FINANCE COMMITTEE MEETING

MONDAY, NOVEMBER 9, 2026 – 2:00 PM

Sister Bay Liberty Grove Fire Station – 2258 Mill Road
To access the meeting electronically, click:
https://zoom.us/j/4439901723?pwd=yAVpi40M1OIqgNufcVUE8XWCUSkKaH.1&omn=97063638580
Meeting ID: 443 990 1723 Passcode: 304078
To connect by phone: 1-301-715-8592 - Meeting ID 443 990 1723#
Deviations from the agenda order shown may occur
For additional meeting information visit: www.sisterbaywi.gov, click 'Agendas and Minutes'

AGENDA

1. Call to Order (Zoom Participants Mute Devices)
2. Roll Call
3. Approve Agenda
4. Approve Meeting Minutes:
    a) October 12, 2026
5. Comments, Correspondence and Concerns from the Public (Public comment limited to 3 non-transferable minutes per person)
6. Discussion/Action Items
    a) Discussion and Possible Action Regarding the 2026 Tax Bill Insert
    b) Review and Discussion of the Third Quarter 2026 General Fund Financial Report
    c) Discussion and Direction on 2027 Budget Funding for a Full-Time or Part-Time Zoning Position
    d) 2027-2031 Capital Improvement Plan (CIP) Review
    e) 2027 Annual Budget Review and Discussion
7. Matters to be Placed on a Future Agenda or Referred to a Committee, Official or Employee
8. Next Meeting
9. 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

FINANCE COMMITTEE MEETING MINUTES

Monday, October 12, 2026 2 P.M.
Finance Committee Meeting
Umapproved

1. Call to Order

Chair Brigid White called the Finance Committee meeting to order Monday, October 12, 2026, at 2 P.M. at the Sister Bay Liberty Grove Fire Station, 2258 Mill Road, Sister Bay, WI.

2. Roll Call

Present: Chairperson Brigid White, Terry Kelly, Louise Howson, Mike Laszkiewicz (via Zoom) Andy Woerfel.

Others: Administrator Benjamin Andrews, Village Clerk Julie Thyssen, Financial Specialist/Treasurer Vlad Gannik, Utilities Director Megan Barnes

3. Approve Agenda

Motion to approve the agenda was made by Kelly and seconded by Howson. Motion carried - all ayes.

4. Approve Meeting Minutes

a. August 31, 2026 0:44

Howson requested corrections: on page 4, line 9, "loggerhead cabin" and on page 5, line 11, an attribution to Laszkiewicz needed correction. Laszkiewicz. The Committee also confirmed that the meeting start and adjournment times would be verified against the record.

Motion to approve the August 31, 2026 meeting minutes as amended was made by Howson and seconded by Kelly. Motion carried - all ayes.

5. Comments, Correspondence, And Concerns From The Public

None

6. Discussion/Action Items

a. Capital Project Fund Analysis Discussion

Gannik presented the final Baird memo analyzing capital project fund balances. The Committee reviewed each area of the memo.

- **Reclassification:** Funds expensed from the 400 account that belonged in the 410 account were corrected in the final 2025 audit.
- **Fire/weight room:** The $10,000 budgeted for the weight room was paid to the fire department.
- **Interest income:** The consensus was to assign all excess interest to the Mill Road reconstruction project until it is complete. This would reduce or eliminate the need to bond.
- **Wayfinding/village signage:** The funds were never spent because the existing plan is 10 to 12 years old and the cost would far exceed $100,000. Kelly proposed zeroing out the allocation. The funds would remain in the capital improvement fund and be available for other projects. The Committee agreed to consider moving Village Hall engineering back to 2027 during the CIP review.
- **Fund balance tracking and municipal reimbursement:** Revenue and expenditure accounts were created to track municipal reimbursement funds. Future board motions should specify the purpose of any designation.

- **Vehicle funding:** Balances should be designated by department (parks or public works) rather than held generally, with separate tracking of vehicles and equipment. Current balances are approximately $28,000 and $48,000.
- **Ice rink:** A discrepancy was noted between the 2025 budget ($500,000 levied and paid) and the CIP summary showing a $75,000 balance. Staff will verify whether $75,000 of prior-year funds remains unspent.
- **General fund balance:** Of approximately $2.2 million, about $90,000 is non-spendable (advances and prepaid items). The remainder is unassigned.
- **Unallocated capital funds:** $226,642 is unallocated, largely due to a lack of board action designating municipal reimbursement funds.

Approximately $385,000 in excess interest and unallocated funds could be directed to Mill Road. The funds currently earn about 3.6 percent, roughly $70,000 annually, which is less than the cost of borrowing. Howson noted that street funding has historically been under-allocated. Laszkiewicz urged the Committee to put taxpayer funds to use and to tighten the process so balances do not accumulate. Staff will provide written recommendations for the unallocated funds, ice rink balance, and interest income at the next meeting. No formal action was taken.

b. Reimbursement Resolution Discussion

Gannik explained that a reimbursement resolution allows the Village to spend available cash on project costs and later reimburse itself from borrowed funds. Without one, only costs incurred within a limited period before borrowing could be reimbursed. A Baird representative confirmed that the resolution is optional and gives the Village flexibility. Staff recommended adopting a resolution for each financing, which is the more conservative approach. The Committee also agreed that municipal reimbursement funds should be reviewed annually.

Motion to direct staff to draft a reimbursement resolution for Village Board consideration for upcoming capital projects was made by White and seconded by Howson. Motion carried - all ayes.

c. Hwy 57 Utility Extension Project Discussion

Utility staff reviewed the project, including the proposed lift station near the veterinary clinic, the water and sewer lines, and possible future extensions. Barnes stated that the project is not currently feasible. Special assessments would be high, no property owners have requested the extension, and the project has grown well beyond the original request of a single property owner. That owner now prefers to pursue a private connection. The Committee noted that the multiuse trail would complicate future work, and staff will research directional drilling as an alternative. Gannik noted that deferral may carry additional future costs. The Committee reached consensus to take no action. The project will remain in the CIP as a future-year item with no impact on the 2027 budget, to be revisited as development warrants.

d. 2027-2031 Capital Improvement Plan (CIP) Review

The utility fund would finance the project, grant timelines are being considered, and engineering costs will be placed once an alternative is selected. White requested that the 2029 capital projects levy of $9.9 million be reclassified to bond proceeds or another source. White also noted that the 2027 capital projects levy appeared as $490,000 but recalculated to approximately $569,000, and that the fire summary sheets on pages 51 and 52 differed ($115,000 versus $193,500). Staff will verify the formulas.

White asked about moving Village Hall engineering back to 2027. Staff explained that, with one-time funds of approximately $1.113 million available for Mill Road, the Village can avoid borrowing costs, and that the marina and administration building projects limit capacity. Staff will prepare a short-written

explanation for the Board packet. The multiuse trail item was retained as a future placeholder, and the marina restrooms were moved to the parks section. No formal action was taken.

e. 2027 Annual Budget Review

Gannik reported that the proposed budget holds the property tax levy flat, with a slight mill rate decrease resulting from increased assessed valuation. The levy was not reduced because Wisconsin levy limits would restrict future increases. The budget includes a transfer of approximately $1.13 million to reserves for Mill Road reconstruction. Part of that transfer could offset any 2027 budget shortfall, with no less than $1 million to be transferred. This protects reserves and the Village's credit rating. The Green Tier line was restored from $2,500 to $5,000, and the Committee agreed. Staff confirmed that formulas were checked and the tax increment district figures were included. The Committee agreed that the November meeting will be the opportunity for a formal budget recommendation. White suggested that, next year, members each review an assigned budget section. No action was taken.

7. Staff Updates

8. Matters To Be Placed On A Future Agenda Or Referred To A Committee, Official Or Employee

The Committee agreed that the November meeting will include final approval of the CIP with the noted changes and the budget recommendation.

a. Tax Incremental Financing Districts Evaluation; Expansion, Early Closure, Or Reallocation

Staff confirmed that this item was noted from prior minutes and will be placed on the November agenda for preliminary discussion.

9. Next Meeting

The next Finance Committee meeting will be held Monday, November 9, 2026, at 2:00 PM. The Village Board public hearing and budget approval are scheduled for November 17, 2026.

10. Adjourn 2:12:32

Motion to adjourn at 4:14 PM was made by Howson and seconded by Kelly. Motion carried - all ayes.

Minutes submitted by Julie Thyssen, Village Clerk

STAFF REPORT

Date: November 9, 2026

Re: 2026 Tax Bill Insert – Review and Printing

Author(s): Volodymyr Gannik, Village Treasurer

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

BACKGROUND INFORMATION

The Village needs to update and print the annual tax bill insert for inclusion in Door County's tax bill mailing. Please review the attached prior-year insert and suggest any changes.

PROPOSED UPDATES

Add information about the new utility payment portal, update outdated notices and contact information, and include other timely information for residents.

TIMELINE

Send the final insert for printing after the November 9, 2026 Finance Committee meeting. Deliver printed copies to the County during the week of the budget public hearing, or earlier if possible.

RECOMMENDED ACTION(S)

Review the insert and direct staff to incorporate the Committee's changes, finalize the content, and arrange printing and delivery to the County.

ATTACHMENT(S)

Prior-year tax bill insert.

VILLAGE OF SISTER BAY
ANNUAL NEWSLETTER

2383 Maple Dr., PO Box 769, Sister Bay, WI 54234

TAX PAYMENTS

Taxes are due by January 31st to the Door County Treasurer. **Do not mail or deliver payments to the Village of Sister Bay.**

Make checks payable to Door County Treasurer and mail or deliver to:

Door County Treasurer
421 Nebraska Street
Sturgeon Bay, WI 54235

Include your payment stub so it's applied to the correct parcel(s). Multiple parcels may be paid with one check. *If you'd like a receipt, include a self-addressed stamped envelope.*

IMPORTANT: POSTMARK CHANGES MAY AFFECT TAX DEADLINES

The U.S. Postal Service has adopted a new rule: **most letters will no longer be postmarked on the day they are mailed.** Instead, they will be postmarked one or more days later when processed at a regional facility (Milwaukee or Minneapolis for most of Wisconsin).

This means mail sent from most Wisconsin post offices will not receive a same-day postmark. Mail sent on Saturdays may receive a postmark **two to three days later**.

Because many Wisconsin statutes — including tax deadlines — rely on the postmark date, this change may cause mailed tax payments or forms to appear late, even if you mailed them on time.

To ensure a same-day postmark, you must request a hand-stamped postmark at the counter or send your item by certified mail.

Until state laws are updated, plan for earlier mailing to avoid missed deadlines.

WELCOME NEW STAFF MEMBERS

Sarah Bertges joined the Village Administration Office in June as Administrative Assistant. Prior to this appointment, Sarah was previously an educator, and most recently a business administrator and controller for a local business. Sarah replaced Janal Suppanz.

Julie Thyssen joined the Village Administration Office in September in the role of Village Clerk. Julie spent 24 years at the University of Wisconsin, Oshkosh and has extensive experience in the home building industry. Julie replaced Sue Clarke (who replaced Heidi Teich).

A new **Village Administrator** is expected to be hired soon to replace outgoing administrator, Julie Schmelzer. Schmelzer announced on September 11, 2025, that she would be retiring on January 2, 2026.

EMERGENCY SERVICES

The village does not have its own police department. For non-emergencies call the Door County Sheriff's Department at 920-746-2400. In an emergency,

dial 911.

SENIOR ASSISTANCE

Are you a senior citizen who needs assistance, wants to help others, or just needs someone to talk to? Consider joining or contacting Senior Advocacy for Independent Living (SAIL). SAIL is a non-profit organization serving portions of Northern Door County. For more information visit www.ageinplacedoorcounty.org.

VILLAGE WEBSITE

You can now apply and pay online for permits and utilities, view meeting agendas and packets, and read the latest news and notices. Visit www.sisterbaywi.gov. Sign up for alerts and to receive agendas!

GARBAGE & RECYCLING



The village contracts with Going Garbage for trash and recycling pickup. New residents should call 920-854-2114 for delivery of garbage carts if they are not already on the property, or, visit GoingGarbage.com for details. For more information about the village's garbage and recycling regulations, see Chapter 50 of the Municipal Code, available online.

DOG LICENSES

Is your dog licensed? Remember, dog licenses are required *per state law*. Annual fees are $5 (altered) $10 (unaltered). After March 31, a $25 late fee applies. Proof of rabies certification is required if not already on file.

ANIMAL CONTROL ISSUES

Issues with a stray animal? Animal Control Officer Mark Richard can be reached at 920-9421-0828 (Cell) or 920-868-3924 (Home). The Wisconsin Humane Society, Door County Campus, can be reached at 920-746-1111.

BUILDING PERMITS

The village contracts with Inspection Specialists for inspection services. Contact Building Inspector, Brett Guilette, at 920-495-3232 to schedule an inspection or with questions about building permits.

Note: Zoning permits may also be required from the village. Depending on the project, some activities also require review before the Plan Commission and/or Village Board.

WATER & SEWER

Looking where to pay your water bill? The payment office has relocated! Pay in person at the wastewater treatment plant at 2124 Autumn Court, or online via xpressbillpay.com (village district only). Please remember to enter your six-digit account number when paying online. Contact Utility Clerk, Kara Kroll, at kara.kroll@sisterbaywi.gov or 920-854-2246 for assistance.

ELECTED OFFICIALS

Are you interested in running for Village Office? Do you want to serve as a Village Trustee? If so, please contact Julie Thyssen, Village Clerk, at clerk@sisterbaywi.gov or 920-854-4118 for information about the necessary paperwork.

Three Trustees are up for re-election and each serves a 2-year term. Nomination papers can be circulated beginning December 1.

VOTING INFORMATION

Check registration, update your address, and request absentee ballots at myvote.wi.gov. Voting takes place at the Sister Bay/Liberty Grove Fire Department at 2258 Mill Road or vote early in-person two weeks prior to each election at the Village Administration Office at 2383 Maple Drive.



FIREWORKS PERMIT

Reminder: Possessing or using fireworks in the Village prior to securing a Fireworks Permit from the village is prohibited. Residents are permitted a maximum of two permits per year.

PARKING ON VILLAGE STREETS

Overnight parking is not allowed on village streets or in village parking lots. For more information, the village parking regulations can be found online, see Chapter 58 of the Municipal Code.

NEW PARKS BUILDING

After almost twenty years of planning and budgeting, the village finally built a new Parks Maintenance Facility. The building consolidates operations to one centralized site, equipped with service bays and offices. The building came in *slightly* under budget. It was designed by McMahon, an engineering company out of Neenah, and built by Alliance Construction & Design from Wrightstown. Alliance used local contractors for some of the work.

NEW ICE RINK PLANNED

The Friends of the Sister Bay Ice Rink, Inc. will be constructing a new ice rink at the Sports Complex. The ice rink is expected to be open for the 2026-2027 winter season. The village contributed $500,000 towards the construction of the rink.

NEW MARINA OFFICE

A new Marina Office is scheduled for construction next fall. The building is funded by user fees of the marina.

STAFF REPORT

Date: November 9, 2026

Re: General Fund Third Quarter 2026 Financial Report

Author(s): Volodymyr Gannik, Village Treasurer

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

BACKGROUND INFORMATION

For information and discussion. No action is requested. This report summarizes General Fund activity for the nine months ending September 30, 2026 when 75% of the fiscal year had elapsed.

