANCE/MEALS	360	360	34	45	-	-	375	375
620-62500-190-000	OTHER PERSONNEL EXPENSE	-	-	-	-	-	-	-	-
		303,851	413,069	413,338	379,055	98,626	186,127	383,843	372,577
620-62500-200-000	SERVICES								
620-62500-200-000	OTHER CONTRACTED SERVICES	2,696	3,352	1,787	3,211	-	762	2,500	3,500
620-62500-201-000	ELECTRIC/GAS	63,147	68,133	62,115	69,784	15,456	35,244	70,000	72,000
620-62500-202-000	FUEL	10,579	13,521	9,465	13,512	3,750	7,067	12,000	13,600
620-62500-203-000	TELEPHONES	2,202	2,692	3,047	3,598	252	739	3,000	3,800
620-62500-204-000	CELLPHONES	2,827	3,284	3,565	2,547	556	1,114	3,500	3,500
620-62500-205-000	INTERNET	780	1,464	1,440	1,448	179	386	3,565	3,565
620-62500-206-000	TELEMETRY	509	-	-	-	-	-	-	15,000
620-62500-208-000	RUBBISH DISPOSAL	1,397	9,543	3,154	1,071	1,416	4,132	5,000	5,000
620-62500-209-000	LEGAL SERVICES	2,236	293	-	3,416	3,533	6,188	2,500	25,000
620-62500-210-000	AUDIT & CONSULTING	12,103	7,462	18,554	11,611	3,788	3,788	13,000	11,000
620-62500-212-000	ENGINEERING	-	-	3,998	28,900	-	-	50,000	50,000
620-62500-213-000	LAUNDRY SERVICE	1,271	1,175	1,191	1,236	288	578	1,250	1,500
620-62500-214-000	SLUDGE HAULING & PROCESSING	51,439	45,834	70,961	79,874	12,196	31,900	90,000	90,000
		151,184	156,753	179,278	220,208	41,414	91,899	256,315	297,465
620-62500-300-000	SUPPLIES & MAINTENANCE								
620-62500-301-000	GAS/OIL/FLUIDS	4,804	4,641	4,773	4,464	412	1,306	5,500	5,500
620-62500-303-000	EQUIPMENT RENTAL	615	-	262	266	-	-	1,000	1,000
620-62500-310-000	COMPUTER HARDWARE/SOFTWARE	5,556	9,381	8,251	12,508	2,963	12,941	9,000	21,506
620-62500-312-000	INFORMATION TECHNOLOGY	2,569	1,419	952	3,962	503	1,070	2,500	4,000
620-62500-321-000	OFFICE SUPPLIES & EXP.	2,272	2,672	1,587	1,574	88	162	1,500	2,000
620-62500-322-000	POSTAGE & SHIPPING	1,798	1,858	2,321	1,958	505	1,124	2,500	2,500
620-62500-324-000	PRINTING & COPYING	2,390	2,172	2,139	1,582	337	680	2,500	2,500
620-62500-325-000	LEGAL NOTICES & ADS	141	-	155	39	-	-	150	150
620-62500-326-000	OFFICE EQUIPMENT	68	78	93	45	14	27	150	150
620-62500-331-000	DUES & PUBLICATIONS	1,644	1,657	1,742	1,892	38	1,859	2,000	2,000
620-62500-332-000	TRAINING - WASTEWATER	1,619	2,653	1,791	315	91	212	2,500	2,500
620-62500-351-000	MEDICAL/SAFETY SUPPLIES	753	1,318	1,492	539	60	60	1,500	1,500
620-62500-352-000	TOOLS/MINOR EQUIPMENT	3,081	1,098	2,373	6,498	182	556	3,000	5,000
620-62500-353-000	MISC. OTHER SUPPLIES	74	236	131	521	91	203	500	550
620-62500-358-000	MISC. PLANT OPERATING SUPPLIES	168	148	741	875	375	750	1,000	1,000
620-62500-362-000	WWTP GROUNDS MAINTENANCE	408	170	202	549	196	296	500	580
620-62500-363-000	VEHICLE MAINTENANCE	201	217	2,181	1,334	-	-	2,500	2,500
620-62500-365-000	WWTP- LAB EQUIPMENT MAINT.	7,814	563	3,213	2,569	150	150	3,500	15,500
620-62500-366-000	WWTP- BLDG & STRUCTURES MAINT.	2,447	1,330	4,335	2,058	-	512	7,500	7,500
620-62500-367-000	MAIN LIFT STATION/FORCE MAIN	9,324	18,593	10,037	29	13,162	15,488	25,000	17,500
620-62500-368-000	WWTP- FIXED EQUIPMENT MAINT.	6,715	32,283	31,750	25,408	7,580	50,365	35,000	45,000
620-62500-369-000	EQUIPMENT MAINTENANCE	277	1,256	1,218	1,367	-	-	1,500	1,500
		54,739	83,743	81,740	70,352	26,748	87,759	110,800	141,936
620-62500-400-000	MATERIALS								
620-62500-401-000	CUSTODIAL SUPPLIES	275	451	801	122	61	78	500	500
620-62500-402-000	CHEMICALS	42,139	45,942	49,515	33,345	338	16,851	52,000	50,000
620-62500-403-000	LAB SUPPLIES - WWTP	5,037	15,835	7,033	6,750	1,459	1,940	10,000	16,000
620-62500-408-000	MAIN LIFT DEGREASER	39	507	2,671	-	-	-	3,500	3,000
		47,491	62,735	60,019	40,218	1,858	18,869	66,000	69,500