With 3/4 of the year completed, General Fund revenues and transfers received totaled **$3,330,004**, or **89.8%** of budget. Expenditures and transfers out totaled **$2,314,483**, or **62.4%** of budget.

Category	2026 Budget	YTD Actual	% of Budget
Revenues, including transfers in	$3,707,954	$3,330,004	89.8%
Expenditures, including transfers out	$3,707,953	$2,314,483	62.4%

- **Revenue highlights:** General property taxes were fully collected. Investment interest totaled $168,874, exceeding the annual budget by $18,874.
- **Revenue still outstanding:** No receipts were recorded for the budgeted $145,000 TID transfer, $65,000 in room taxes, or $52,775 in supplemental aid.
- **Expenditures to monitor:** Elections exceeded the annual budget by $4,544; recreation programs and events by $4,227; and Green Tier by $1,073. Public Works had used 84.9% of its annual budget.
- **Capital transfer:** $465,540 was transferred to the Capital Fund, representing 75% of the budgeted amount.

Revenues exceeded expenditures by **$1,015,522** through September 30. This is an interim balance, not a projected year-end surplus, as fourth-quarter expenditures and remaining transactions will affect the final results.

THREE YEAR COMPARISON

Category	2024	2025	2026
Revenues including transfers in	$3,125,760	$3,293,809	$3,330,004
Revenue budget received	84.1%	87.4%	89.8%
Expenditures including transfers out	$2,215,589	$2,513,549	$2,314,483
Expenditure budget used	56.8%	62.3%	62.4%
Revenues over expenditures	$910,171	$780,261	$1,015,522
Capital Fund transfer included above	$228,119	$835,500	$465,540

Amounts rounded to whole dollars. Percentages compare actual results with each year's reported annual budget.

KEY FINDINGS

Revenues. 2026 revenues increased $36,195 (1.1%) from 2025 and $204,244 (6.5%) from 2024. Investment interest totaled $168,874, exceeding the 2026 annual budget by $18,874, compared with receipts of $127,820 in 2025 and $133,805 in 2024.

Expenditures. 2026 expenditures were $199,066 (7.9%) below 2025, mainly due to a $369,960 lower Capital Fund transfer. Excluding that transfer alone, expenditures increased $170,894 (10.2%) from 2025. Total expenditures were $98,894 (4.5%) above 2024.

Department trends. Public Works expenditures were $293,139, compared with $235,923 in 2025 and $192,123 in 2024. Parks expenditures were $111,749, compared with $128,340 and $156,717, respectively.

Budget monitoring. Elections exceeded the 2026 annual budget by $4,544; recreation programs and events by $4,227; and Green Tier by $1,073. Public Works had used 84.9% of its annual budget.

Timing differences. The 2024 report recorded 85.1% of budgeted property taxes and a $290,000 TID transfer. Both 2025 and 2026 recorded 100% of property taxes but no TID transfer. In 2026, the budgeted $145,000 TID transfer, $65,000 in room taxes and $52,775 in supplemental aid had no receipts recorded through September.

The $1,015,522 excess of revenues over expenditures is an interim result, not a projected year-end surplus. Fourth-quarter expenditures, transfers and year-end adjustments will determine the final results.

ATTACHMENT(S)

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41110-000-000	GENERAL PROPERTY TAXES	2,197,976.28	2,197,976.28	2,583,823.00	385,846.72	85.1
100-41150-000-000	MANAGED FOREST LANDS	151.84	151.84	163.00	11.16	93.2
100-41210-000-000	ROOM TAXES	.00	.00	57,600.00	57,600.00	.0
100-41800-000-000	INTEREST & PENALTIES - TAXES	102.43	102.43	300.00	197.57	34.1
	TOTAL TAXES	2,198,230.55	2,198,230.55	2,641,886.00	443,655.45	83.2
	INTERGOVERNMENTAL REVENUES					
100-43410-000-000	STATE SHARED REVENUE	34,866.97	34,866.97	9,036.00	(25,830.97)	385.9
100-43411-000-000	PERSONAL PROPERTY AID	4,117.21	4,117.21	4,117.00	(.21)	100.0
100-43412-000-000	EXPENDITURE RESTRAINT	.00	.00	26,028.00	26,028.00	.0
100-43413-000-000	SUPPLEMENTAL AID	.00	.00	49,892.00	49,892.00	.0
100-43420-000-000	FIRE INSURANCE DUES	29,287.07	29,287.07	23,500.00	(5,787.07)	124.6
100-43430-000-000	COMPUTER AIDS	787.75	787.75	788.00	.25	100.0
100-43531-000-000	STATE AID - ROADS	80,786.43	80,786.43	107,699.00	26,912.57	75.0
100-43650-000-000	FOREST LANDS	4.00	4.00	4.00	.00	100.0
100-43690-000-000	STATE GRANTS - OTHER	7,701.42	7,701.42	14,700.00	6,998.58	52.4
100-43790-000-000	GRANTS - OTHER	539.00	539.00	500.00	(39.00)	107.8
100-43791-000-000	RECYCLING REBATE	6,792.48	6,792.48	5,500.00	(1,292.48)	123.5
	TOTAL INTERGOVERNMENTAL REVENUES	164,882.33	164,882.33	241,764.00	76,881.67	68.2
	LICENSES AND PERMITS					
100-44110-000-000	LIQUOR LICENSES	16,453.28	16,453.28	14,700.00	(1,753.28)	111.9
100-44120-000-000	OPERATORS LICENSES	1,825.00	1,825.00	2,000.00	175.00	91.3
100-44140-000-000	TOBACCO LICENSES	300.00	300.00	90.00	(210.00)	333.3
100-44210-000-000	DOG LICENSES	67.50	67.50	250.00	182.50	27.0
100-44300-000-000	BUILDING PERMITS	17,797.00	17,797.00	30,000.00	12,203.00	59.3
100-44410-000-000	ZONING FEES & PERMITS	16,450.00	16,450.00	25,000.00	8,550.00	65.8
100-44990-000-000	OTHER PERMITS	189,325.00	189,325.00	157,000.00	(32,325.00)	120.6
	TOTAL LICENSES AND PERMITS	242,217.78	242,217.78	229,040.00	(13,177.78)	105.8
	FINES, FORFEITS, AND PENALTIES					
100-45100-000-000	COURT FINES	.00	.00	7,500.00	7,500.00	.0
100-45210-000-000	CITATIONS/PKG TICKETS	1,858.73	1,858.73	2,000.00	141.27	92.9
	TOTAL FINES, FORFEITS, AND PENALTIES	1,858.73	1,858.73	9,500.00	7,641.27	19.6

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICES					
100-46110-000-000	ASSESSMENT LETTER FEES	1,890.00	1,890.00	3,200.00	1,310.00	59.1
100-46120-000-000	PLAN COMMISSION FEES	18,300.00	18,300.00	3,000.00	(15,300.00)	610.0
100-46140-000-000	PUBLISHING FEES	760.00	760.00	800.00	40.00	95.0
100-46161-000-000	MEMORIALS	1,000.00	1,000.00	2,000.00	1,000.00	50.0
100-46190-000-000	MISC CHARGES FOR SERVICES	1,271.09	1,271.09	500.00	(771.09)	254.2
100-46310-000-000	HWY DEPT CHGS REIMB	.00	.00	150.00	150.00	.0
100-46350-000-000	TRANSPORTATION DONATIONS	.00	.00	10,000.00	10,000.00	.0
100-46710-000-000	LIBRARY CHARGES	2,265.31	2,265.31	2,000.00	(265.31)	113.3
100-46720-000-000	PARK RENTAL	5,948.21	5,948.21	7,500.00	1,551.79	79.3
100-46750-000-000	RECREATION CHARGES	.00	.00	5,000.00	5,000.00	.0
	TOTAL PUBLIC CHARGES FOR SERVICES	31,434.61	31,434.61	34,150.00	2,715.39	92.1
	MISCELLANEOUS REVENUES					
100-48110-000-000	INTEREST ON INVESTMENTS	133,804.92	133,804.92	130,419.00	(3,385.92)	102.6
100-48210-000-000	POST OFFICE RENTAL	15,722.50	15,722.50	18,867.00	3,144.50	83.3
100-48215-000-000	POST OFFICE REIMB	860.62	860.62	2,500.00	1,639.38	34.4
100-48220-000-000	VILLAGE HALL RENTAL	946.58	946.58	1,250.00	303.42	75.7
100-48240-000-000	FIRE STATION RENTAL	1,314.59	1,314.59	1,500.00	185.41	87.6
100-48250-000-000	EMS BUILDING RENTAL CHARGES	6,502.27	6,502.27	8,800.00	2,297.73	73.9
100-48260-000-000	LAND LEASES	700.00	700.00	850.00	150.00	82.4
100-48300-000-000	SALE OF PROPERTY & EQUIPMENT	589.00	589.00	.00	(589.00)	.0
100-48422-000-000	INSURANCE RECOVERY	2,744.00	2,744.00	.00	(2,744.00)	.0
100-48995-000-000	MISC OTHER REVENUE	7,438.76	7,438.76	250.00	(7,188.76)	2975.5
	TOTAL MISCELLANEOUS REVENUES	170,623.24	170,623.24	164,436.00	(6,187.24)	103.8
	OTHER FINANCING SOURCES					
100-49250-000-000	TRANSFERS FROM TID FUND	290,000.00	290,000.00	290,000.00	.00	100.0
100-49260-000-000	TRANSFERS FROM WATER: PILOT	13,634.25	13,634.25	54,537.00	40,902.75	25.0
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	12,878.76	12,878.76	51,515.00	38,636.24	25.0
	TOTAL OTHER FINANCING SOURCES	316,513.01	316,513.01	396,052.00	79,538.99	79.9
	TOTAL FUND REVENUE	3,125,760.25	3,125,760.25	3,716,828.00	591,067.75	84.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51100-111-00	FULL-TIME WAGES - BOARD	33,262.50	33,262.50	54,000.00	20,737.50	61.6
100-51100-132-00	SOCIAL SECURITY - BOARD	2,544.67	2,544.67	4,131.00	1,586.33	61.6
100-51100-143-00	RECOGNITION - BOARD	157.04	157.04	500.00	342.96	31.4
100-51100-144-00	MILEAGE - BOARD	41.54	41.54	550.00	508.46	7.6
100-51100-145-00	EXPENSE ALLOWANCE - BOARD	.00	.00	500.00	500.00	.0
100-51100-200-00	CONTRACTED SERVICES - BOARD	188.00	188.00	.00	(188.00)	.0
100-51100-310-00	COMPUTER SOFTWARE - BOARD	2,682.95	2,682.95	4,000.00	1,317.05	67.1
100-51100-311-00	WEBSITE - VILLAGE BOARD	.00	.00	1,500.00	1,500.00	.0
100-51100-312-00	IT SUPPORT - BOARD	1,227.04	1,227.04	1,750.00	522.96	70.1
100-51100-321-00	OFFICE SUPPLIES - BOARD	47.77	47.77	500.00	452.23	9.6
100-51100-325-00	ADVERTISING & NOTICES - BOARD	1,230.85	1,230.85	4,000.00	2,769.15	30.8
100-51100-332-00	EDUCATION & TRAINING - BOARD	300.00	300.00	300.00	.00	100.0
100-51100-333-00	CONFERENCES & MEETINGS - BOARD	500.00	500.00	500.00	.00	100.0
100-51100-512-00	WORKERS COMP - BOARD	57.92	57.92	72.00	14.08	80.4
	TOTAL VILLAGE BOARD	42,240.28	42,240.28	72,303.00	30,062.72	58.4
	LEGAL					
100-51300-209-00	LEGAL EXPENSES	23,928.75	23,928.75	30,000.00	6,071.25	79.8
	TOTAL LEGAL	23,928.75	23,928.75	30,000.00	6,071.25	79.8

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATOR					
100-51410-111-00	FULL-TIME WAGES - ADMIN	138,289.57	138,289.57	150,227.00	11,937.43	92.1
100-51410-112-00	FULL-TIME OT WAGES - ADMIN	2,579.08	2,579.08	.00	(2,579.08)	.0
100-51410-113-00	COMP TIME - ADMIN	1,281.00	1,281.00	.00	(1,281.00)	.0
100-51410-114-00	UNWORKED WAGES - ADMIN	7,625.17	7,625.17	.00	(7,625.17)	.0
100-51410-115-00	BONUSES - ADMIN	2,000.00	2,000.00	.00	(2,000.00)	.0
100-51410-131-00	RETIREMENT - ADMIN	10,472.27	10,472.27	10,366.00	(106.27)	101.0
100-51410-132-00	SOCIAL SECURITY - ADMIN	11,049.71	11,049.71	11,492.37	442.66	96.2
100-51410-133-00	HEALTH BENEFITS - ADMIN	30,259.94	30,259.94	20,913.00	(9,346.94)	144.7
100-51410-134-00	DENTAL BENEFITS - ADMIN	1,845.15	1,845.15	1,296.00	(549.15)	142.4
100-51410-135-00	LIFE BENEFITS - ADMIN	1,018.07	1,018.07	1,064.00	45.93	95.7
100-51410-136-00	DISABILITY BENEFITS - ADMIN	538.15	538.15	1,023.00	484.85	52.6
100-51410-137-00	HSA BENEFITS - ADMIN	3,881.22	3,881.22	6,525.00	2,643.78	59.5
100-51410-138-00	EAP BENEFITS - ADMIN	206.73	206.73	275.69	68.96	75.0
100-51410-140-00	VISION BENEFITS - ADMIN	216.84	216.84	149.00	(67.84)	145.5
100-51410-142-00	RECRUITING - ADMIN	1,000.00	1,000.00	1,000.00	.00	100.0
100-51410-143-00	RECOGNITION - ADMIN	138.02	138.02	900.00	761.98	15.3
100-51410-144-00	MILEAGE - ADMIN	115.24	115.24	1,000.00	884.76	11.5
100-51410-145-00	EXPENSE ALLOWANCE - ADMIN	22.97	22.97	1,000.00	977.03	2.3
100-51410-190-00	OTHER PERSONNEL EXP - ADMIN	500.00	500.00	500.00	.00	100.0
100-51410-204-00	CELL PHONE - ADMIN	573.59	573.59	1,000.00	426.41	57.4
100-51410-302-00	COMPUTER EQUIPMENT - ADMIN	249.65	249.65	2,000.00	1,750.35	12.5
100-51410-310-00	COMPUTER SOFTWARE - ADMIN	1,117.78	1,117.78	1,750.00	632.22	63.9
100-51410-312-00	IT SUPPORT - ADMIN	5,496.01	5,496.01	7,000.00	1,503.99	78.5
100-51410-321-00	OFFICE SUPPLIES - ADMIN	460.05	460.05	3,000.00	2,539.95	15.3
100-51410-322-00	POSTAGE - ADMIN	1,166.71	1,166.71	3,300.00	2,133.29	35.4
100-51410-323-00	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
100-51410-324-00	PRINTING & COPYING - ADMIN	5,481.16	5,481.16	6,000.00	518.84	91.4
100-51410-325-00	ADVERTISING & NOTICES - ADMIN	511.78	511.78	500.00	(11.78)	102.4
100-51410-326-00	OFFICE EQUIPMENT - ADMIN	.00	.00	500.00	500.00	.0
100-51410-331-00	MEMBERSHIP DUES - ADMIN	2,453.74	2,453.74	2,574.51	120.77	95.3
100-51410-332-00	EDUCATION & TRAINING - ADMIN	364.00	364.00	300.00	(64.00)	121.3
100-51410-333-00	CONFERENCES & MEETINGS - ADMIN	.00	.00	1,500.00	1,500.00	.0
100-51410-352-00	MINOR EQUIPMENT & TOOL - ADMIN	26.00	26.00	.00	(26.00)	.0
100-51410-353-00	GENERAL SUPPLIES - ADMIN	335.38	335.38	150.00	(185.38)	223.6
100-51410-365-00	COPIER MAINTENANCE - ADMIN	43.75	43.75	.00	(43.75)	.0
100-51410-392-00	MISCELLANEOUS - ADMIN	.00	.00	100.00	100.00	.0
100-51410-512-00	WORKERS COMP - ADMIN	202.77	202.77	227.00	24.23	89.3
100-51410-551-00	OTHER FEES & CHARGES - ADMIN	1,000.00	1,000.00	1,000.00	.00	100.0
	TOTAL ADMINISTRATOR	232,521.50	232,521.50	238,932.57	6,411.07	97.3