Village of Sister Bay
2027 Annual Budget

620	Enterprise Fund - Wastewater	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
620-62500-500-000	FIXED CHARGES								
620-62500-510-000	PROPERTY/LIABILITY INS.	12,888	15,621	17,271	16,859	15,674	16,577	20,000	18,000
620-62500-511-000	VEHICLE & EQUIPMENT INSURANCE	1,888	2,296	2,372	2,740	590	1,275	2,808	2,900
620-62500-512-000	INSURANCE, WORK COMP	8,175	7,234	8,210	4,787	1,262	2,459	7,684	6,000
620-62500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	-	-
620-62500-550-000	BANK FEES & FINANCE CHARGES	2,672	3,557	3,160	3,368	841	1,409	3,700	3,500
620-62500-551-000	MISCELLANEOUS OTHER EXP	-	51	-	-	-	-	-	-
		25,623	28,759	31,013	27,754	18,367	21,719	34,192	30,400
620-62500-600-000	DEBT SERVICE COSTS								
620-62500-602-000	INTEREST ON LONG-TERM DEBT-WW	63,884	62,731	58,939	55,610	1,599	26,555	52,475	49,161
		63,884	62,731	58,939	55,610	1,599	26,555	52,475	49,161
620-62500-900-000	OTHER OUTLAYS & EXPENDITURES								
620-62500-899-000	DEPRECIATION EXP - WWTP	425,209	430,403	432,867	433,629	130,000	260,000	520,000	435,000
620-62500-900-000	OTHER NON-OPERATING EXP - WW	28,919	-	-	-	-	-	-	-
		454,128	430,403	432,867	433,629	130,000	260,000	520,000	435,000
620-64000-000-000	LGUD RELATED COSTS								
620-64000-200-000	OTHER SERVICES & COSTS	77	57	45	69	10	27	500	500
620-64000-324-000	PRINTING & COPYING LGUD	58	90	66	37	-	-	150	150
		135	147	111	107	10	27	650	650
Total Wastewater Expenditures		1,101,035	1,238,340	1,257,304	1,226,933	318,621	692,956	1,424,274	1,396,689
	Income before Transfers	421,803	203,445	196,757	326,207	10,492	245,055	245,055	160,138

Expense Summary	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026 Budget	2026 Budget
Wages & Benefits	300,069	408,116	409,433	374,707	98,537	185,954	377,318	366,052
Other Employee Costs	3,782	4,953	3,904	4,347	88	173	6,525	6,525
Services	151,184	156,753	179,278	220,208	41,414	91,899	256,315	297,465
Supplies & Maintenance	54,739	83,743	81,740	70,352	26,748	87,759	110,800	141,936
Materials	47,491	62,735	60,019	40,218	1,858	18,869	66,000	69,500
Fixed Charges	25,623	28,759	31,013	27,754	18,367	21,719	34,192	30,400
Debt Service & Other	518,012	493,134	491,806	489,239	131,599	286,555	572,475	484,161
LGUD Related Costs	135	147	111	107	10	27	650	650
	1,101,035	1,238,340	1,257,304	1,226,933	318,621	692,956	1,424,274	1,396,689





Village of Sister Bay 2027 Annual Budget

630 Enterprise Fund - Collection		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
Revenues									
630-43000-000-000	GRANTS								
630-43200-000-000	FEDERAL GRANTS	-	-	-	-	-	-	-	-
630-43500-000-000	STATE/DNR GRANTS		-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
630-46000-000-000	CUSTOMER CHARGES								
630-46110-000-000	ASSESSMENT LETTER FEES	3,345	2,985	3,120	2,175	315	780	3,200	3,200
630-46411-100-000	SEWER SERVICE - VILLAGE (C)	4,883	4,387	5,813	7,231	1,892	1,892	6,685	7,000
630-46411-200-000	SEWER SERVICE - COMMERCIAL	75,485	70,594	70,213	102,208	24,159	24,159	80,745	92,500
630-46411-400-000	SEWER SERVICE - RESIDENTIAL	151,641	138,967	140,468	215,321	56,073	56,073	161,538	200,000
630-46411-500-000	SEWER SERVICE - MULTI FAMILY	18,806	19,570	21,157	31,543	8,365	8,365	24,331	35,000
630-46411-900-000	SERVICE: OTHER COLLECT SYSTEMS	-	147	134	-	-	-	250	250
630-46412-000-000	COLLECTION SYSTEM MAINTENANCE	-	-	-	-	-	-	-	-
630-46414-000-000	LATERAL INSPECTION - SEWER	4,121	2,413	1,858	2,118	166	333	2,500	2,500
630-46470-000-000	LATE PAYMENT FEES	835	289	231	364	193	193	500	500
		259,115	239,352	242,994	360,961	91,163	91,794	279,749	340,950
630-47000-000-000	INTERGOVERNMENTAL CHARGES								
630-47341-000-000	COLLECTION SYSTEM MAINT - LGUD	1,695	1,140	-	-	-	-	1,750	20,000
		1,695	1,140	-	-	-	-	1,750	20,000
630-48000-000-000	MISCELLANEOUS REVENUES								
630-48110-000-000	INTEREST/DIVIDENDS-COLLECTION	4,649	22,382	25,460	50,590	7,918	13,236	25,000	27,000
630-48300-000-000	SALE OF PROPERTY - COLLECTION	-	-	-	-	-	-	900	900
630-48420-710-000	IMPACT FEE-DOWNTOWN SEWER MAIN	25,691	22,410	10,260	14,506	1,266	2,325	12,000	12,000
630-48420-740-000	SEWER CONNECTION FEES/REU	8,241	4,825	3,716	4,237	333	665	5,200	5,200
630-48422-000-000	INSURANCE RECOVERY - C	-	-	-	-	-	-	-	-
630-48425-000-000	SURCHARGE: COLL SYSTEM SERVICE	179	1,015	12	6	-	-	500	500
630-48490-000-000	OTHER COLLECTION SYSTEM REVENUE	-	-	-	-	-	-	-	-
630-48491-000-000	REFUNDS/REBATES - C	346		-	-	-	4	-	-
630-48495-000-000	MISC OTHER REVENUE	217	60	149	41	-	-	-	-
		39,322	50,692	39,597	69,379	9,517	16,230	43,600	45,600
630-49000-000-000	OTHER FINANCING SOURCES								
630-49300-000-000	CAPITAL CONTRIBUTIONS	240,627	107,678	-	42,836	-	-	250,000	1,500,000
		240,627	107,678	-	42,836	-	-	250,000	1,500,000
Total Collection Revenues		540,758	398,862	282,591	473,176	100,679	108,024	575,099	1,906,550
Expenditures									
630-63500-100-000	EMPLOYEE RELATED COSTS				9%	9%	7%	7%	6%
630-63500-111-000	FULL-TIME EMPLOYEE WAGES	20,481	12,015	11,110	4,442	707	2,641	19,937	17,800
630-63500-111-626	WAGES - COLLECTION GROUNDS	407	671	497	227	-	-	477	654
630-63500-112-000	OVERTIME - SB COLLECTION	828	385	1,165	193	187	236	978	878
630-63500-113-000	COMP TIME USED	251	997	729	456	-	54		
630-63500-114-000	PAID LEAVE - COLLECTION	5,536	7,322	1,909	3,820	631	903		92
630-63500-121-000	PART-TIME WAGES	-	-	414	187	85	85		
630-63500-121-902	WAGES, CLERK - COLLECTION	3,761	4,692	4,723	4,690	744	1,688	4,413	3,898
630-63500-121-920	WAGES, ADMIN - COLLECTION	14,637	17,349	17,101	17,609	5,221	9,758	8,588	4,503
630-63500-122-902	WAGES, OT CLERK - COLLECTION	45	5	38	123	19	49	127	112
630-63500-131-000	RETIREMENT	(2,249)	6,510	2,653	4,512	555	1,128	2,618	2,007
630-63500-132-000	SOCIAL SECURITY	3,318	2,892	3,783	2,165	557	1,139	2,840	2,145
630-63500-133-000	INSURANCE, MEDICAL	10,707	7,729	11,091	6,533	1,806	3,372	11,112	7,795
630-63500-134-000	INSURANCE, DENTAL	737	570	748	408	114	212	706	499
630-63500-135-000	INSURANCE, GROUP LIFE	1,114	514	884	60	12	23	75	38
630-63500-136-000	INSURANCE, DISABILITY	282	277	270	108	34	63	142	103
630-63500-137-000	HSA BENEFITS	1,855	1,588	3,016	1,311	392	748	2,258	1,571
630-63500-138-000	EAP BENEFITS	61	63	83	83	14	41	85	85
630-63500-139-000	BENEFIT FEES	-	-	-	-	-	-		