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
100-51420-111-00	FULL-TIME WAGES - CLERK	39,745.45	39,745.45	38,918.00	(827.45)	102.1
100-51420-112-00	FT OVERTIME WAGES - CLERK	3,979.68	3,979.68	3,024.00	(955.68)	131.6
100-51420-114-00	UNWORKED WAGES - CLERK	2,574.21	2,574.21	.00	(2,574.21)	.0
100-51420-131-00	RETIREMENT - CLERK	3,192.45	3,192.45	2,927.00	(265.45)	109.1
100-51420-132-00	SOCIAL SECURITY - CLERK	3,472.11	3,472.11	3,246.00	(226.11)	107.0
100-51420-133-00	HEALTH BENEFITS - CLERK	5,408.65	5,408.65	4,810.00	(598.65)	112.5
100-51420-134-00	DENTAL BENEFITS - CLERK	357.05	357.05	314.00	(43.05)	113.7
100-51420-135-00	LIFE BENEFITS - CLERK	67.01	67.01	64.00	(3.01)	104.7
100-51420-136-00	DISABILITY BENEFITS - CLERK	163.97	163.97	262.00	98.03	62.6
100-51420-137-00	HSA BENEFITS - CLERK	1,739.76	1,739.76	2,988.00	1,248.24	58.2
100-51420-138-00	EAP BENEFITS - CLERK	103.32	103.32	131.29	27.97	78.7
100-51420-140-00	VISION BENEFITS - CLERK	45.12	45.12	40.00	(5.12)	112.8
100-51420-142-00	RECRUITING & TESTING - CLERK	.00	.00	250.00	250.00	.0
100-51420-143-00	RECOGNITION - CLERK	.00	.00	450.00	450.00	.0
100-51420-144-00	MILEAGE - CLERK	12.06	12.06	750.00	737.94	1.6
100-51420-310-00	COMPUTER SOFTWARE - CLERK	.00	.00	750.00	750.00	.0
100-51420-312-00	IT SUPPORT - CLERK	320.99	320.99	500.00	179.01	64.2
100-51420-331-00	MEMBERSHIP DUES - CLERK	65.00	65.00	75.00	10.00	86.7
100-51420-332-00	EDUCATION & TRAINING - CLERK	400.00	400.00	400.00	.00	100.0
100-51420-333-00	CONFERENCES & MEETINGS - CLERK	.00	.00	455.00	455.00	.0
100-51420-392-00	MISCELLANEOUS - CLERK	.00	.00	25.00	25.00	.0
100-51420-512-00	WORKERS COMP - CLERK	79.00	79.00	86.00	7.00	91.9
	TOTAL CLERK	61,725.83	61,725.83	60,465.29	(1,260.54)	102.1
	ELECTIONS					
100-51430-111-00	FULL-TIME WAGES - ELECTIONS	3,661.52	3,661.52	9,944.00	6,282.48	36.8
100-51430-112-00	FT OVERTIME WAGES - ELECTIONS	24.20	24.20	2,710.00	2,685.80	.9
100-51430-121-00	PART-TIME WAGES - ELECTIONS	2,748.52	2,748.52	5,043.00	2,294.48	54.5
100-51430-122-00	PT OVERTIME WAGES - ELECTIONS	158.64	158.64	.00	(158.64)	.0
100-51430-131-00	RETIREMENT - ELECTIONS	300.21	300.21	746.00	445.79	40.2
100-51430-132-00	SOCIAL SECURITY - ELECTIONS	491.62	491.62	1,212.00	720.38	40.6
100-51430-133-00	HEALTH BENEFITS - ELECTIONS	698.23	698.23	1,344.00	645.77	52.0
100-51430-134-00	DENTAL BENEFITS - ELECTIONS	47.91	47.91	84.00	36.09	57.0
100-51430-135-00	LIFE BENEFITS - ELECTIONS	6.81	6.81	16.00	9.19	42.6
100-51430-136-00	DISABILITY BENEFITS - ELECTION	18.09	18.09	66.00	47.91	27.4
100-51430-137-00	HSA BENEFITS - ELECTIONS	64.84	64.84	45.00	(19.84)	144.1
100-51430-140-00	VISION BENEFITS - ELECTIONS	6.75	6.75	12.00	5.25	56.3
100-51430-144-00	MILEAGE - ELECTIONS	211.72	211.72	250.00	38.28	84.7
100-51430-310-00	COMPUTER SOFTWARE- ELECTIONS	4,428.95	4,428.95	14,800.00	10,371.05	29.9
100-51430-321-00	OFFICE SUPPLIES - ELECTIONS	16.67	16.67	200.00	183.33	8.3
100-51430-322-00	POSTAGE - ELECTIONS	546.11	546.11	750.00	203.89	72.8
100-51430-324-00	PRINTING & COPYING - ELECTIONS	108.94	108.94	250.00	141.06	43.6
100-51430-325-00	ADVERTISING & NOTICES - ELECTI	.00	.00	60.00	60.00	.0
100-51430-332-00	EDUCATION & TRAINING - ELECTIO	.00	.00	275.00	275.00	.0
100-51430-353-00	GENERAL SUPPLIES - ELECTIONS	486.94	486.94	1,100.00	613.06	44.3
	TOTAL ELECTIONS	14,026.67	14,026.67	38,907.00	24,880.33	36.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE DIRECTOR/TREASURER					
100-51510-111-00	FULL-TIME WAGES - FINANCE	54,054.49	54,054.49	55,451.00	1,396.51	97.5
100-51510-114-00	UNWORKED WAGES - FINANCE	22,454.38	22,454.38	.00	(22,454.38)	.0
100-51510-131-00	RETIREMENT - FINANCE	3,270.38	3,270.38	3,826.00	555.62	85.5
100-51510-132-00	SOCIAL SECURITY - FINANCE	4,814.31	4,814.31	4,242.00	(572.31)	113.5
100-51510-133-00	HEALTH BENEFITS - FINANCE	7,566.65	7,566.65	9,775.00	2,208.35	77.4
100-51510-134-00	DENTAL BENEFITS - FINANCE	544.70	544.70	707.00	162.30	77.0
100-51510-135-00	LIFE BENEFITS - FINANCE	34.01	34.01	52.00	17.99	65.4
100-51510-136-00	DISABILITY BENEFITS - FINANCE	136.82	136.82	393.00	256.18	34.8
100-51510-137-00	HSA BENEFITS - FINANCE	1,665.00	1,665.00	2,160.00	495.00	77.1
100-51510-138-00	EAP BENEFITS - FINANCE	103.32	103.32	131.25	27.93	78.7
100-51510-140-00	VISION BENEFITS - FINANCE	84.89	84.89	119.00	34.11	71.3
100-51510-142-00	RECRUITING - FINANCE	218.68	218.68	.00	(218.68)	.0
100-51510-143-00	RECOGNITION - FINANCE	.00	.00	450.00	450.00	.0
100-51510-144-00	MILEAGE - FINANCE	750.94	750.94	1,000.00	249.06	75.1
100-51510-145-00	EXPENSE ALLOWANCE - FINANCE	.00	.00	300.00	300.00	.0
100-51510-200-00	CONTRACTED SERVICES - FINANCE	8,320.38	8,320.38	3,100.00	(5,220.38)	268.4
100-51510-310-00	COMPUTER SOFTWARE - FINANCE	4,388.22	4,388.22	6,550.00	2,161.78	67.0
100-51510-312-00	IT SUPPORT - FINANCE	320.99	320.99	750.00	429.01	42.8
100-51510-322-00	POSTAGE - FINANCE	150.70	150.70	1,200.00	1,049.30	12.6
100-51510-325-00	ADVERTISING & NOTICES - FINANC	.00	.00	350.00	350.00	.0
100-51510-331-00	MEMBERSHIP DUES - FINANCE	329.00	329.00	900.00	571.00	36.6
100-51510-332-00	EDUCATION & TRAINING - FINANCE	3,276.70	3,276.70	300.00	(2,976.70)	1092.2
100-51510-333-00	CONFERENCES & MEETINGS - FINAN	2,000.00	2,000.00	2,000.00	.00	100.0
100-51510-392-00	MISCELLANEOUS - FINANCE	.00	.00	100.00	100.00	.0
100-51510-512-00	WORKERS COMP - FINANCE	101.52	101.52	86.00	(15.52)	118.1
100-51510-550-00	FEES & FINANCE CHARGES - FINAN	2,394.01	2,394.01	3,000.00	605.99	79.8
100-51510-551-00	OTHER FEES - FINANCE	.00	.00	50.00	50.00	.0
	TOTAL FINANCE DIRECTOR/TREASURER	116,980.09	116,980.09	96,992.25	(19,987.84)	120.6
	PROPERTY ASSESSMENT					
100-51520-200-00	CONTRACTED SERVICES - ASSESSOR	21,375.00	21,375.00	28,500.00	7,125.00	75.0
	TOTAL PROPERTY ASSESSMENT	21,375.00	21,375.00	28,500.00	7,125.00	75.0
	AUDIT AND CONSULTING					
100-51530-210-00	AUDIT FEES - AUDIT & CONSULTIN	18,111.90	18,111.90	17,600.00	(511.90)	102.9
	TOTAL AUDIT AND CONSULTING	18,111.90	18,111.90	17,600.00	(511.90)	102.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL BUILDINGS AND PLANT					
100-51600-111-00	FULL-TIME WAGES - GEN BLDGS	12,754.23	12,754.23	18,397.00	5,642.77	69.3
100-51600-112-00	FT OVERTIME WAGES - GEN BLDGS	212.99	212.99	589.00	376.01	36.2
100-51600-113-00	COMP TIME - GEN BLDGS	24.51	24.51	.00	(24.51)	.0
100-51600-121-00	PART-TIME WAGES - GEN BLDGS	414.75	414.75	615.00	200.25	67.4
100-51600-131-00	RETIREMENT - GEN BLDGS	896.52	896.52	1,381.00	484.48	64.9
100-51600-132-00	SOCIAL SECURITY - GEN BLDGS	965.26	965.26	1,531.00	565.74	63.1
100-51600-133-00	HEALTH BENEFITS - GEN BLDGS	3,907.66	3,907.66	6,110.00	2,202.34	64.0
100-51600-134-00	DENTAL BENEFITS - GEN BLDGS	275.18	275.18	406.00	130.82	67.8
100-51600-135-00	LIFE BENEFITS - GEN BLDGS	15.14	15.14	15.00	(.14)	100.9
100-51600-136-00	DISABILITY BENEFITS - GEN BLDG	46.65	46.65	131.00	84.35	35.6
100-51600-137-00	HSA BENEFITS - GEN BLDGS	101.07	101.07	180.00	78.93	56.2
100-51600-140-00	VISION BENEFITS - GEN BLDGS	42.36	42.36	60.00	17.64	70.6
100-51600-200-00	CONTRACTED SERVICES - GEN BLDG	2,799.00	2,799.00	3,000.00	201.00	93.3
100-51600-201-00	ELECTRIC & GAS - GEN BLDGS	8,689.59	8,689.59	10,750.00	2,060.41	80.8
100-51600-202-00	WATER SEWER STORM - GEN BLDGS	957.90	957.90	2,450.00	1,492.10	39.1
100-51600-203-00	TELEPHONE - GEN BLDGS	595.28	595.28	800.00	204.72	74.4
100-51600-205-00	INTERNET - GEN BLDGS	1,533.96	1,533.96	2,250.00	716.04	68.2
100-51600-353-00	GENERAL SUPPLIES - GEN BLDGS	154.29	154.29	500.00	345.71	30.9
100-51600-361-00	REPAIRS & MAINTENANCE - GEN BL	479.95	479.95	500.00	20.05	96.0
100-51600-362-00	GROUNDS MAINTENANCE - GEN BLDG	.00	.00	500.00	500.00	.0
100-51600-366-00	BUILDING MAINTENANCE - GEN BLD	763.13	763.13	3,500.00	2,736.87	21.8
100-51600-401-00	CUSTODIAL SUPPLIES - GEN BLDGS	5,663.34	5,663.34	7,000.00	1,336.66	80.9
100-51600-510-00	PROPERTY & LIABILITY INS - GEN	9,065.13	9,065.13	9,000.00	(65.13)	100.7
	TOTAL GENERAL BUILDINGS AND PLANT	50,357.89	50,357.89	69,665.00	19,307.11	72.3
	VILLAGE HALL					
100-51610-200-00	CONTRACTED SERVICES - VH	.00	.00	500.00	500.00	.0
100-51610-201-00	ELECTRIC & GAS - VH	1,591.32	1,591.32	8,000.00	6,408.68	19.9
100-51610-202-00	WATER SEWER STORM - VH	957.90	957.90	2,750.00	1,792.10	34.8
100-51610-203-00	TELEPHONE - VH	359.91	359.91	500.00	140.09	72.0
100-51610-205-00	INTERNET - VH	1,382.67	1,382.67	1,850.00	467.33	74.7
100-51610-353-00	GENERAL SUPPLIES - VH	104.45	104.45	100.00	(4.45)	104.5
100-51610-361-00	REPAIRS & MAINTENANCE - VH	427.89	427.89	1,000.00	572.11	42.8
100-51610-366-00	BUILDING MAINTENANCE - VH	287.99	287.99	5,000.00	4,712.01	5.8
	TOTAL VILLAGE HALL	5,112.13	5,112.13	19,700.00	14,587.87	26.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POST OFFICE					
100-51620-111-00	FULL TIME WAGES - POST OFFICE	1,203.98	1,203.98	2,233.00	1,029.02	53.9
100-51620-112-00	FT OT WAGES - POST OFFICE	36.99	36.99	256.00	219.01	14.5
100-51620-131-00	RETIREMENT - POST OFFICE	85.60	85.60	171.00	85.40	50.1
100-51620-132-00	SOCIAL SECURITY - POST OFFICE	85.36	85.36	190.00	104.64	44.9
100-51620-133-00	HEALTH BENEFITS - POST OFFICE	469.31	469.31	815.00	345.69	57.6
100-51620-134-00	DENTAL BENEFITS - POST OFFICE	31.94	31.94	55.00	23.06	58.1
100-51620-135-00	LIFE BENEFITS - POST OFFICE	1.29	1.29	2.00	.71	64.5
100-51620-136-00	DISABILITY - POST OFFICE	5.06	5.06	16.00	10.94	31.6
100-51620-140-00	DISABILITY - POST OFFICE	4.82	4.82	8.00	3.18	60.3
100-51620-366-00	BUILDING MAINT - POST OFFICE	506.22	506.22	4,500.00	3,993.78	11.3
	TOTAL POST OFFICE	2,430.57	2,430.57	8,246.00	5,815.43	29.5
	FIRE STATION					
100-51630-200-00	CONTRACTED SERVICES - FIRE STA	1,599.93	1,599.93	3,000.00	1,400.07	53.3
100-51630-201-00	ELECTRIC & GAS - FIRE STATION	15,881.41	15,881.41	42,000.00	26,118.59	37.8
100-51630-202-00	WATER SEWER STORM - FIRE STATI	4,301.36	4,301.36	10,000.00	5,698.64	43.0
100-51630-207-00	RECYCLING - FIRE STATION	519.98	519.98	750.00	230.02	69.3
100-51630-353-00	GENERAL SUPPLIES - FIRE STATIO	225.54	225.54	350.00	124.46	64.4
100-51630-362-00	GROUNDS MAINTENANCE - FIRE ST	.00	.00	5,000.00	5,000.00	.0
100-51630-366-00	BUILDING MAINTENANCE - FIRE ST	1,592.24	1,592.24	15,000.00	13,407.76	10.6
100-51630-369-00	EQUIPMENT MAINT - FIRE STATION	5,912.44	5,912.44	18,000.00	12,087.56	32.9
100-51630-401-00	CUSTODIAL SUPPLIES - FIRE STAT	.00	.00	150.00	150.00	.0
	TOTAL FIRE STATION	30,032.90	30,032.90	94,250.00	64,217.10	31.9
	ADMINISTRATION BUILDING					
100-51640-200-00	CONTRACTED SERVICES - ADMIN BL	673.08	673.08	2,000.00	1,326.92	33.7
100-51640-201-00	ELECTRIC & GAS - ADMIN BLDG	3,207.98	3,207.98	5,000.00	1,792.02	64.2
100-51640-202-00	WATER SEWER STORM - ADMIN BLDG	391.08	391.08	1,000.00	608.92	39.1
100-51640-203-00	TELEPHONE - ADMIN BLDG	1,583.88	1,583.88	2,500.00	916.12	63.4
100-51640-205-00	INTERNET - ADMIN BLDG	1,439.82	1,439.82	2,100.00	660.18	68.6
100-51640-352-00	MINOR EQUIPMENT - ADMIN BLDG	47.46	47.46	.00	(47.46)	.0
100-51640-353-00	GENERAL SUPPLIES - ADMIN BLDG	.00	.00	100.00	100.00	.0
100-51640-361-00	REPAIRS & MAINT - ADMIN BLDG	.00	.00	400.00	400.00	.0
100-51640-362-00	GROUNDS MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00	.0
100-51640-366-00	BUILDING MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00	.0
	TOTAL ADMINISTRATION BUILDING	7,343.30	7,343.30	15,100.00	7,756.70	48.6
	TAX REFUNDS/UNCOLLECTED TAXES					
100-51910-391-00	UNCOLLECTIBLE TAXES	.00	.00	100.00	100.00	.0
	TOTAL TAX REFUNDS/UNCOLLECTED TAXES	.00	.00	100.00	100.00	.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LAW ENFORECEMENT INSURANCE					
100-51931-514-00	CRIME INSURANCE	195.85	195.85	730.00	534.15	26.8
	TOTAL LAW ENFORECEMENT INSURANCE	195.85	195.85	730.00	534.15	26.8
	PROPERTY INSURANCE					
100-51938-510-00	PROPERTY & LIABILITY INSURANCE	6,636.20	6,636.20	7,800.00	1,163.80	85.1
	TOTAL PROPERTY INSURANCE	6,636.20	6,636.20	7,800.00	1,163.80	85.1
	LAW ENFORCEMENT					
100-52100-200-00	LAW ENFORCEMENT SERVICES	4,163.00	4,163.00	6,000.00	1,837.00	69.4
	TOTAL LAW ENFORCEMENT	4,163.00	4,163.00	6,000.00	1,837.00	69.4
	FIRE DEPARTMENT SUPPORT					
100-52200-000-00	FIRE DEPARTMENT SUPPORT	171,032.00	171,032.00	171,032.36	.36	100.0
	TOTAL FIRE DEPARTMENT SUPPORT	171,032.00	171,032.00	171,032.36	.36	100.0
	BUILDING INSPECTOR					
100-52400-200-00	BUILDING INSPECTOR SERVICES	11,964.00	11,964.00	30,000.00	18,036.00	39.9
	TOTAL BUILDING INSPECTOR	11,964.00	11,964.00	30,000.00	18,036.00	39.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPT OF PUBLIC WORKS					
100-53312-111-00	FULL-TIME WAGES - PUBLIC WORKS	47,668.96	47,668.96	80,693.02	33,024.06	59.1
100-53312-112-00	FT OT WAGES - PUBLIC WORKS	1,594.70	1,594.70	4,113.00	2,518.30	38.8
100-53312-113-00	COMP TIME - PUBLIC WORKS	1,423.94	1,423.94	.00	(1,423.94)	.0
100-53312-114-00	UNWORKED WAGES - PUBLIC WORKS	28,758.89	28,758.89	39,004.98	10,246.09	73.7
100-53312-121-00	PART-TIME WAGES - PUBLIC WORKS	5,200.52	5,200.52	11,452.00	6,251.48	45.4
100-53312-131-00	RETIREMENT - PUBLIC WORKS	5,140.09	5,140.09	8,663.00	3,522.91	59.3
100-53312-132-00	SOCIAL SECURITY - PUBLIC WORKS	6,025.84	6,025.84	11,486.00	5,460.16	52.5
100-53312-133-00	HEALTH BENEFITS - PUBLIC WORKS	25,513.89	25,513.89	39,709.00	14,195.11	64.3
100-53312-134-00	DENTAL BENEFITS - PUBLIC WORKS	1,700.20	1,700.20	2,656.00	955.80	64.0
100-53312-135-00	LIFE BENEFITS - PUBLIC WORKS	82.18	82.18	100.00	17.82	82.2
100-53312-136-00	DISABILITY BENEFITS - PW	305.66	305.66	815.00	509.34	37.5
100-53312-137-00	HSA BENEFITS - PUBLIC WORKS	10,708.09	10,708.09	23,085.00	12,376.91	46.4
100-53312-138-00	EAP BENEFITS - PUBLIC WORKS	516.78	516.78	689.09	172.31	75.0
100-53312-140-00	VISION BENEFITS - PUBLIC WORKS	248.03	248.03	400.00	151.97	62.0
100-53312-141-00	UNIFORMS & CLOTHING - PW	1,913.00	1,913.00	2,900.00	987.00	66.0
100-53312-142-00	RECRUITING - PUBLIC WORKS	346.22	346.22	500.00	153.78	69.2
100-53312-143-00	RECOGNITION - PUBLIC WORKS	.00	.00	3,650.00	3,650.00	.0
100-53312-144-00	MILEAGE - PUBLIC WORKS	.00	.00	600.00	600.00	.0
100-53312-145-00	EXPENSE ALLOWANCE - PUBLIC WOR	.00	.00	300.00	300.00	.0
100-53312-190-00	OTHER PERSONNEL EXP - PW	237.50	237.50	600.00	362.50	39.6
100-53312-200-00	CONTRACTED SERVICES - PW	54.75	54.75	300.00	245.25	18.3
100-53312-202-00	WATER SEWER STORM - PW	26,187.50	26,187.50	52,375.00	26,187.50	50.0
100-53312-204-00	CELL PHONE - PUBLIC WORKS	1,605.37	1,605.37	2,500.00	894.63	64.2
100-53312-303-00	EQUIPMENT RENTAL - PUBLIC WORK	1,193.65	1,193.65	5,000.00	3,806.35	23.9
100-53312-310-00	COMPUTER SOFTWARE - PW	1,289.99	1,289.99	.00	(1,289.99)	.0
100-53312-312-00	IT SUPPORT - PUBLIC WORKS	1,868.27	1,868.27	1,500.00	(368.27)	124.6
100-53312-321-00	OFFICE SUPPLIES - PUBLIC WORKS	26.00	26.00	250.00	224.00	10.4
100-53312-331-00	MEMBERSHIP DUES - PW	.00	.00	370.00	370.00	.0
100-53312-332-00	EDUCATION & TRAINING - PW	1,089.75	1,089.75	1,750.00	660.25	62.3
100-53312-333-00	CONFERENCES & MEETINGS - PW	821.93	821.93	750.00	(71.93)	109.6
100-53312-351-00	MEDICAL & SAFETY - PUBLIC WORK	1,984.25	1,984.25	4,000.00	2,015.75	49.6
100-53312-352-00	MINOR EQUIPMENT & TOOLS - PW	6,636.43	6,636.43	12,250.00	5,613.57	54.2
100-53312-353-00	GENERAL SUPPLIES - PUBLIC WORK	577.43	577.43	2,500.00	1,922.57	23.1
100-53312-403-00	SHOP SUPPLIES - PUBLIC WORKS	745.14	745.14	2,100.00	1,354.86	35.5
100-53312-404-00	SALT - PUBLIC WORKS	66.43	66.43	.00	(66.43)	.0
100-53312-512-00	WORKERS COMP - PUBLIC WORKS	10,591.90	10,591.90	15,616.00	5,024.10	67.8
	TOTAL DEPT OF PUBLIC WORKS	192,123.28	192,123.28	332,677.09	140,553.81	57.8

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DPW MACHINERY					
100-53313-121-00	PART-TIME WAGES - PW MACHINERY	572.80	572.80	.00	(572.80)	.0
100-53313-132-00	SOCIAL SECURITY - PW MACHINERY	43.83	43.83	.00	(43.83)	.0
100-53313-301-00	GAS, OIL, FLUIDS - PW MACHINER	8,794.75	8,794.75	14,000.00	5,205.25	62.8
100-53313-361-00	REPAIRS & MAINT - PW MACHINERY	6,735.32	6,735.32	15,000.00	8,264.68	44.9
100-53313-363-00	VEHICLE MAINTENANCE - PW MACHI	2,077.73	2,077.73	5,000.00	2,922.27	41.6
100-53313-408-00	MISCELLANEOUS - PW MACHINERY	207.23	207.23	1,000.00	792.77	20.7
100-53313-511-00	VEHICLE INSURANCE - PW MACHINE	2,568.25	2,568.25	3,250.00	681.75	79.0
	TOTAL DPW MACHINERY	20,999.91	20,999.91	38,250.00	17,250.09	54.9
	STREET MAINTENANCE					
100-53314-111-00	FULL-TIME WAGES - ST MAINT	28,885.06	28,885.06	48,420.00	19,534.94	59.7
100-53314-112-00	FT OVERTIME WAGES - ST MAINT	37.01	37.01	2,460.00	2,422.99	1.5
100-53314-113-00	COMP TIME - ST MAINTENANCE	73.53	73.53	.00	(73.53)	.0
100-53314-121-00	PART-TIME WAGES - ST MAINT	1,348.95	1,348.95	2,366.00	1,017.05	57.0
100-53314-131-00	RETIREMENT - ST MAINT	2,002.13	2,002.13	3,620.00	1,617.87	55.3
100-53314-132-00	SOCIAL SECURITY - ST MAINT	2,138.29	2,138.29	4,194.00	2,055.71	51.0
100-53314-133-00	HEALTH BENEFITS - ST MAINT	10,514.47	10,514.47	15,782.00	5,267.53	66.6
100-53314-134-00	DENTAL BENEFITS - ST MAINT	732.35	732.35	1,047.00	314.65	70.0
100-53314-135-00	LIFE BENEFITS - ST MAINT	39.58	39.58	38.00	(1.58)	104.2
100-53314-136-00	DISABILITY BENEFITS - ST MAINT	125.95	125.95	345.00	219.05	36.5
100-53314-137-00	HSA BENEFITS - ST MAINT	126.34	126.34	563.00	436.66	22.4
100-53314-140-00	VISION BENEFITS - ST MAINT	110.66	110.66	154.00	43.34	71.9
100-53314-200-00	CONTRACTED SERVICES - ST MAINT	10,877.68	10,877.68	14,000.00	3,122.32	77.7
100-53314-303-00	EQUIPMENT RENTAL - ST MAINT	.00	.00	8,000.00	8,000.00	.0
100-53314-312-00	IT SUPPORT - ST MAINT	3,592.50	3,592.50	3,000.00	(592.50)	119.8
100-53314-332-00	EDUCATION & TRAININ - ST MAINT	.00	.00	1,000.00	1,000.00	.0
100-53314-352-00	MINOR EQUIP & TOOLS - ST MAINT	6,813.41	6,813.41	10,000.00	3,186.59	68.1
100-53314-353-00	GENERAL SUPPLIES - ST MAINT	1,092.60	1,092.60	11,250.00	10,157.40	9.7
100-53314-361-00	REPAIRS & MAINTENANCE - ST MAI	4,005.18	4,005.18	6,000.00	1,994.82	66.8
100-53314-406-00	CRACK FILLING - ST MAINT	.00	.00	500.00	500.00	.0
100-53314-407-00	PATCH MATERIALS - ST MAINT	360.00	360.00	1,500.00	1,140.00	24.0
100-53314-408-00	MISCELLANEOUS - ST MAINT	.00	.00	8,000.00	8,000.00	.0
	TOTAL STREET MAINTENANCE	72,875.69	72,875.69	142,239.00	69,363.31	51.2
	STREET CLEANING					
100-53316-200-00	CONTRACTED SERVICES - STREET C	3,672.20	3,672.20	6,000.00	2,327.80	61.2
	TOTAL STREET CLEANING	3,672.20	3,672.20	6,000.00	2,327.80	61.2