Village of Sister Bay 2027 Annual Budget

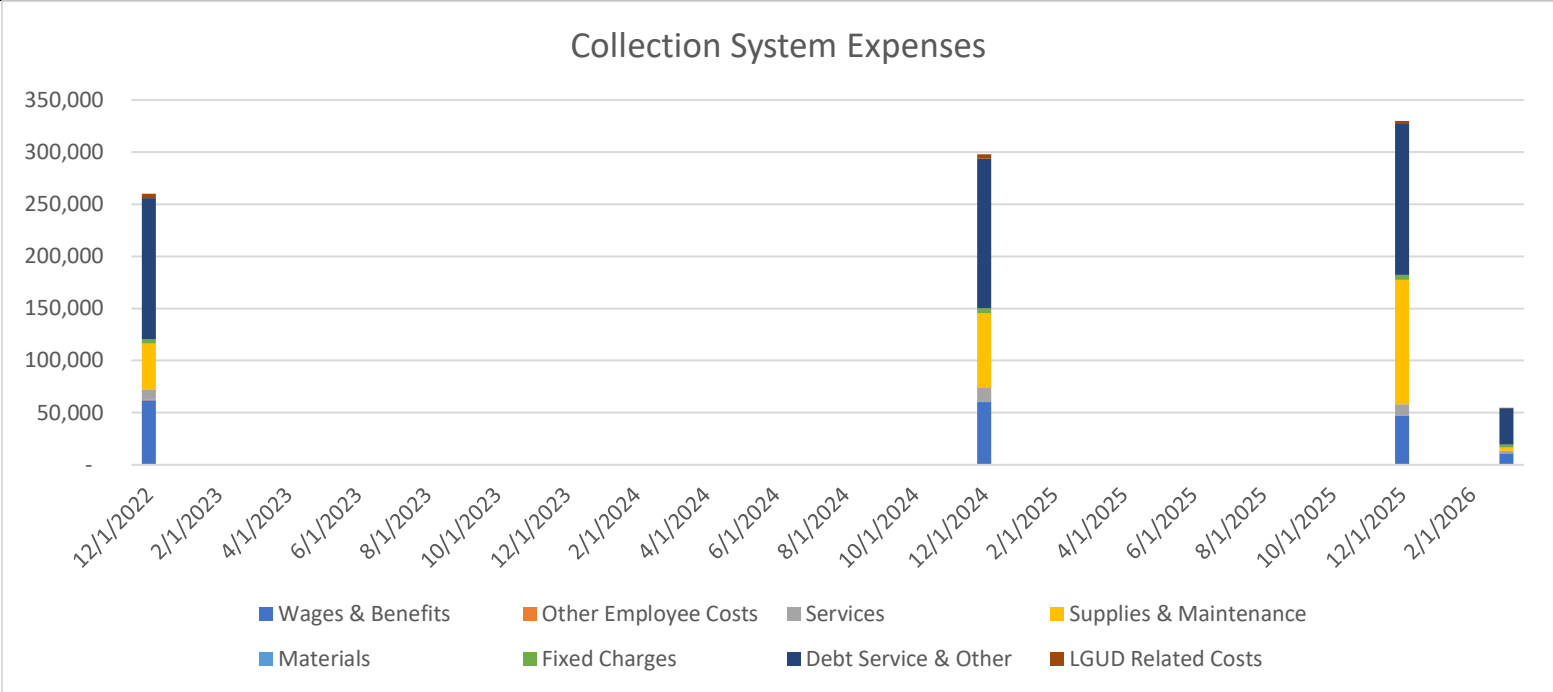
630 Enterprise Fund - Collection		12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
630-63500-140-000	VISION	-	20	106	57	13	23	80	53
630-63500-141-000	UNIFORMS & CLOTHING	198	186	210	201	-	-	250	250
630-63500-142-000	RECRUITMENT/TESTING/PHYSICALS	20	-	168	-	-	-	250	250
630-63500-143-000	RECOGNITION	178	300	212	-	-	-	300	300
630-63500-144-000	MILEAGE	-	14	30	112	10	55	50	50
630-63500-145-000	EXPENSE ALLOWANCE/MEALS	9	60	-	7	-	-	75	75
630-63500-190-000	BENEFIT FEES AND PENALTIES	-	-	-	-	-	-	-	-
		62,175	64,159	60,938	47,303	11,101	22,219	55,361	43,158
630-63500-200-000	SERVICES								
630-63500-200-000	MISC. OTHER SERVICES	20	51	67	33	-	-	250	250
630-63500-201-000	ELECTRIC POWER	6,600	6,621	6,451	7,183	1,769	3,944	7,000	7,500
630-63500-202-000	SEWER/FUEL	1,269	639	169	169	-	211	1,000	1,000
630-63500-204-000	CELLPHONES	403	547	595	388	66	132	600	600
630-63500-205-000	INTERNET	96	240	240	239	21	46	570	570
630-63500-206-000	TELEMETRY	1,018	-	-	-	-	-	21,000	15,000
630-63500-209-000	LEGAL SERVICES	-	-	-	41	-	-	250	250
630-63500-210-000	AUDIT & CONSULTING	979	1,229	4,374	2,892	449	449	4,500	3,500
630-63500-212-000	ENGINEERING	-	-	1,018	-	248	509	5,000	5,000
630-63500-213-000	LAUNDRY	16	18	24	26	7	14	25	25
		10,401	9,345	12,938	10,972	2,560	5,305	40,195	33,695
630-63500-300-000	SUPPLIES & MAINTENANCE								
630-63500-301-000	GAS/OIL/FLUIDS	724	731	994	556	54	167	1,200	1,200
630-63500-310-000	COMPUTER HARDWARE/SOFTWARE	5,643	4,254	1,653	6,822	914	1,380	7,275	7,926
630-63500-312-000	INFORMATION TECHNOLOGY	181	136	2,779	809	60	127	8,000	3,500
630-63500-321-000	OFFICE SUPPLIES & EXP.	345	192	223	205	12	23	500	500
630-63500-322-000	POSTAGE & SHIPPING	269	333	569	294	60	132	650	650
630-63500-324-000	PRINTING & COPYING	340	356	410	241	40	81	450	450
630-63500-325-000	LEGAL NOTICES & ADS	-	-	9	-	-	-	50	50
630-63500-326-000	OFFICE EQUIPMENT	8	11	14	16	2	4	25	25
630-63500-331-000	MEMBERSHIP DUES	6	7	7	16	32	32	25	25
630-63500-332-000	TRAINING	21	103	233	-	-	139	250	250
630-63500-351-000	MEDICAL/SAFETY SUPPLIES	1,123	333	1,103	69	7	7	1,200	1,200
630-63500-352-000	TOOLS/MINOR EQUIPMENT	156	394	286	1,407	3	11	500	16,500
630-63500-353-000	MISC. OTHER SUPPLIES	(5,906)	6,371	1,647	3	-	-	2,000	2,000
630-63500-354-000	MAPS	-	-	-	-	-	-	100	100
630-63500-356-000	PARTS & SUPPLIES	16	101	-	-	-	9	150	150
630-63500-358-000	MISC. SEWER OPERATING SUPPLIES	4,626	5,096	4,726	5,065	-	-	5,000	5,000
630-63500-362-000	LAWN MAINTENANCE	-	-	-	-	-	-	100	100
630-63500-363-000	VEHICLE MAINTENANCE	21	34	363	203	-	-	500	500
630-63500-367-000	LIFT STATION/FORCE MAIN MAINT.	24,064	7,672	29,383	4,489	1,976	7,786	30,000	35,000
630-63500-368-000	SEWER SYSTEM MAINTENANCE	12,419	6,764	27,213	98,926	-	-	32,000	35,000
630-63500-369-000	EQUIPMENT MAINTENANCE	64	412	20	240	-	-	1,700	1,700
		44,122	33,300	71,633	119,361	3,161	9,898	91,675	111,826
630-63500-400-000	MATERIALS								
630-63500-401-000	CUSTODIAL SUPPLIES	16	23	75	13	3	3	50	50
		16	23	75	13	3	3	50	50
630-63500-500-000	FIXED CHARGES								
630-63500-510-000	PROPERTY/LIABILITY INS.	1,697	2,139	2,140	2,186	1,995	2,130	2,700	2,500
630-63500-511-000	VEHICLE & EQUIPMENT INSURANCE	202	298	312	427	123	230	400	475
630-63500-512-000	INSURANCE, WORK COMP	1,183	1,034	980	718	200	379	1,271	800
630-63500-523-000	UNEMPLOYMENT	-	-	-	-	-	-	-	-
630-63500-550-000	BANK FEES & FINANCE CHARGES	734	656	1,188	1,297	118	197	1,500	1,500
630-63500-551-000	MISCELLANEOUS OTHER EXP	32	8	-	-	-	-	-	-
		3,849	4,135	4,620	4,628	2,436	2,937	5,871	5,275
630-63500-600-000	DEBT COSTS								



Village of Sister Bay
2027 Annual Budget

630 Enterprise Fund - Collection		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
630-63500-602-000	INTEREST ON LONG-TERM DEBT - C	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
630-63500-900-000	OTHER OUTLAYS & EXPENDITURES								
630-63500-899-000	DEPRECIATION EXP - COLLECTION	123,930	128,884	131,803	134,091	35,250	70,500	141,000	137,000
630-63500-900-000	TAXES - SEWER	11,386	25,506	11,818	10,559	-	-	13,250	13,250
		135,316	154,390	143,621	144,650	35,250	70,500	154,250	150,250
630-64000-000-000	LGUD RELATED COSTS		-						
630-64000-111-000	WAGES, LGUD COLLECTION	4,366	3,163	2,556	1,788	110	242	1,994	1,780
630-64000-112-000	OVERTIME - LGSD COLLECTION	-	-	72	93	-	-	98	88
630-64000-131-000	Retierment- LGUD Collection	-	253	238	149	-	-		
630-64000-132-000	SOCIAL SEC		275	262	156	-	-		
630-64000-133-000	HEALTH		547	761	613	-	-		
630-64000-134-000	DENTAL		42	51	37	-	-		
630-64000-135-000	LIFE		11	9	3	-	-		
630-64000-136-000	DISABILITY		24	13	8	-	-		
630-64000-137-000	HAS		183	209	129	-	-		
630-64000-140-000	VISION		4	7	5	-	-		
630-64000-200-000	OTHER SERVICES- LGUD		(428)	-	-	-	-	-	-
		4,366	4,074	4,177	2,980	110	242	2,091	1,868
Total Collection Expenditures		260,245	269,426	298,003	329,906	54,620	111,104	349,494	346,122
Income before Transfers		39,887	21,758	(15,412)	143,270	46,059	(3,081)	225,605	1,560,428

Expense Summary		12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026 Budget	2027 Budget
	Wages & Benefits	61,770	63,599	60,319	46,983	11,101	22,164	54,436	42,233
	Other Employee Costs	405	560	619	320	10	55	925	925
	Services	10,401	9,345	12,938	10,972	2,560	5,305	40,195	33,695
	Supplies & Maintenance	44,122	33,300	71,633	119,361	3,161	9,898	91,675	111,826
	Materials	16	23	75	13	3	3	50	50
	Fixed Charges	3,849	4,135	4,620	4,628	2,436	2,937	5,871	5,275
	Debt Service & Other	135,316	154,390	143,621	144,650	35,250	70,500	154,250	150,250
	LGUD Related Costs	4,366	4,074	4,177	2,980	110	242	2,091	1,868
		260,245	269,426	298,003	329,906	54,630	111,104	349,494	346,122