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SNOW AND ICE					
100-53317-200-00	CONTRACTED SERVICES - SNOW & I	10,821.80	10,821.80	30,000.00	19,178.20	36.1
100-53317-352-00	MINOR EQUIP & TOOLS - SNOW & I	6,000.00	6,000.00	7,000.00	1,000.00	85.7
100-53317-404-00	SALT - SNOW & ICE	650.00	650.00	2,000.00	1,350.00	32.5
	TOTAL SNOW AND ICE	17,471.80	17,471.80	39,000.00	21,528.20	44.8
	STREET SIGNS					
100-53318-200-00	CONTRACTED SERVICES - ST SIGNS	1,641.12	1,641.12	3,000.00	1,358.88	54.7
100-53318-312-00	INFO TECH - STREET SIGNS	.00	.00	2,500.00	2,500.00	.0
100-53318-353-00	GENERAL SUPPLIES - STREET SIGN	88.00	88.00	2,500.00	2,412.00	3.5
100-53318-361-00	REPAIRS & MAINT - STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET SIGNS	1,729.12	1,729.12	9,000.00	7,270.88	19.2
	SEASONAL DECORATIONS					
100-53322-111-00	FULL-TIME WAGES - SEASONAL DEC	4,789.41	4,789.41	5,304.00	514.59	90.3
100-53322-121-00	PART-TIME WAGES - SEASONAL DEC	522.00	522.00	1,420.00	898.00	36.8
100-53322-131-00	RETIREMENT - SEASONAL DEC	330.65	330.65	407.00	76.35	81.2
100-53322-132-00	SOCIAL SECURITY - SEASONAL DEC	368.74	368.74	520.00	151.26	70.9
100-53322-133-00	HEALTH BENEFITS - SEASONAL DEC	2,069.41	2,069.41	1,935.00	(134.41)	107.0
100-53322-134-00	DENTAL BENEFITS - SEASONAL DEC	150.12	150.12	130.00	(20.12)	115.5
100-53322-135-00	LIFE BENEFITS - SEASONAL DEC	5.53	5.53	5.00	(.53)	110.6
100-53322-136-00	DISABILITY BENEFITS - SEASONAL	21.94	21.94	38.00	16.06	57.7
100-53322-140-00	VISION BENEFITS - SEASONAL DEC	24.54	24.54	20.00	(4.54)	122.7
100-53322-200-00	CONTRACTED SERVICES - SEASONAL	1,575.00	1,575.00	3,000.00	1,425.00	52.5
100-53322-353-00	GENERAL SUPPLIES - SEASONAL DE	3,107.83	3,107.83	10,000.00	6,892.17	31.1
100-53322-361-00	REPAIRS & MAINT - SEASONAL DEC	1,821.27	1,821.27	25,000.00	23,178.73	7.3
	TOTAL SEASONAL DECORATIONS	14,786.44	14,786.44	47,779.00	32,992.56	31.0
	STREET LIGHTING					
100-53420-201-00	ELECTRIC & GAS - STREET LIGHT	13,092.70	13,092.70	23,000.00	9,907.30	56.9
100-53420-353-00	GENERAL SUPPLIES - STREET LIGH	387.96	387.96	1,000.00	612.04	38.8
	TOTAL STREET LIGHTING	13,480.66	13,480.66	24,000.00	10,519.34	56.2
	SIDEWALKS					
100-53431-353-00	GENERAL SUPPLIES - SIDEWALKS	17.45	17.45	1,000.00	982.55	1.8
	TOTAL SIDEWALKS	17.45	17.45	1,000.00	982.55	1.8

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		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORM SEWER MAINTENANCE					
100-53441-111-00	FULL-TIME WAGES - STORM SEWER	4,867.03	4,867.03	5,278.00	410.97	92.2
100-53441-112-00	FT OT WAGES - STORM SEWER	.00	.00	64.00	64.00	.0
100-53441-113-00	COMP TIME - STORM SEWER MAINT	12.42	12.42	.00	(12.42)	.0
100-53441-121-00	PART-TIME WAGES - STORM SEWER	41.76	41.76	.00	(41.76)	.0
100-53441-131-00	RETIREMENT - STORM SEWER	336.70	336.70	375.00	38.30	89.8
100-53441-132-00	SOCIAL SECURITY - STORM SEWER	343.28	343.28	416.00	72.72	82.5
100-53441-133-00	HEALTH BENEFITS - STORM SEWER	1,655.04	1,655.04	1,324.00	(331.04)	125.0
100-53441-134-00	DENTAL BENEFITS - STORM SEWER	111.53	111.53	84.00	(27.53)	132.8
100-53441-135-00	LIFE BENEFITS - STORM SEWER	8.91	8.91	3.00	(5.91)	297.0
100-53441-136-00	DISABILITY BENEFITS - STORM S	20.20	20.20	37.00	16.80	54.6
100-53441-137-00	HSA BENEFITS - STORM SEWER	.00	.00	180.00	180.00	.0
100-53441-140-00	VISION BENEFITS - STORM SEWER	16.49	16.49	10.00	(6.49)	164.9
100-53441-200-00	CONTRACTED SERVICES - STORM SE	2,620.00	2,620.00	9,000.00	6,380.00	29.1
100-53441-201-00	ELECTRIC & GAS - STORM SEWER	721.45	721.45	2,000.00	1,278.55	36.1
100-53441-312-00	IT SUPPORT - STORM SEWER	3,092.50	3,092.50	3,000.00	(92.50)	103.1
100-53441-361-00	REPAIRS & MAINT - STORM SEWER	5,209.81	5,209.81	15,000.00	9,790.19	34.7
	TOTAL STORM SEWER MAINTENANCE	19,057.12	19,057.12	36,771.00	17,713.88	51.8
	PUBLIC TRANSPORTATION					
100-53520-121-00	PART-TIME WAGES - TRANSPORTATI	7,320.50	7,320.50	11,264.00	3,943.50	65.0
100-53520-132-00	SOCIAL SECURITY - TRANSPORTATI	560.03	560.03	862.00	301.97	65.0
100-53520-142-00	RECRUITING - TRANSPORTATION	501.92	501.92	400.00	(101.92)	125.5
100-53520-200-00	CONTRACTED SERVICES - TRANSPOR	.00	.00	3,900.00	3,900.00	.0
100-53520-301-00	GAS OIL & FLUIDS - TRANSPORTAT	462.40	462.40	2,800.00	2,337.60	16.5
100-53520-351-00	MEDICAL & SAFETY - TRANSPORTAT	.00	.00	75.00	75.00	.0
100-53520-353-00	GENERAL SUPPLIES - TRANSPORTAT	840.00	840.00	350.00	(490.00)	240.0
100-53520-363-00	VEHICLE MAINT & REPAIRS - TRAN	405.00	405.00	3,850.00	3,445.00	10.5
100-53520-408-00	MISCELLANEOUS - TRANSPORTATION	.00	.00	995.00	995.00	.0
100-53520-511-00	INSURANCE - PUBLIC TRANSPORTAT	308.25	308.25	700.00	391.75	44.0
100-53520-512-00	WORKERS COMP - TRANSPORTATION	339.24	339.24	416.00	76.76	81.6
	TOTAL PUBLIC TRANSPORTATION	10,737.34	10,737.34	25,612.00	14,874.66	41.9
	RECYCLING & GARBAGE COLLECTION					
100-53620-208-00	REFUSE AND GARBAGE COLLECTION	113,653.02	113,653.02	180,000.00	66,346.98	63.1
100-53620-353-00	GARBAGE RECEPTACLES	4,794.98	4,794.98	10,000.00	5,205.02	48.0
	TOTAL RECYCLING & GARBAGE COLLECTION	118,448.00	118,448.00	190,000.00	71,552.00	62.3
	RECYCLING					
100-53635-207-00	RECYCLING	22,889.57	22,889.57	29,000.00	6,110.43	78.9
	TOTAL RECYCLING	22,889.57	22,889.57	29,000.00	6,110.43	78.9

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WEED AND NUISANCE CONTROL					
100-53640-200-00	OTHER CONTRACTED SERVICES	.00	.00	2,000.00	2,000.00	.0
100-53640-211-00	WEED AND NUISANCE CONTROL	11,469.15	11,469.15	14,500.00	3,030.85	79.1
	TOTAL WEED AND NUISANCE CONTROL	11,469.15	11,469.15	16,500.00	5,030.85	69.5
	ANIMAL CONTROL					
100-54100-121-00	PART-TIME WAGES - ANIMAL CONTR	970.00	970.00	1,482.00	512.00	65.5
100-54100-132-00	SOCIAL SECURITY - ANIMAL CONTR	74.21	74.21	113.37	39.16	65.5
100-54100-144-00	MILEAGE - ANIMAL CONTROL	100.50	100.50	175.52	75.02	57.3
100-54100-512-00	WORKERS COMP - ANIMAL CONTROL	44.64	44.64	55.00	10.36	81.2
	TOTAL ANIMAL CONTROL	1,189.35	1,189.35	1,825.89	636.54	65.1
	CEMETERY					
100-54910-000-00	CEMETERY	.00	.00	5,000.00	5,000.00	.0
	TOTAL CEMETERY	.00	.00	5,000.00	5,000.00	.0
	LIBRARY					
100-55110-000-00	LIBRARY	2,800.00	2,800.00	.00	(2,800.00)	.0
100-55110-111-00	FULL-TIME WAGES - LIBRARY	832.34	832.34	1,396.00	563.66	59.6
100-55110-112-00	FT OVERTIME WAGES - LIBRARY	36.99	36.99	.00	(36.99)	.0
100-55110-121-00	PART-TIME WAGES - LIBRARY	169.01	169.01	946.00	776.99	17.9
100-55110-131-00	RETIREMENT - LIBRARY	59.96	59.96	107.00	47.04	56.0
100-55110-132-00	SOCIAL SECURITY - LIBRARY	72.57	72.57	137.00	64.43	53.0
100-55110-133-00	HEALTH BENEFITS - LIBRARY	349.60	349.60	509.00	159.40	68.7
100-55110-134-00	DENTAL BENEFITS - LIBRARY	23.86	23.86	34.00	10.14	70.2
100-55110-135-00	LIFE BENEFITS - LIBRARY	1.09	1.09	1.00	(.09)	109.0
100-55110-136-00	DISABILITY BENEFITS - LIBRARY	3.78	3.78	10.00	6.22	37.8
100-55110-140-00	VISION BENEFITS - LIBRARY	3.62	3.62	5.00	1.38	72.4
100-55110-200-00	SUPPORT - LIBRARY	39,229.00	39,229.00	39,229.00	.00	100.0
100-55110-510-00	INSURANCE - LIBRARY	1,743.99	1,743.99	.00	(1,743.99)	.0
	TOTAL LIBRARY	45,325.81	45,325.81	42,374.00	(2,951.81)	107.0
	OTHER CULTURE					
100-55190-200-00	MISC OTHER CULTURE	15,394.10	15,394.10	11,100.00	(4,294.10)	138.7
	TOTAL OTHER CULTURE	15,394.10	15,394.10	11,100.00	(4,294.10)	138.7

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HISTORICAL SOCIETY					
100-55191-000-00	HISTORICAL SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL HISTORICAL SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	COASTAL BYWAYS					
100-55192-000-00	COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0
	TOTAL COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0
	SBAA					
100-55193-111-00	FULL TIME WAGES SBAA SUPPORT	755.18	755.18	5,583.00	4,827.82	13.5
100-55193-112-00	FT OT WAGES SBAA SUPPORT	196.08	196.08	8,662.00	8,465.92	2.3
100-55193-121-00	PART TIME WAGES SBAA SUPPORT	19.75	19.75	2,839.00	2,819.25	.7
100-55193-131-00	RETIREMENT SBAA SUPPORT	65.64	65.64	428.00	362.36	15.3
100-55193-132-00	SOCIAL SECURITY SBAA SUPPORT	69.57	69.57	547.00	477.43	12.7
100-55193-133-00	HEALTH SBAA SUPPORT	310.19	310.19	2,036.00	1,725.81	15.2
100-55193-134-00	DENTAL SBAA SUPPORT	20.07	20.07	137.00	116.93	14.7
100-55193-135-00	LIFE SBAA SUPPORT	.76	.76	5.00	4.24	15.2
100-55193-136-00	DISABILITY SBAA SUPPORT	3.51	3.51	40.00	36.49	8.8
100-55193-140-00	VISION SBAA SUPPORT	2.84	2.84	21.00	18.16	13.5
100-55193-145-00	EXPENSE ALLOWANCE SBAA SUPPORT	.00	.00	200.00	200.00	.0
100-55193-200-00	SBAA SUPPORT	32,067.18	32,067.18	63,727.68	31,660.50	50.3
100-55193-208-00	GARBAGE SBAA SUPPORT	.00	.00	1,500.00	1,500.00	.0
100-55193-303-00	EQUIPMENT RENTAL SBAA SUPPORT	.00	.00	2,000.00	2,000.00	.0
100-55193-353-00	GENERAL SUPPLIES SBAA SUPPORT	.00	.00	100.00	100.00	.0
100-55193-362-00	GROUNDS REPAIR & MAINTENANCE	.00	.00	200.00	200.00	.0
100-55193-401-00	CUSTODIAL SUPPLIES SBAA SUPPOR	.00	.00	300.00	300.00	.0
	TOTAL SBAA	33,510.77	33,510.77	88,325.68	54,814.91	37.9
	HUMANE SOCIETY					
100-55194-000-00	DOOR COUNTY HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	DOOR COUNTY SOIL & WATER					
100-55195-000-00	DOOR COUNTY SOIL & WATER	1,000.00	1,000.00	1,000.00	.00	100.0
	TOTAL DOOR COUNTY SOIL & WATER	1,000.00	1,000.00	1,000.00	.00	100.0

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 197					
100-55197-000-00	NORTHERN DOOR CHILDREN'S CENTE	1,000.00	1,000.00	1,000.00	.00	100.0
	TOTAL DEPARTMENT 197	1,000.00	1,000.00	1,000.00	.00	100.0
	PARKS					
100-55200-111-00	FULL-TIME WAGES - PARKS	69,611.20	69,611.20	72,125.00	2,513.80	96.5
100-55200-112-00	FT OVERTIME WAGES - PARKS	2,774.40	2,774.40	8,969.00	6,194.60	30.9
100-55200-113-00	COMP TIME - PARKS	97.71	97.71	.00	(97.71)	.0
100-55200-121-00	PART-TIME WAGES - PARKS	5,799.88	5,799.88	12,966.00	7,166.12	44.7
100-55200-131-00	RETIREMENT - PARKS	5,001.56	5,001.56	5,494.00	492.44	91.0
100-55200-132-00	SOCIAL SECURITY - PARKS	5,583.93	5,583.93	6,963.00	1,379.07	80.2
100-55200-133-00	HEALTH BENEFITS - PARKS	23,628.44	23,628.44	25,557.00	1,928.56	92.5
100-55200-134-00	DENTAL BENEFITS - PARKS	1,663.02	1,663.02	1,713.00	49.98	97.1
100-55200-135-00	LIFE BENEFITS - PARKS	69.75	69.75	64.00	(5.75)	109.0
100-55200-136-00	DISABILITY BENEFITS - PARKS	273.92	273.92	515.00	241.08	53.2
100-55200-137-00	HSA BENEFITS - PARKS	.00	.00	225.00	225.00	.0
100-55200-140-00	VISION BENEFITS - PARKS	248.85	248.85	260.00	11.15	95.7
100-55200-200-00	CONTRACTED SERVICES - PARKS	13,964.83	13,964.83	12,500.00	(1,464.83)	111.7
100-55200-201-00	ELECTRIC & GAS - PARKS	1,133.59	1,133.59	2,250.00	1,116.41	50.4
100-55200-202-00	WATER & SEWER - PARKS	2,096.76	2,096.76	4,000.00	1,903.24	52.4
100-55200-331-00	MEMBERSHIP DUES - PARKS	.00	.00	500.00	500.00	.0
100-55200-333-00	CONF & MTGS - PARKS	.00	.00	1,000.00	1,000.00	.0
100-55200-351-00	MEDICAL & SAFETY - PARKS	32.99	32.99	.00	(32.99)	.0
100-55200-352-00	MINOR EQUIPMENT & TOOLS - PARK	662.78	662.78	6,000.00	5,337.22	11.1
100-55200-353-00	GENERAL SUPPLIES - PARKS	4,592.94	4,592.94	14,000.00	9,407.06	32.8
100-55200-355-00	MEMORIAL BENCH SUPPLIES - PARK	145.36	145.36	4,000.00	3,854.64	3.6
100-55200-358-00	FLOWER POTS - PARKS	4,907.94	4,907.94	6,500.00	1,592.06	75.5
100-55200-361-00	REPAIRS & MAINTENANCE - PARKS	3,799.82	3,799.82	23,000.00	19,200.18	16.5
100-55200-362-00	GROUNDS MAINTENANCE - PARKS	10,627.25	10,627.25	12,500.00	1,872.75	85.0
100-55200-369-00	EQUIPMENT MAINTENANCE - PARKS	.00	.00	1,500.00	1,500.00	.0
100-55200-402-00	CHEMICALS - PARKS	.00	.00	100.00	100.00	.0
	TOTAL PARKS	156,716.92	156,716.92	222,701.00	65,984.08	70.4
	DOG PARK					
100-55201-200-00	CONTRACTED SERVICES - DOG PARK	990.00	990.00	1,500.00	510.00	66.0
100-55201-202-00	WATER & SEWER - DOG PARK	111.65	111.65	275.00	163.35	40.6
100-55201-353-00	GENERAL SUPPLIES - DOG PARK	488.57	488.57	500.00	11.43	97.7
	TOTAL DOG PARK	1,590.22	1,590.22	2,275.00	684.78	69.9

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION PROGRAMS AND EVENTS					
100-55300-111-00	FT WAGES - RECREATION PRO	544.95	544.95	558.00	13.05	97.7
100-55300-112-00	FT OT WAGES - RECREATION PRO	(4.81)	(4.81)	.00	4.81	.0
100-55300-131-00	RETIREMENT - RECREATION PRO	37.50	37.50	43.00	5.50	87.2
100-55300-132-00	SOCIAL SECURI - RECREATION PRO	34.02	34.02	55.00	20.98	61.9
100-55300-133-00	HEALTH - RECREATION PRO	290.51	290.51	204.00	(86.51)	142.4
100-55300-134-00	DENTAL - RECREATION PRO	18.33	18.33	14.00	(4.33)	130.9
100-55300-135-00	LIFE - RECREATION PRO	.78	.78	1.00	.22	78.0
100-55300-136-00	DISABILITY - RECREATION PRO	3.22	3.22	4.00	.78	80.5
100-55300-137-00	HSA - RECREATION PRO	113.71	113.71	.00	(113.71)	.0
100-55300-140-00	VISION - RECREATION PRO	2.50	2.50	2.00	(.50)	125.0
100-55300-144-00	MILEAGE - RECREATION PRO	410.04	410.04	750.00	339.96	54.7
100-55300-145-00	EXP ALLOWANCE - RECREATION PRO	80.29	80.29	600.00	519.71	13.4
100-55300-200-00	CONTRACTED - RECREATION PRO	.00	.00	2,500.00	2,500.00	.0
100-55300-358-00	FIREWORKS - RECREATION PRO	15,893.70	15,893.70	8,000.00	(7,893.70)	198.7
100-55300-392-00	MISCELLANEOUS - RECREATION PRO	206.00	206.00	200.00	(6.00)	103.0
	TOTAL RECREATION PROGRAMS AND EVENTS	17,630.74	17,630.74	12,931.00	(4,699.74)	136.3
	RECREATION FACILITIES					
100-55400-111-00	FULL-TIME WAGES - SPORTS COMPL	13,275.13	13,275.13	25,401.00	12,125.87	52.3
100-55400-112-00	FT OT WAGES - SPORTS COMPLEX	345.84	345.84	256.00	(89.84)	135.1
100-55400-121-00	PART-TIME WAGES - SPORTS COMPL	5,494.69	5,494.69	8,518.00	3,023.31	64.5
100-55400-131-00	RETIREMENT - SPORTS COMPLEX	939.88	939.88	1,948.00	1,008.12	48.3
100-55400-132-00	SOCIAL SECURITY - SPORTS COMPL	1,393.96	1,393.96	2,489.00	1,095.04	56.0
100-55400-133-00	HEALTH BENEFITS - SPORTS COMPL	4,497.94	4,497.94	9,266.00	4,768.06	48.5
100-55400-134-00	DENTAL BENEFITS - SPORTS COMPL	341.26	341.26	624.00	282.74	54.7
100-55400-135-00	LIFE BENEFITS - SPORTS COMPLEX	12.74	12.74	23.00	10.26	55.4
100-55400-136-00	DISABILITY BENEFITS - SPORTS C	52.96	52.96	182.00	129.04	29.1
100-55400-137-00	HSA BENEFITS - SPORTS COMPLEX	189.51	189.51	.00	(189.51)	.0
100-55400-140-00	VISION - SPORTS COMPLEX	52.92	52.92	96.00	43.08	55.1
100-55400-200-00	CONTRACTED SERVICES - SPORTS C	1,006.50	1,006.50	2,750.00	1,743.50	36.6
100-55400-201-00	ELECTRIC & GAS - SPORTS COMPLE	4,834.67	4,834.67	7,500.00	2,665.33	64.5
100-55400-202-00	WATER & SEWER - SPORTS COMPLEX	1,902.96	1,902.96	10,000.00	8,097.04	19.0
100-55400-203-00	TELEPHONE - SPORTS COMPLEX	295.61	295.61	400.00	104.39	73.9
100-55400-351-00	MEDICAL & SAFETY - SPORTS COMP	68.60	68.60	.00	(68.60)	.0
100-55400-352-00	MINOR EQUIP & TOOLS - SPORTS C	.00	.00	1,000.00	1,000.00	.0
100-55400-353-00	GENERAL SUPPLIES - SPORTS COMP	808.72	808.72	3,000.00	2,191.28	27.0
100-55400-361-00	REPAIRS & MAINT - SPORTS COMPL	2,445.34	2,445.34	12,000.00	9,554.66	20.4
100-55400-362-00	GROUNDS MAINTENANCE - SPORTS C	9,425.01	9,425.01	14,250.00	4,824.99	66.1
100-55400-366-00	BUILDING MAINTENANCE - SPORTS	18.35	18.35	2,000.00	1,981.65	.9
	TOTAL RECREATION FACILITIES	47,402.59	47,402.59	101,703.00	54,300.41	46.6

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BIKE TRAIL					
100-55403-201-00	ELECTRIC & GAS - BIKE TRAIL	1,198.74	1,198.74	1,600.00	401.26	74.9
100-55403-353-00	GENERAL SUPPLIES - BIKE TRAIL	.00	.00	4,000.00	4,000.00	.0
100-55403-361-00	REPAIRS & MAINTENANCE - BIKE T	.00	.00	5,000.00	5,000.00	.0
	TOTAL BIKE TRAIL	1,198.74	1,198.74	10,600.00	9,401.26	11.3
100-56110-111-00	FULL TIME WAGES - FORESTRY	123.30	123.30	6,141.00	6,017.70	2.0
100-56110-121-00	PT WAGES - FORESTRY	128.38	128.38	1,136.00	1,007.62	11.3
100-56110-131-00	RETIREMENT - FORESTRY	8.51	8.51	471.00	462.49	1.8
100-56110-132-00	SOCIAL SECURITY - FORESTRY	19.25	19.25	602.00	582.75	3.2
100-56110-133-00	HEALTH BENEFITS - FORESTRY	.00	.00	2,240.00	2,240.00	.0
100-56110-134-00	DENTAL BENEFITS - FORESTRY	.00	.00	151.00	151.00	.0
100-56110-135-00	LIFE BENEFITS - FORESTRY	.00	.00	6.00	6.00	.0
100-56110-136-00	DISABILITY BENEFITS - FORESTRY	.00	.00	44.00	44.00	.0
100-56110-140-00	VISION BENEFITS - FORESTRY	.00	.00	23.00	23.00	.0
100-56110-200-00	CONTRACTED SERVICES - FORESTRY	2,750.25	2,750.25	10,000.00	7,249.75	27.5
	TOTAL DEPARTMENT 110	3,029.69	3,029.69	20,814.00	17,784.31	14.6
	DEPARTMENT 200					
100-56200-144-00	MILEAGE - GREEN TIER	.00	.00	500.00	500.00	.0
100-56200-200-00	SERVICES - GREEN TIER	.00	.00	2,000.00	2,000.00	.0
100-56200-311-00	WEBSITE - GREEN TIER	23.17	23.17	500.00	476.83	4.6
100-56200-325-00	ADS & NOTICES - GREEN TIER	448.20	448.20	1,500.00	1,051.80	29.9
100-56200-332-00	EDUCATION - GREEN TIER	.00	.00	300.00	300.00	.0
100-56200-353-00	GENERAL SUPPLIES - GREEN TIER	7.99	7.99	200.00	192.01	4.0
	TOTAL DEPARTMENT 200	479.36	479.36	5,000.00	4,520.64	9.6
	DEPARTMENT 300					
100-56300-200-00	CONTRACTED SERVICES - PLANNING	10,607.50	10,607.50	50,000.00	39,392.50	21.2
	TOTAL DEPARTMENT 300	10,607.50	10,607.50	50,000.00	39,392.50	21.2

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		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
100-56400-111-00	FULL-TIME WAGES - ZONING	.00	.00	52,000.00	52,000.00	.0
100-56400-131-00	RETIREMENT - ZONING	.00	.00	3,588.00	3,588.00	.0
100-56400-132-00	SOCIAL SECURITY - ZONING	.00	.00	3,978.00	3,978.00	.0
100-56400-133-00	HEALTH - ZONING	.00	.00	20,364.00	20,364.00	.0
100-56400-134-00	DENTAL - ZONING	.00	.00	1,474.00	1,474.00	.0
100-56400-135-00	LIFE - ZONING	.00	.00	91.00	91.00	.0
100-56400-136-00	DISABILITY - ZONING	.00	.00	513.00	513.00	.0
100-56400-137-00	HSA - ZONING	.00	.00	4,500.00	4,500.00	.0
100-56400-140-00	VISION - ZONING	.00	.00	137.00	137.00	.0
100-56400-142-00	RECRUITMENT - ZONING	279.39	279.39	500.00	220.61	55.9
100-56400-143-00	RECOGNITION - ZONING	.00	.00	450.00	450.00	.0
100-56400-144-00	MILEAGE - ZONING	.00	.00	500.00	500.00	.0
100-56400-200-00	CONTRACTED SERVICES - ZONING	1,160.00	1,160.00	.00	(1,160.00)	.0
100-56400-204-00	CELL PHONE - ZONING	.00	.00	1,500.00	1,500.00	.0
100-56400-209-00	LEGAL - ZONING	.00	.00	5,000.00	5,000.00	.0
100-56400-310-00	COMP SOFTWARE/HARDWARE- ZONING	25,290.12	25,290.12	20,000.00	(5,290.12)	126.5
100-56400-312-00	IT SUPPORT - ZONING	578.26	578.26	4,250.00	3,671.74	13.6
100-56400-321-00	OFFICE SUPPLIES - ZONING	3,417.36	3,417.36	4,000.00	582.64	85.4
100-56400-322-00	POSTAGE - ZONING	1,807.13	1,807.13	3,500.00	1,692.87	51.6
100-56400-324-00	PRINTING & COPYING - ZONING	689.81	689.81	3,000.00	2,310.19	23.0
100-56400-325-00	PUBLIC NOTICES - ZONING	242.19	242.19	1,000.00	757.81	24.2
100-56400-331-00	MEMBERSHIP DUES - ZONING	.00	.00	500.00	500.00	.0
100-56400-332-00	EDUCATION/TRAINING - ZONING	80.00	80.00	500.00	420.00	16.0
100-56400-333-00	CONFERENCES/MEETINGS - ZONING	.00	.00	500.00	500.00	.0
100-56400-512-00	WORK COMP - ZONING	56.28	56.28	96.00	39.72	58.6
	TOTAL ECONOMIC DEVELOPMENT	33,600.54	33,600.54	131,941.00	98,340.46	25.5
	URBAN DEVELOPMENT					
100-56600-200-00	CONTRACTED SERVICES - DEVELOPM	1,000.00	1,000.00	10,000.00	9,000.00	10.0
	TOTAL URBAN DEVELOPMENT	1,000.00	1,000.00	10,000.00	9,000.00	10.0
	ECONOMIC DEVELOPMENT					
100-56700-200-00	CONTRACTED SERVICES - ECONOMIC	19,100.06	19,100.06	39,700.00	20,599.94	48.1
	TOTAL ECONOMIC DEVELOPMENT	19,100.06	19,100.06	39,700.00	20,599.94	48.1
	INFORMATION BOOTH					
100-56701-000-00	INFORMATION BOOTH	1,030.50	1,030.50	2,000.00	969.50	51.5
	TOTAL INFORMATION BOOTH	1,030.50	1,030.50	2,000.00	969.50	51.5

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ZONING					
100-56702-000-00	TOURISM ZONE CHARGES	51,814.18	51,814.18	57,600.00	5,785.82	90.0
	TOTAL ZONING	51,814.18	51,814.18	57,600.00	5,785.82	90.0
	DEPARTMENT 703					
100-56703-000-00	DCEDC	3,776.92	3,776.92	5,000.00	1,223.08	75.5
	TOTAL DEPARTMENT 703	3,776.92	3,776.92	5,000.00	1,223.08	75.5
	DEPARTMENT 705					
100-56705-000-00	BAY LAKES REGIONAL PLANNING	4,386.00	4,386.00	4,386.00	.00	100.0
	TOTAL DEPARTMENT 705	4,386.00	4,386.00	4,386.00	.00	100.0
	DEPARTMENT 225					
100-59225-000-00	TRANSFER TO TKH	6,249.99	6,249.99	25,000.00	18,750.01	25.0
	TOTAL DEPARTMENT 225	6,249.99	6,249.99	25,000.00	18,750.01	25.0
	DEPARTMENT 300					
100-59300-000-00	TRANSFER TO DEBT SERVICE	180,000.00	180,000.00	180,000.00	.00	100.0
	TOTAL DEPARTMENT 300	180,000.00	180,000.00	180,000.00	.00	100.0
	TRANSFER TO					
100-59400-000-00	TRANSFER TO CAPITAL FUND	228,119.25	228,119.25	912,477.00	684,357.75	25.0
	TOTAL TRANSFER TO	228,119.25	228,119.25	912,477.00	684,357.75	25.0
	TOTAL FUND EXPENDITURES	2,215,588.82	2,215,588.82	3,899,405.13	1,683,816.31	56.8
	NET REVENUE OVER EXPENDITURES	910,171.43	910,171.43	(182,577.13)	(1,092,748.56)	498.5