Village of Sister Bay 2027 Annual Budget

690	Enterprise Fund - Marina	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	Budget	Budget
Revenues									
690-42000-000-000	DEBT PREMIUMS								
690-42800-000-000	AMORTIZATION OF PREMIUM	4,475	4,167	3,846	3,515	-	-	2,803	3,250
		4,475	4,167	3,846	3,515	-	-	2,803	3,250
690-43000-000-000	GRANTS								
690-43690-000-000	DNR GRANTS	-	19,685	-	-	-	-	-	-
		-	19,685	-	-	-	-	-	-
690-46000-000-000	PUBLIC CHARGES								
690-46371-000-000	SEASONAL SLIP FEES	416,185	427,252	441,322	451,464	450,232	489,699	467,851	485,203
690-46372-000-000	DAILY DOCKING/TRANSIENT FEES	253,628	289,254	322,914	305,931	157,590	212,417	278,500	288,350
690-46373-000-000	LAUNCH FEES	15,416	17,039	16,085	16,979	-	8,274	16,500	16,500
690-46375-000-000	PUMP OUT SERVICES	2,170	283	472	1,439	165	259	2,350	2,350
690-46376-000-000	COMMERCIAL DOCKING	103,209	122,830	143,462	144,708	14,570	77,667	144,244	165,000
690-46377-000-000	DISCOUNTED SALES	-	-	-	-	-	-	(1,000)	-
690-46380-000-000	LAUNDRY NON-TAXABLE	260	410	278	411	-	11	500	500
690-46381-000-000	PRODUCT SALES	4,034	3,781	2,711	6,249	-	3,543	8,000	8,000
690-46382-000-000	VENDING SALES	94	-	-	-	-	-	-	-
690-46383-000-000	NON TAXABLE PRODUCT SALES	190	356	234	558	-	62	500	500
690-46900-000-000	MISC CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
		795,187	861,205	927,478	927,738	622,557	791,932	917,445	966,403
690-48000-000-000	MISCELLANEOUS REVENUES								
690-48110-000-000	INTEREST ON INVESTMENTS	12,542	47,304	65,971	68,612	13,873	27,232	50,000	30,000
690-48260-000-000	BLDG RENTAL - BOATHOUSE	18,000	9,000	-	-	-	-	-	-
690-48300-000-000	SALE OF PROPERTY AND EQUIPMENT	-	-	-	-	-	-	-	-
690-48500-000-000	DONATIONS	-	-	-	-	-	-	-	-
690-48995-000-000	MISC OTHER REVENUE	1,257	1,346	354	384	259	318	300	300
		31,798	57,650	66,325	68,996	14,132	27,550	50,300	30,300
690-49000-000-000	OTHER FINANCING SOURCES & TRANSFERS								



Village of Sister Bay 2027 Annual Budget

690 Enterprise Fund - Marina		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	Budget	Budget
690-49210-000-000	TRANSFERS FROM GENERAL FUND	-	-	-	-	-	-	-	-
690-49240-000-000	TRANSFERS FROM CIP FUND	-	-	-	-	-	-	1,000,000	1,500,000
		-	-	-	-	-	-	1,000,000	1,500,000
Total Marina Revenues		831,461	942,707	997,649	1,000,249	636,689	819,482	1,970,548	2,499,953
Expenditures									
690-53540-100-000	EMPLOYEE RELATED COSTS								
690-53540-111-000	FULL-TIME WAGES	60,554	61,221	98,359	115,781	31,473	60,365	128,786	147,347
690-53540-111-051	FULL-TIME WAGES FACILITIES	7,404	10,011	6,255	2,793	652	1,385	9,767	8,475
690-53540-111-920	FULL-TIME WAGES ADMIN	16,955	23,844	28,633	12,895	4,094	7,671	16,234	22,063
690-53540-112-000	FULL-TIME OVERTIME WAGES		-	6,492	-	-	-		
690-53540-112-051	FULL-TIME OVERTIME FACILITIES	-	672	25	-	-	-	-	-
690-53540-114-000	UNWORKED WAGES	5,530	3,964	8,968	9,790	2,805	3,295	1,469	11,000
690-53540-115-000	BONUSES, MANAGER	-	-	-	-	-	-	-	-
690-53540-121-000	PART-TIME WAGES	56,636	53,294	54,669	51,019	-	11,615	72,130	59,500
690-53540-122-000	PART-TIME OVERTIME WAGES	5,262	2,505	325	873	-	193	10,200	5,100
690-53540-123-000	BONUSES, DOCKHANDS	2,750	2,750	3,050	3,050	-	-	3,050	2,750
690-53540-131-000	RETIREMENT	(2,915)	14,041	5,473	10,865	2,810	5,235	11,099	12,758
690-53540-132-000	SOCIAL SECURITY	11,707	12,289	15,284	14,820	3,055	6,585	18,571	18,946
690-53540-133-000	INSURANCE, MEDICAL	6,879	10,501	16,554	15,636	4,661	8,051	22,837	22,603
690-53540-134-000	INSURANCE, DENTAL	699	439	805	672	198	344	1,094	1,064
690-53540-135-000	INSURANCE, GROUP LIFE	1,601	642	(222)	866	4	8	59	23
690-53540-136-000	INSURANCE, DISABILITY	513	654	690	556	171	295	625	628
690-53540-137-000	HSA BENEFITS EXPENSE	609	650	2,190	4,728	1,442	2,465	6,064	5,956
690-53540-138-000	EAP BENEFITS EXPENSE	128	131	138	138	23	92	166	166
690-53540-140-000	VISION	-	61	111	83	20	34	121	90
690-53540-141-000	UNIFORM ALLOWANCE	-	1,324	1,531	1,249	-	1,515	2,000	2,000
690-53540-142-000	RECRUITMENT/TESTING/PHYSICALS	187	-	607	-	-	-	500	500
690-53540-143-000	RECOGNITION	858	647	1,106	1,200	-	-	700	700
690-53540-144-000	MILEAGE	543	352	464	534	380	577	400	600
690-53540-145-000	EXPENSE ALLOWANCE	178	200	200	-	-	-	200	200
690-53540-190-000	ALLOCATION TO TKH	(1,448)	-	-	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