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41110-000-000	GENERAL PROPERTY TAXES	2,620,241.22	2,620,241.22	2,620,241.00	(.22)	100.0
100-41150-000-000	MANAGED FOREST LANDS	151.84	151.84	163.00	11.16	93.2
100-41210-000-000	ROOM TAXES	.00	.00	57,600.00	57,600.00	.0
100-41800-000-000	INTEREST & PENALTIES - TAXES	790.12	790.12	300.00	(490.12)	263.4
	TOTAL TAXES	2,621,183.18	2,621,183.18	2,678,304.00	57,120.82	97.9
	INTERGOVERNMENTAL REVENUES					
100-43410-000-000	STATE SHARED REVENUE	1,386.43	1,386.43	9,035.70	7,649.27	15.3
100-43411-000-000	PERSONAL PROPERTY AID	29,290.86	29,290.86	.00	(29,290.86)	.0
100-43412-000-000	EXPENDITURE RESTRAINT	26,027.83	26,027.83	26,027.83	.00	100.0
100-43413-000-000	SUPPLEMENTAL AID	7,655.90	7,655.90	49,891.84	42,235.94	15.3
100-43420-000-000	FIRE INSURANCE DUES	33,101.85	33,101.85	23,500.00	(9,601.85)	140.9
100-43430-000-000	COMPUTER AIDS	787.75	787.75	787.75	.00	100.0
100-43531-000-000	STATE AID - ROADS	92,904.39	92,904.39	115,699.32	22,794.93	80.3
100-43650-000-000	FOREST LANDS	4.00	4.00	4.00	.00	100.0
100-43690-000-000	STATE GRANTS - OTHER	6,998.58	6,998.58	14,700.00	7,701.42	47.6
100-43790-000-000	GRANTS - OTHER	.00	.00	500.00	500.00	.0
100-43791-000-000	RECYCLING REBATE	.00	.00	5,500.00	5,500.00	.0
	TOTAL INTERGOVERNMENTAL REVENUES	198,157.59	198,157.59	245,646.44	47,488.85	80.7
	LICENSES AND PERMITS					
100-44110-000-000	LIQUOR LICENSES	16,376.59	16,376.59	18,000.00	1,623.41	91.0
100-44120-000-000	OPERATORS LICENSES	790.00	790.00	2,000.00	1,210.00	39.5
100-44140-000-000	TOBACCO LICENSES	250.00	250.00	250.00	.00	100.0
100-44210-000-000	DOG LICENSES	160.50	160.50	75.00	(85.50)	214.0
100-44300-000-000	BUILDING PERMITS	12,334.46	12,334.46	20,000.00	7,665.54	61.7
100-44410-000-000	ZONING FEES & PERMITS	30,700.00	30,700.00	15,000.00	(15,700.00)	204.7
100-44990-000-000	OTHER PERMITS	137,475.00	137,475.00	195,000.00	57,525.00	70.5
	TOTAL LICENSES AND PERMITS	198,086.55	198,086.55	250,325.00	52,238.45	79.1
	FINES, FORFEITS, AND PENALTIES					
100-45100-000-000	COURT FINES	3,466.06	3,466.06	1,000.00	(2,466.06)	346.6
100-45210-000-000	CITATIONS/PKG TICKETS	5,305.00	5,305.00	1,000.00	(4,305.00)	530.5
	TOTAL FINES, FORFEITS, AND PENALTIES	8,771.06	8,771.06	2,000.00	(6,771.06)	438.6

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICES					
100-46110-000-000	ASSESSMENT LETTER FEES	1,320.00	1,320.00	3,200.00	1,880.00	41.3
100-46120-000-000	PLAN COMMISSION FEES	5,000.00	5,000.00	14,000.00	9,000.00	35.7
100-46140-000-000	PUBLISHING FEES	1,200.00	1,200.00	800.00	(400.00)	150.0
100-46161-000-000	MEMORIALS	1,000.00	1,000.00	500.00	(500.00)	200.0
100-46190-000-000	MISC CHARGES FOR SERVICES	516.88	516.88	1,250.00	733.12	41.4
100-46310-000-000	HWY DEPT CHGS REIMB	.00	.00	150.00	150.00	.0
100-46350-000-000	TRANSPORTATION DONATIONS	3,000.00	3,000.00	10,000.00	7,000.00	30.0
100-46710-000-000	LIBRARY CHARGES	3,425.77	3,425.77	2,000.00	(1,425.77)	171.3
100-46720-000-000	PARK RENTAL	8,792.76	8,792.76	4,500.00	(4,292.76)	195.4
100-46750-000-000	RECREATION CHARGES	.00	.00	4,000.00	4,000.00	.0
	TOTAL PUBLIC CHARGES FOR SERVICES	24,255.41	24,255.41	40,400.00	16,144.59	60.0
	MISCELLANEOUS REVENUES					
100-48110-000-000	INTEREST ON INVESTMENTS	127,819.74	127,819.74	115,000.00	(12,819.74)	111.2
100-48210-000-000	POST OFFICE RENTAL	15,722.50	15,722.50	18,867.00	3,144.50	83.3
100-48215-000-000	POST OFFICE REIMB	.00	.00	2,500.00	2,500.00	.0
100-48220-000-000	VILLAGE HALL RENTAL	1,394.30	1,394.30	1,000.00	(394.30)	139.4
100-48240-000-000	FIRE STATION RENTAL	1,178.18	1,178.18	1,500.00	321.82	78.6
100-48250-000-000	EMS BUILDING RENTAL CHARGES	4,952.66	4,952.66	8,800.00	3,847.34	56.3
100-48260-000-000	LAND LEASES	500.00	500.00	400.00	(100.00)	125.0
100-48422-000-000	INSURANCE RECOVERY	5,195.00	5,195.00	.00	(5,195.00)	.0
100-48500-000-000	DONATIONS	84.25	84.25	.00	(84.25)	.0
100-48995-000-000	MISC OTHER REVENUE	1,051.61	1,051.61	250.00	(801.61)	420.6
	TOTAL MISCELLANEOUS REVENUES	157,898.24	157,898.24	148,317.00	(9,581.24)	106.5
	OTHER FINANCING SOURCES					
100-49250-000-000	TRANSFERS FROM TID FUND	.00	.00	290,000.00	290,000.00	.0
100-49260-000-000	TRANSFERS FROM WATER: PILOT	40,902.75	40,902.75	54,537.00	13,634.25	75.0
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	44,554.50	44,554.50	59,406.00	14,851.50	75.0
	TOTAL OTHER FINANCING SOURCES	85,457.25	85,457.25	403,943.00	318,485.75	21.2
	TOTAL FUND REVENUE	3,293,809.28	3,293,809.28	3,768,935.44	475,126.16	87.4

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51100-111-00	FULL-TIME WAGES - BOARD	39,212.50	39,212.50	55,000.00	15,787.50	71.3
100-51100-132-00	SOCIAL SECURITY - BOARD	2,999.84	2,999.84	4,208.00	1,208.16	71.3
100-51100-143-00	RECOGNITION - BOARD	410.51	410.51	500.00	89.49	82.1
100-51100-144-00	MILEAGE - BOARD	233.80	233.80	100.00	(133.80)	233.8
100-51100-145-00	EXPENSE ALLOWANCE - BOARD	152.97	152.97	250.00	97.03	61.2
100-51100-200-00	CONTRACTED SERVICES - BOARD	188.00	188.00	.00	(188.00)	.0
100-51100-310-00	COMPUTER SOFTWARE - BOARD	78.54	78.54	1,000.00	921.46	7.9
100-51100-311-00	WEBSITE - VILLAGE BOARD	23.17	23.17	415.00	391.83	5.6
100-51100-312-00	IT SUPPORT - BOARD	1,567.72	1,567.72	1,750.00	182.28	89.6
100-51100-321-00	OFFICE SUPPLIES - BOARD	90.00	90.00	500.00	410.00	18.0
100-51100-325-00	ADVERTISING & NOTICES - BOARD	735.93	735.93	1,500.00	764.07	49.1
100-51100-332-00	EDUCATION & TRAINING - BOARD	147.75	147.75	300.00	152.25	49.3
100-51100-333-00	CONFERENCES & MEETINGS - BOARD	470.00	470.00	500.00	30.00	94.0
100-51100-512-00	WORKERS COMP - BOARD	67.00	67.00	88.00	21.00	76.1
	TOTAL VILLAGE BOARD	46,377.73	46,377.73	66,111.00	19,733.27	70.2
	LEGAL					
100-51300-209-00	LEGAL EXPENSES	27,425.00	27,425.00	41,000.00	13,575.00	66.9
	TOTAL LEGAL	27,425.00	27,425.00	41,000.00	13,575.00	66.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATOR					
100-51410-111-00	FULL-TIME WAGES - ADMIN	40,052.25	40,052.25	60,443.00	20,390.75	66.3
100-51410-112-00	FULL-TIME OT WAGES - ADMIN	2,408.65	2,408.65	2,500.00	91.35	96.4
100-51410-113-00	COMP TIME - ADMIN	658.76	658.76	.00	(658.76)	.0
100-51410-114-00	UNWORKED WAGES - ADMIN	22,049.10	22,049.10	.00	(22,049.10)	.0
100-51410-115-00	BONUSES - ADMIN	1,500.00	1,500.00	.00	(1,500.00)	.0
100-51410-131-00	RETIREMENT - ADMIN	2,180.56	2,180.56	3,673.00	1,492.44	59.4
100-51410-132-00	SOCIAL SECURITY - ADMIN	5,167.44	5,167.44	6,679.00	1,511.56	77.4
100-51410-133-00	HEALTH BENEFITS - ADMIN	4,085.01	4,085.01	10,425.00	6,339.99	39.2
100-51410-134-00	DENTAL BENEFITS - ADMIN	587.62	587.62	585.00	(2.62)	100.5
100-51410-135-00	LIFE BENEFITS - ADMIN	443.48	443.48	602.00	158.52	73.7
100-51410-136-00	DISABILITY BENEFITS - ADMIN	115.99	115.99	188.00	72.01	61.7
100-51410-137-00	HSA BENEFITS - ADMIN	578.03	578.03	2,115.00	1,536.97	27.3
100-51410-138-00	EAP BENEFITS - ADMIN	206.73	206.73	276.00	69.27	74.9
100-51410-140-00	VISION BENEFITS - ADMIN	59.64	59.64	68.00	8.36	87.7
100-51410-142-00	RECRUITING - ADMIN	8,877.40	8,877.40	18,000.00	9,122.60	49.3
100-51410-143-00	RECOGNITION - ADMIN	339.38	339.38	900.00	560.62	37.7
100-51410-144-00	MILEAGE - ADMIN	.00	.00	1,000.00	1,000.00	.0
100-51410-145-00	EXPENSE ALLOWANCE - ADMIN	30.00	30.00	1,000.00	970.00	3.0
100-51410-190-00	OTHER PERSONNEL EXP - ADMIN	.00	.00	500.00	500.00	.0
100-51410-204-00	CELL PHONE - ADMIN	3.95	3.95	1,000.00	996.05	.4
100-51410-302-00	COMPUTER EQUIPMENT - ADMIN	.00	.00	2,000.00	2,000.00	.0
100-51410-310-00	COMPUTER SOFTWARE - ADMIN	2,243.46	2,243.46	3,150.00	906.54	71.2
100-51410-312-00	IT SUPPORT - ADMIN	5,490.52	5,490.52	8,400.00	2,909.48	65.4
100-51410-321-00	OFFICE SUPPLIES - ADMIN	1,259.00	1,259.00	3,000.00	1,741.00	42.0
100-51410-322-00	POSTAGE - ADMIN	1,501.23	1,501.23	3,300.00	1,798.77	45.5
100-51410-323-00	PUBLICATIONS & SUBSCRIPTIONS	90.00	90.00	300.00	210.00	30.0
100-51410-324-00	PRINTING & COPYING - ADMIN	4,075.43	4,075.43	6,000.00	1,924.57	67.9
100-51410-325-00	ADVERTISING & NOTICES - ADMIN	.00	.00	500.00	500.00	.0
100-51410-326-00	OFFICE EQUIPMENT - ADMIN	26.50	26.50	500.00	473.50	5.3
100-51410-331-00	MEMBERSHIP DUES - ADMIN	3,133.51	3,133.51	2,574.51	(559.00)	121.7
100-51410-332-00	EDUCATION & TRAINING - ADMIN	99.00	99.00	300.00	201.00	33.0
100-51410-333-00	CONFERENCES & MEETINGS - ADMIN	.00	.00	1,500.00	1,500.00	.0
100-51410-353-00	GENERAL SUPPLIES - ADMIN	11.18	11.18	150.00	138.82	7.5
100-51410-392-00	MISCELLANEOUS - ADMIN	.00	.00	100.00	100.00	.0
100-51410-512-00	WORKERS COMP - ADMIN	219.06	219.06	427.00	207.94	51.3
100-51410-551-00	OTHER FEES & CHARGES - ADMIN	380.39	380.39	1,000.00	619.61	38.0
	TOTAL ADMINISTRATOR	107,873.27	107,873.27	143,155.51	35,282.24	75.4

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
100-51420-111-00	FULL-TIME WAGES - CLERK	22,137.78	22,137.78	46,459.00	24,321.22	47.7
100-51420-112-00	FT OVERTIME WAGES - CLERK	3,992.28	3,992.28	3,290.00	(702.28)	121.4
100-51420-114-00	UNWORKED WAGES - CLERK	13,670.58	13,670.58	.00	(13,670.58)	.0
100-51420-131-00	RETIREMENT - CLERK	1,952.58	1,952.58	3,099.00	1,146.42	63.0
100-51420-132-00	SOCIAL SECURITY - CLERK	2,750.52	2,750.52	3,811.00	1,060.48	72.2
100-51420-133-00	HEALTH BENEFITS - CLERK	3,447.46	3,447.46	5,059.00	1,611.54	68.2
100-51420-134-00	DENTAL BENEFITS - CLERK	183.75	183.75	330.00	146.25	55.7
100-51420-135-00	LIFE BENEFITS - CLERK	39.05	39.05	61.00	21.95	64.0
100-51420-136-00	DISABILITY BENEFITS - CLERK	57.50	57.50	250.00	192.50	23.0
100-51420-137-00	HSA BENEFITS - CLERK	3,098.19	3,098.19	2,532.00	(566.19)	122.4
100-51420-138-00	EAP BENEFITS - CLERK	103.32	103.32	131.00	27.68	78.9
100-51420-140-00	VISION BENEFITS - CLERK	(1.25)	(1.25)	42.00	43.25	(3.0)
100-51420-144-00	MILEAGE - CLERK	179.20	179.20	125.00	(54.20)	143.4
100-51420-310-00	COMPUTER SOFTWARE - CLERK	.00	.00	500.00	500.00	.0
100-51420-312-00	IT SUPPORT - CLERK	341.51	341.51	400.00	58.49	85.4
100-51420-325-00	ADVERTISING & NOTICES - CLERK	578.77	578.77	.00	(578.77)	.0
100-51420-331-00	MEMBERSHIP DUES - CLERK	65.00	65.00	200.00	135.00	32.5
100-51420-332-00	EDUCATION & TRAINING - CLERK	450.00	450.00	400.00	(50.00)	112.5
100-51420-333-00	CONFERENCES & MEETINGS - CLERK	.00	.00	650.00	650.00	.0
100-51420-392-00	MISCELLANEOUS - CLERK	20.00	20.00	.00	(20.00)	.0
100-51420-512-00	WORKERS COMP - CLERK	71.26	71.26	134.00	62.74	53.2
100-51420-551-00	OTHER FEES & CHARGES - CLERK	87.45	87.45	.00	(87.45)	.0
	TOTAL CLERK	53,224.95	53,224.95	67,473.00	14,248.05	78.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ELECTIONS					
100-51430-111-00	FULL-TIME WAGES - ELECTIONS	2,990.01	2,990.01	9,674.00	6,683.99	30.9
100-51430-112-00	FT OVERTIME WAGES - ELECTIONS	596.63	596.63	997.00	400.37	59.8
100-51430-114-00	UNWORKED WAGES - ELECTIONS	298.00	298.00	.00	(298.00)	.0
100-51430-121-00	PART-TIME WAGES - ELECTIONS	2,408.38	2,408.38	2,530.00	121.62	95.2
100-51430-131-00	RETIREMENT - ELECTIONS	296.83	296.83	711.00	414.17	41.8
100-51430-132-00	SOCIAL SECURITY - ELECTIONS	336.33	336.33	977.00	640.67	34.4
100-51430-133-00	HEALTH BENEFITS - ELECTIONS	730.29	730.29	1,161.00	430.71	62.9
100-51430-134-00	DENTAL BENEFITS - ELECTIONS	46.39	46.39	76.00	29.61	61.0
100-51430-135-00	LIFE BENEFITS - ELECTIONS	7.32	7.32	14.00	6.68	52.3
100-51430-136-00	DISABILITY BENEFITS - ELECTION	17.38	17.38	57.00	39.62	30.5
100-51430-137-00	HSA BENEFITS - ELECTIONS	245.37	245.37	581.00	335.63	42.2
100-51430-140-00	VISION BENEFITS - ELECTIONS	3.92	3.92	10.00	6.08	39.2
100-51430-144-00	MILEAGE - ELECTIONS	85.40	85.40	75.00	(10.40)	113.9
100-51430-310-00	COMPUTER SOFTWARE- ELECTIONS	1,197.26	1,197.26	2,000.00	802.74	59.9
100-51430-321-00	OFFICE SUPPLIES - ELECTIONS	35.99	35.99	150.00	114.01	24.0
100-51430-322-00	POSTAGE - ELECTIONS	298.03	298.03	300.00	1.97	99.3
100-51430-324-00	PRINTING & COPYING - ELECTIONS	21.11	21.11	25.00	3.89	84.4
100-51430-325-00	ADVERTISING & NOTICES - ELECTI	.00	.00	45.00	45.00	.0
100-51430-332-00	EDUCATION & TRAINING - ELECTIO	99.00	99.00	150.00	51.00	66.0
100-51430-333-00	CONFERENCES & MEETINGS - ELECT	95.00	95.00	.00	(95.00)	.0
100-51430-353-00	GENERAL SUPPLIES - ELECTIONS	242.72	242.72	350.00	107.28	69.4
	TOTAL ELECTIONS	10,051.36	10,051.36	19,883.00	9,831.64	50.6