690 Enterprise Fund - Marina		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	Budget	Budget
		174,630	200,192	251,706	247,549	51,788	109,725	306,072	322,469
690-53540-200-000	SERVICES								
690-53540-201-000	ELECTRIC/GAS	17,215	22,741	21,909	19,931	2,531	9,647	24,000	24,000
690-53540-202-000	WATER/SEWER/STORM	9,041	9,200	24,061	7,594	-	2,683	10,000	10,000
690-53540-203-000	TELEPHONE	705	783	874	779	3	178	1,260	1,260
690-53540-204-000	CELL PHONE	288	257	476	838	215	431	275	850
690-53540-205-000	INTERNET	4,168	4,537	4,453	4,287	965	1,942	4,500	4,500
690-53540-206-000	TELEVISION	721	425	622	813	-	-	850	850
690-53540-207-000	RECYCLING	-	1,055	1,821	835	-	496	1,000	1,000
690-53540-208-000	GARBAGE	4,190	4,023	2,709	2,878	-	684	5,000	5,000
690-53540-209-000	LEGAL	686	113	450	1,282	-	439	500	500
690-53540-210-000	AUDITING & CONSULTING	2,930	3,276	10,420	9,598	1,465	1,465	10,000	8,000
690-53540-211-000	WEED CONTROL	3,149	3,329	3,104	4,314	205	205	4,500	6,500
690-53540-212-000	ENGINEERING	-	-	-	9,243	13,400	13,400	-	-
690-53540-214-000	HOLDING TANK EXPENSE	149	13	-	-	-	-	200	200
		43,243	49,751	70,899	62,391	18,784	31,570	62,085	62,660
690-53540-300-000	SUPPLIES AND MATERIALS								
690-53540-301-000	VEHICLE & EQUIPMENT GAS, OIL,	560	110	241	200	-	-	250	250
690-53540-303-000	EQUIPMENT RENTAL	16	14	26	10	4	257	350	350
690-53540-310-000	COMPUTER SOFTWARE & MAINT.	8,719	7,953	8,382	12,600	3,217	6,614	13,200	25,465
690-53540-311-000	WEBSITE	300	823	-	360	-	-	1,000	2,000
690-53540-312-000	IT SUPPORT	1,427	4,482	1,395	6,110	1,880	3,600	4,000	6,000
690-53540-321-000	OFFICE SUPPLIES	1,194	396	463	429	-	306	1,000	1,000
690-53540-322-000	POSTAGE	134	172	140	185	41	151	300	300
690-53540-324-000	PRINTING/COPYING	1,920	2,022	2,414	995	0	508	2,750	1,200
690-53540-325-000	ADVERTISING & PUBLIC NOTICES	573	165	-	28	-	-	2,000	500
690-53540-331-000	MEMBERSHIP DUES	550	850	845	1,100	25	25	850	1,250
690-53540-332-000	EDUCATION/TRAINING	13,345	3,053	10,143	15,099	3,860	3,860	7,500	7,500
690-53540-351-000	MEDICAL/SAFETY SUPPLIES	291	483	715	236	-	-	1,500	1,500
690-53540-352-000	MINOR EQUIPMENT AND TOOLS	12,611	3,184	901	3,712	-	952	10,000	10,000
690-53540-353-000	GENERAL SUPPLIES	2,380	6,731	767	(855)	-	79	4,000	4,000



Village of Sister Bay 2027 Annual Budget

690 Enterprise Fund - Marina		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	Budget	Budget
690-53540-354-000	SUPPLIES FOR RESALE	5,701	4,178	737	6,661	-	5,701	3,500	3,500
690-53540-357-000	EVENT COSTS	2,000	2,000	3,577	2,368	-	2,325	2,000	2,000
690-53540-362-000	GROUPS MAINTENANCE	4,032	3,924	-	1,054	-	-	3,500	3,500
690-53540-365-000	Copier Maintenance				941	-	-		
690-53540-366-000	BUILDING MAINTENANCE	5,166	7,271	10,090	25,024	1,000	30,598	1,276,500	1,276,500
690-53540-368-000	DOCK MAINTENANCE	248,384	190,894	108,511	187,149	227,664	323,751	375,000	150,000
690-53540-369-000	EQUIPMENT MAINTENANCE	1,154	2,080	1,816	1,031	-	1,899	11,950	11,950
690-53540-392-000	MISCELLANEOUS	25	-	1,178	-	-	-	100	100
690-53540-401-000	CUSTODIAL SUPPLIES	3,035	2,655	2,198	2,191	-	620	4,000	4,000
690-53540-408-000	CONTINGENCY, MARINA	700	489	-	-	-	-	5,000	5,000
		314,216	243,928	154,539	266,630	237,691	381,245	1,730,250	1,517,865
690-53540-500-000	FIXED CHARGES								
690-53540-510-000	PROPERTY & LIABILITY INSURANCE	18,633	20,278	22,389	23,361	21,470	22,550	24,000	25,200
690-53540-512-000	INSURANCE, WORK COMP	5,054	5,324	6,070	5,664	1,489	2,936	9,000	7,000
690-53540-523-000	UNEMPLOYMENT COSTS	-	1,146	-	948	-	-		
690-53540-550-000	BANK SERVICE CHARGES	16,246	17,383	16,721	14,602	8,089	10,097	19,000	19,000
690-53540-551-000	OTHER FEES, CHARGES, BAD DEBTS	18	0	536	-	-	-	500	100
690-53540-599-000	LICENSE AND PERMIT FEES	25	175	531	-	-	-	500	200
		39,975	44,306	46,246	44,576	31,048	35,582	53,000	51,500
690-53540-600-000	OTHER EXPENDITURES & OUTLAYS								
690-53540-602-000	INTEREST	46,331	42,453	39,687	35,622	14,613	14,613	30,996	25,522
690-53540-850-000	Computer Software				60	-	-		
690-53540-860-000	Computer Hardware		-	94	235	-	-		
690-53540-899-000	DEPRECIATION	98,936	105,565	109,399	109,399	27,750	55,500	111,000	115,000
		145,267	148,018	149,180	145,316	42,363	70,113	141,996	140,522
690-53541-000-000	BOATHOUSE COSTS								
690-53541-200-000	OTHER CONTRACTED SERVICES	110	2,864	274	-	-	-	110	-
690-53541-201-000	ELECTRIC/GAS	792	805	509	787	-	955	1,200	-
690-53541-202-000	WATER/SEWER/STORM	371	627	768	859	-	328	500	-
690-53541-203-000	TELEPHONE	(20)	-	-	-	-	-	-	-



Village of Sister Bay 2027 Annual Budget

690	Enterprise Fund - Marina	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	Budget	Budget
690-53541-206-000	TELEVISION	-	-	-	-	-	-	-	-
690-53541-367-000	BOATHOUSE MAINTENANCE	166	1,149	7,000	-	-	-	51,500	-
		1,419	5,445	8,551	1,646	-	1,283	53,310	-
690-55301-000-000	EVENTS								
690-55301-408-000	EVENT COSTS FOR MARINA	-	-	-	-	-	-	2,000	2,000
		-	-	-	-	-	-	2,000	2,000
690-59000-000-000	TRANSFERS & OTHER USES OF FUNDS								
690-59210-000-000	TRANSFERS TO GENERAL FUND	52,644	45,297	46,195	42,033	12,500	25,000	50,000	40,000
690-59300-000-000	TRANSFERS TO DEBT SERVICE	-	-	-	-	-	-	-	-
690-59400-000-000	TRANSFERS TO CAPITAL PROJECTS	-	-	-	-	-	-	-	-
		52,644	45,297	46,195	42,033	12,500	25,000	50,000	40,000
Total Marina Expenditures		771,395	736,937	727,316	810,140	394,173	654,518	2,398,713	2,137,016
	Net Income/(Loss)	60,066	205,770	270,333	190,109	242,516	160,769	(428,165)	362,937
Beginning Net Asset Balance		2,185,730	2,185,730	2,391,500	2,391,500	2,391,500	2,714,517	2,714,517	2,661,833
Change in accounting principal									
Beginning Net Asset Balance		2,245,796	2,391,500	2,661,833	2,581,609	2,634,016	2,875,286	2,286,351	3,024,770
<i>Proof to Audit</i>		<i>2,245,796</i>							

Expense Summary	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	2026 Budget	2027 Budget
Wages & Benefits	174,311	197,669	247,799	244,565	51,408	107,633	302,272	318,469
Other Employee Costs	319	2,523	3,908	2,983	380	2,092	3,800	4,000
Services	43,243	49,751	70,899	62,391	18,784	31,570	62,085	62,660
Supplies, Materials, & Maintenance	314,216	243,928	154,539	266,630	237,691	381,245	1,730,250	1,517,865
Fixed Charges	39,975	44,306	46,246	44,576	31,048	35,582	53,000	51,500
Other Exp. & Outlays	145,267	148,018	149,180	145,316	42,363	70,113	141,996	140,522
Boathouse	1,419	5,445	8,551	1,646	-	1,283	53,310	-
Other Costs & Transfers	52,644	45,297	46,195	42,033	12,500	25,000	52,000	42,000



Revenue Summary					12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2025	2026 Budget	2027 Budget
Seasonal Slip Fees		416,185	427,252	441,322	451,464	450,232	489,699	467,851	485,203			
Transient Fees		253,628	289,254	322,914	305,931	157,590	212,417	278,500	288,350			
Other Public Charges		22,165	21,869	19,780	25,635	165	12,149	26,850	27,850			
Grants		-	19,685	-	-	-	-	-	-			
Commercial Docking		103,209	122,830	143,462	144,708	14,570	77,667	144,244	165,000			
Miscellaneous Revenues		36,274	61,817	70,171	72,511	14,132	23,355	53,103	33,550			
		831,461	942,707	997,649	1,000,249	636,689	815,287	970,548	999,953			

VILLAGE OF SISTER BAY
TID PROJECTIONS

Not all TID No. 1 transactions were recorded in the TID No. 1 fund. Debt service payments and project costs paid by other funds is detailed in the other funding sources below. The Village tracks these amounts, so they can pay back these funds if they have the available cash. The reimbursement of these funds has been identified below in orange and will be revised as necessary throughout the remainder of the TID life.

Capital project fund Advance
Project costs financed by Capital Projects fund
Transfer from Capital Projects Fund
Project costs financed by Debt Service fund

#1											ACTUAL			ACTUAL			ACTUAL			PROJECTED					2029	Cumulative
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028					
Revenues																										
Tax increments	-	-	-				3,654	47,020	55,865	84,147	123,767	160,365	230,392	241,314	808,089	886,200	753,600	776,208	799,494	823,479	848,183	873,629	6,641,778			
Computer aids	-	-	873	2,220	1,060		655	636	535	1,047	1,063	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	18,971			
Personal property aid												169	4,031	8,025	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	22,271			
State aid - Stewardship Grant				1,495,995				244,643	-	289,643	-				-	-	-	-	-	-	-	-	2,030,281			
ARPA Funds															297,865								297,865			
Interest on investment				812				-		-	-		1,937	468	5,915	16,963	28,122	1,000	1,000	1,000	1,000	1,000	58,217			
Interest on advance to Marina					17,000	16,300	15,586	14,857	14,116	13,359	12,586	11,552	10,497	9,421	8,323	7,204	6,062	4,897	3,709	2,497	1,261	-	169,227			
Interest from developers											4,475	7,942	7,151	6,953	6,748	6,538	6,321	6,097	5,983	5,750	5,509	5,261	85,519			
Sale of land	-	-	-	-	-	-	-	219,750	105,000	229	15,823	247,895	6,563	6,762	136,966	27,177	7,393	7,617	7,847	8,084	8,329	8,580	769,393			
Donations (for pavilion on waterfront)						55,000	435,000																495,000			
Impact fees				24,801	27,771		60,535	30,000	-														113,107			
Other revenues	-	-	-									130,428	12,479			288,034	94,176						555,117			
Total Revenues	-	-	873	1,523,828	100,831	21,300	545,430	526,906	175,745	404,019	272,319	441,490	261,659	274,031	1,554,465	1,040,781	804,022	798,343	820,557	843,333	866,805	890,993	11,276,736			
Expenditures																										
Planning and administration	12,020	35,249	27,781	31,069	33,506	67,880	74,411	56,737	85,874	73,831	63,437	53,717	36,703	27,199	49,532	61,060	150	150	150	150	150		790,756			
Waterfront development	55,015	57,595	57,476	22,989	58,537	114,925	584,889	1,295,054	728	20,196													2,438,153			
Playground expansion				98,807																			133,275			
Marina improvements		19,579	26,616																				46,195			
Stormwater improvements																							189,626			
Bay Shore Drive water and sewer main relays				17,195	36,014	89,687		187,114	253,802														551,909			
Bay Shore Drive - bury overhead lines								3,045	1,235,329	1,926	11,352												1,251,652			
Bayshore Drive road reconstruction								12,390	116,685	247,178													376,253			
Downtown redevelopment										36,665	616,433	6,952					33						662,083			
Al Johnson property acquisition			5,026,201	(1,872,500)																			3,153,701			
Streets and storm sewers			102,525																				151,275			
Sanitary and water mains				24,801	27,771	401,861	1,018,198																1,472,631			
Braun property acquisition	-	-	-	-	-	-	-																839,721			
Northwoods/Cherrywood Infrastructure								839,721								1,375,410	683,648						2,059,058			
Debt Service																							-			
Principal					16,250	16,250	48,750	659,148	158,735	2,793,465	196,826	686,253	214,331	195,000	245,000	255,000	270,000	280,000	290,000	285,000	300,000	990,000	6,910,008			
Interest				91,642	210,422	146,717	145,976	160,919	165,386	120,603	112,929	106,543	98,315	80,075	73,050	68,050	62,800	57,300	50,875	42,975	34,200	45,150	1,818,777			
Total Expenditures	67,035	112,423	5,275,067	(1,585,997)	382,500	837,320	2,229,984	4,619,907	698,492	3,635,880	428,894	1,017,262	339,349	302,274	1,742,992	1,067,791	332,950	337,450	341,025	328,125	334,350	1,035,150	22,845,073			
Excess of Revenues Over (Under) Expenditures	(67,035)	(112,423)	(5,274,194)	3,109,825	(281,669)	(816,020)	(1,684,554)	(4,093,001)	(522,747)	(3,231,861)	(156,575)	(575,772)	(77,690)	(28,243)	(188,527)	(27,011)	471,072	460,893	479,532	515,208	532,455	(144,157)	(11,568,337)			
Other Financing Sources (Uses)																										
Debt Proceeds	-	-	5,350,000	(1,872,500)	-	-	400,000	1,160,000		2,897,544	-												7,935,044			
Transfer from General fund	-	-	-	-	-	-	-	690,955		201,000	-												891,955			
Repayment of transfer from general fund																	(290,000)	(145,000)	(145,000)	(145,000)	(166,955)		(891,955)			
Transfer from Debt Service									215,753	351,643	9,998												577,394			
Developer loan									(215,753)	(351,643)	(9,998)												(577,394)			
Transfer from Capital Projects Fund	-	-	-	-	-	-	-	552,682		429,730	-												982,412			
Repayment of transfer from capital projects fund																	(200,000)	(200,000)	(465,000)	(117,412)			(982,412)			
Project costs financed by Capital Projects fund	55,015	77,174	163,540	-	-	-	30,000	-															325,729			
Repayment of project costs financed by capital projects fund																							(325,729)			
Project costs financed by Utility fund	-	-	-	-	-	401,861	957,663	253,802															1,613,326			
Repayment of project costs financed by utility fund																							(672,000)			
Project costs financed by Debt Service fund	-	-	-	-	226,672	162,967	194,726	290,067	324,121	16,524	309,755	792,795	302,646	275,075	318,050	323,050	332,800	-	-				3,869,248			
Reimbursement of project costs financed by Debt Service									(90,000)			(245,000)			(130,000)	(20,000)							(2,140,000)			
Project costs financed by Marina fund				33,598																			33,598			
Reimbursement of project costs financed by Marina																							-			
Advance to Marina fund				(850,000)																			(850,000)			
Repayment of Advance to Marina					34,983	35,683	36,397	37,124	37,867	38,624	51,716	52,751	53,806	54,882	55,979	57,099	58,241	59,406	60,594	61,806	63,042	-	850,000			
Total Other Financing Sources (Uses)	55,015	77,174	5,513,540	(2,688,902)	261,655	600,511	1,618,786	2,984,630	271,988	3,583,422	361,471	600,546	356,452	329,957	244,029	160,149	(98,959)	(550,594)	(957,547)	(743,194)	(783,913)	(557,000)	10,639,216			
Net Change in Cash	(12,020)	(35,249)	239,346	420,923	(20,014)	(215,509)	(65,768)	(1,108,371)	(250,759)	351,561	204,896	24,774	278,762	301,714	55,502	133,138	372,113	(89,701)	(478,015)	(227,986)	(251,458)	(701,157)	(929,121)			
Cash Balance Beginning	-	(12,020)	(47,269)	192,077	613,000	592,986	377,477	311,709	(796,662)	(1,047,421)	(695,860)	(490,964)	(466,190)	(187,428)	114,286	169,788	302,927	401,573	311,871	(166,144)	(394,130)	(645,588)	-			
Cash Balance Ending	(12,020)	(47,269)	192,077	613,000	592,986	377,477	311,709	(796,662)	(1,047,421)	(695,860)	(490,964)	(466,190)	(187,428)	114,286	169,788	302,927	675,040	311,871	(166,144)	(394,130)	(645,588)	(1,346,744)	(929,121)			
Net Unreimbursed Project costs	(67,035)	(179,458)	(5,453,652)	(2,343,827)	(2,609,246)	(3,409,016)	(5,044,820)	(8,478,673)	(8,842,685)	(9,281,081)	(9,240,830)	(9,130,349)	(8,993,708)	(8,826,951)	(8,770,478)	(8,542,488)										
Reconciliation of TID No. 1 Cash Flow (above) to Financial Statements																										
Cash and investments									-	261,946	189,316	299,664	141,276	579,102	666,310											
Advance from other funds									(1,035,848)	(873,467)	(673,467)	(673,467)	(273,467)	(273,467)	(273,467)											
Accounts payable year end									(11,573)	(82,215)	(6,813)	(529)	(4,544)	(563)	(62,559)											
Accounts receivable												3,335	-	0	175,217											
Property taxes levied												(95,192)	(50,692)	(190,785)	(335,713)											
Due to other funds																										

TID No 1 projects

**VILLAGE OF SISTER BAY
TID #2 PROJECTIONS**

TID #2

	2018	2019	2020	2021	2022	2023	2024	2025	Cumulative
Revenues									
Tax increments			4,928	216	62,636	63,104	55,414	57,076	1,041,366
State aids			86	40	111	111	111	111	690
Federal Grants									-
State Grants									-
Interest on Investments									-
Sale of property & equipment									-
Donations									-
Other revenues									-
Total Revenues	-	-	5,014	256	62,747	63,215	55,525	57,187	1,042,056
Expenditures									
Planning and administration	51,804	26,785	26,795	14,211	6,839	9,121	17,369	18,237	231,530
Area H lift station									-
South 57 Gravity Sanitary Main		-		-					-
South 57 Water Main		-		-					-
Fieldcrest Water Main									-
Fieldcrest Sanitary Main									-
Engineering Option 2									-
Contingency Option 2									-
Roadway Improvements									-
Debt Service									-
Principal									-
Interest									-
Total Expenditures	51,804	26,785	26,795	14,211	6,839	9,121	17,369	18,237	231,530
Excess of Revenues Over (Under) Expenditures	(51,804)	(26,785)	(21,781)	(13,955)	55,908	54,094	38,156	38,950	810,527
Other Financing Sources (Uses)									
Debt Proceeds									-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Net Change in Cash	(51,804)	(26,785)	(21,781)	(13,955)	55,908	54,094	38,156	38,950	810,527
Cash Balance Beginning	-	(51,804)	(78,589)	(100,370)	(114,325)	(58,417)	(4,323)	33,833	-
Cash Balance Ending	(51,804)	(78,589)	(100,370)	(114,325)	(58,417)	(4,323)	33,833	72,783	810,527
Net Unreimbursed Project costs	(51,804)	(78,589)	(100,370)	(114,325)	(58,417)	(4,323)	33,833	72,783	