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE DIRECTOR/TREASURER					
100-51510-111-00	FULL-TIME WAGES - FINANCE	47,942.98	47,942.98	53,092.00	5,149.02	90.3
100-51510-112-00	FT OVERTIME WAGES - FINANCE	.00	.00	(300.00)	(300.00)	.0
100-51510-114-00	UNWORKED WAGES - FINANCE	1,550.50	1,550.50	.00	(1,550.50)	.0
100-51510-131-00	RETIREMENT - FINANCE	3,718.60	3,718.60	4,199.00	480.40	88.6
100-51510-132-00	SOCIAL SECURITY - FINANCE	3,777.32	3,777.32	4,206.00	428.68	89.8
100-51510-133-00	HEALTH BENEFITS - FINANCE	5,440.09	5,440.09	8,070.00	2,629.91	67.4
100-51510-134-00	DENTAL BENEFITS - FINANCE	333.32	333.32	472.00	138.68	70.6
100-51510-135-00	LIFE BENEFITS - FINANCE	76.30	76.30	131.00	54.70	58.2
100-51510-136-00	DISABILITY BENEFITS - FINANCE	205.72	205.72	231.00	25.28	89.1
100-51510-137-00	HSA BENEFITS - FINANCE	3,487.30	3,487.30	2,970.00	(517.30)	117.4
100-51510-138-00	EAP BENEFITS - FINANCE	103.32	103.32	131.00	27.68	78.9
100-51510-140-00	VISION BENEFITS - FINANCE	41.32	41.32	58.00	16.68	71.2
100-51510-142-00	RECRUITING - FINANCE	2.00	2.00	.00	(2.00)	.0
100-51510-143-00	RECOGNITION - FINANCE	.00	.00	450.00	450.00	.0
100-51510-144-00	MILEAGE - FINANCE	49.00	49.00	1,000.00	951.00	4.9
100-51510-145-00	EXPENSE ALLOWANCE - FINANCE	.00	.00	300.00	300.00	.0
100-51510-200-00	CONTRACTED SERVICES - FINANCE	7,082.55	7,082.55	20,100.00	13,017.45	35.2
100-51510-310-00	COMPUTER SOFTWARE - FINANCE	3,907.28	3,907.28	6,550.00	2,642.72	59.7
100-51510-312-00	IT SUPPORT - FINANCE	401.56	401.56	750.00	348.44	53.5
100-51510-322-00	POSTAGE - FINANCE	75.81	75.81	1,200.00	1,124.19	6.3
100-51510-325-00	ADVERTISING & NOTICES - FINANC	247.00	247.00	350.00	103.00	70.6
100-51510-331-00	MEMBERSHIP DUES - FINANCE	25.00	25.00	900.00	875.00	2.8
100-51510-332-00	EDUCATION & TRAINING - FINANCE	.00	.00	500.00	500.00	.0
100-51510-333-00	CONFERENCES & MEETINGS - FINAN	175.00	175.00	2,000.00	1,825.00	8.8
100-51510-392-00	MISCELLANEOUS - FINANCE	107.98	107.98	200.00	92.02	54.0
100-51510-512-00	WORKERS COMP - FINANCE	100.52	100.52	146.00	45.48	68.9
100-51510-550-00	FEES & FINANCE CHARGES - FINAN	3,299.05	3,299.05	3,000.00	(299.05)	110.0
100-51510-551-00	OTHER FEES - FINANCE	.00	.00	50.00	50.00	.0
	TOTAL FINANCE DIRECTOR/TREASURER	82,149.52	82,149.52	110,756.00	28,606.48	74.2
	PROPERTY ASSESSMENT					
100-51520-200-00	CONTRACTED SERVICES - ASSESSOR	21,375.00	21,375.00	28,500.00	7,125.00	75.0
	TOTAL PROPERTY ASSESSMENT	21,375.00	21,375.00	28,500.00	7,125.00	75.0
	AUDIT AND CONSULTING					
100-51530-210-00	AUDIT FEES - AUDIT & CONSULTIN	18,336.34	18,336.34	17,600.00	(736.34)	104.2
	TOTAL AUDIT AND CONSULTING	18,336.34	18,336.34	17,600.00	(736.34)	104.2

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL BUILDINGS AND PLANT					
100-51600-111-00	FULL-TIME WAGES - GEN BLDGS	21,577.83	21,577.83	20,648.00	(929.83)	104.5
100-51600-112-00	FT OVERTIME WAGES - GEN BLDGS	393.21	393.21	430.00	36.79	91.4
100-51600-121-00	PART-TIME WAGES - GEN BLDGS	2,657.24	2,657.24	143.00	(2,514.24)	1858.2
100-51600-131-00	RETIREMENT - GEN BLDGS	1,527.22	1,527.22	1,452.00	(75.22)	105.2
100-51600-132-00	SOCIAL SECURITY - GEN BLDGS	1,793.42	1,793.42	1,715.00	(78.42)	104.6
100-51600-133-00	HEALTH BENEFITS - GEN BLDGS	7,064.52	7,064.52	5,918.00	(1,146.52)	119.4
100-51600-134-00	DENTAL BENEFITS - GEN BLDGS	419.60	419.60	420.00	.40	99.9
100-51600-135-00	LIFE BENEFITS - GEN BLDGS	19.30	19.30	16.00	(3.30)	120.6
100-51600-136-00	DISABILITY BENEFITS - GEN BLDG	75.94	75.94	74.00	(1.94)	102.6
100-51600-137-00	HSA BENEFITS - GEN BLDGS	273.31	273.31	1,152.00	878.69	23.7
100-51600-140-00	VISION BENEFITS - GEN BLDGS	57.39	57.39	62.00	4.61	92.6
100-51600-200-00	CONTRACTED SERVICES - GEN BLDG	.00	.00	3,000.00	3,000.00	.0
100-51600-201-00	ELECTRIC & GAS - GEN BLDGS	11,265.43	11,265.43	12,750.00	1,484.57	88.4
100-51600-202-00	WATER SEWER STORM - GEN BLDGS	1,130.18	1,130.18	2,450.00	1,319.82	46.1
100-51600-203-00	TELEPHONE - GEN BLDGS	564.06	564.06	800.00	235.94	70.5
100-51600-205-00	INTERNET - GEN BLDGS	1,472.67	1,472.67	2,250.00	777.33	65.5
100-51600-353-00	GENERAL SUPPLIES - GEN BLDGS	299.75	299.75	500.00	200.25	60.0
100-51600-361-00	REPAIRS & MAINTENANCE - GEN BL	122.64	122.64	500.00	377.36	24.5
100-51600-362-00	GROUNDS MAINTENANCE - GEN BLDG	.00	.00	500.00	500.00	.0
100-51600-366-00	BUILDING MAINTENANCE - GEN BLD	86.00	86.00	3,500.00	3,414.00	2.5
100-51600-401-00	CUSTODIAL SUPPLIES - GEN BLDGS	5,934.90	5,934.90	7,000.00	1,065.10	84.8
100-51600-510-00	PROPERTY & LIABILITY INS - GEN	9,265.53	9,265.53	9,720.00	454.47	95.3
	TOTAL GENERAL BUILDINGS AND PLANT	66,000.14	66,000.14	75,000.00	8,999.86	88.0
	VILLAGE HALL					
100-51610-200-00	CONTRACTED SERVICES - VH	.00	.00	500.00	500.00	.0
100-51610-201-00	ELECTRIC & GAS - VH	1,615.89	1,615.89	6,000.00	4,384.11	26.9
100-51610-202-00	WATER SEWER STORM - VH	1,059.89	1,059.89	2,750.00	1,690.11	38.5
100-51610-203-00	TELEPHONE - VH	279.98	279.98	500.00	220.02	56.0
100-51610-205-00	INTERNET - VH	1,421.80	1,421.80	1,850.00	428.20	76.9
100-51610-353-00	GENERAL SUPPLIES - VH	13.22	13.22	100.00	86.78	13.2
100-51610-361-00	REPAIRS & MAINTENANCE - VH	647.52	647.52	1,000.00	352.48	64.8
100-51610-366-00	BUILDING MAINTENANCE - VH	851.00	851.00	5,000.00	4,149.00	17.0
	TOTAL VILLAGE HALL	5,889.30	5,889.30	17,700.00	11,810.70	33.3

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POST OFFICE					
100-51620-111-00	FULL TIME WAGES - POST OFFICE	628.55	628.55	1,875.00	1,246.45	33.5
100-51620-112-00	FT OT WAGES - POST OFFICE	.00	.00	187.00	187.00	.0
100-51620-121-00	PART TIME WAGES - POST OFFICE	71.94	71.94	.00	(71.94)	.0
100-51620-131-00	RETIREMENT - POST OFFICE	43.69	43.69	133.00	89.31	32.9
100-51620-132-00	SOCIAL SECURITY - POST OFFICE	50.27	50.27	165.00	114.73	30.5
100-51620-133-00	HEALTH BENEFITS - POST OFFICE	255.55	255.55	569.00	313.45	44.9
100-51620-134-00	DENTAL BENEFITS - POST OFFICE	15.73	15.73	46.00	30.27	34.2
100-51620-135-00	LIFE BENEFITS - POST OFFICE	.60	.60	2.00	1.40	30.0
100-51620-136-00	DISABILITY - POST OFFICE	2.49	2.49	7.00	4.51	35.6
100-51620-140-00	DISABILITY - POST OFFICE	2.27	2.27	7.00	4.73	32.4
100-51620-366-00	BUILDING MAINT - POST OFFICE	4,883.87	4,883.87	4,500.00	(383.87)	108.5
	TOTAL POST OFFICE	5,954.96	5,954.96	7,491.00	1,536.04	79.5
	FIRE STATION					
100-51630-200-00	CONTRACTED SERVICES - FIRE STA	1,015.01	1,015.01	3,000.00	1,984.99	33.8
100-51630-201-00	ELECTRIC & GAS - FIRE STATION	16,032.93	16,032.93	42,000.00	25,967.07	38.2
100-51630-202-00	WATER SEWER STORM - FIRE STATI	4,726.11	4,726.11	10,000.00	5,273.89	47.3
100-51630-207-00	RECYCLING - FIRE STATION	524.34	524.34	750.00	225.66	69.9
100-51630-353-00	GENERAL SUPPLIES - FIRE STATIO	151.60	151.60	350.00	198.40	43.3
100-51630-362-00	GROUNDS MAINTENANCE - FIRE ST	744.15	744.15	5,000.00	4,255.85	14.9
100-51630-366-00	BUILDING MAINTENANCE - FIRE ST	8,609.07	8,609.07	15,000.00	6,390.93	57.4
100-51630-369-00	EQUIPMENT MAINT - FIRE STATION	599.00	599.00	18,000.00	17,401.00	3.3
100-51630-401-00	CUSTODIAL SUPPLIES - FIRE STAT	.00	.00	150.00	150.00	.0
	TOTAL FIRE STATION	32,402.21	32,402.21	94,250.00	61,847.79	34.4
	ADMINISTRATION BUILDING					
100-51640-200-00	CONTRACTED SERVICES - ADMIN BL	739.13	739.13	2,000.00	1,260.87	37.0
100-51640-201-00	ELECTRIC & GAS - ADMIN BLDG	3,753.17	3,753.17	5,000.00	1,246.83	75.1
100-51640-202-00	WATER SEWER STORM - ADMIN BLDG	460.92	460.92	1,000.00	539.08	46.1
100-51640-203-00	TELEPHONE - ADMIN BLDG	1,578.78	1,578.78	2,500.00	921.22	63.2
100-51640-205-00	INTERNET - ADMIN BLDG	1,303.66	1,303.66	2,100.00	796.34	62.1
100-51640-353-00	GENERAL SUPPLIES - ADMIN BLDG	52.90	52.90	100.00	47.10	52.9
100-51640-361-00	REPAIRS & MAINT - ADMIN BLDG	387.42	387.42	400.00	12.58	96.9
100-51640-362-00	GROUNDS MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00	.0
100-51640-366-00	BUILDING MAINT - ADMIN BLDG	.00	.00	1,000.00	1,000.00	.0
	TOTAL ADMINISTRATION BUILDING	8,275.98	8,275.98	15,100.00	6,824.02	54.8
	TAX REFUNDS/UNCOLLECTED TAXES					
100-51910-391-00	UNCOLLECTIBLE TAXES	.00	.00	50.00	50.00	.0
	TOTAL TAX REFUNDS/UNCOLLECTED TAXES	.00	.00	50.00	50.00	.0

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LAW ENFORECEMENT INSURANCE					
100-51931-514-00	CRIME INSURANCE	216.40	216.40	744.60	528.20	29.1
	TOTAL LAW ENFORECEMENT INSURANCE	216.40	216.40	744.60	528.20	29.1
	PROPERTY INSURANCE					
100-51938-510-00	PROPERTY & LIABILITY INSURANCE	7,428.80	7,428.80	8,424.00	995.20	88.2
	TOTAL PROPERTY INSURANCE	7,428.80	7,428.80	8,424.00	995.20	88.2
	LAW ENFORCEMENT					
100-52100-200-00	LAW ENFORCEMENT SERVICES	3,925.50	3,925.50	6,000.00	2,074.50	65.4
	TOTAL LAW ENFORCEMENT	3,925.50	3,925.50	6,000.00	2,074.50	65.4
	FIRE DEPARTMENT SUPPORT					
100-52200-000-00	FIRE DEPARTMENT SUPPORT	144,080.49	144,080.49	182,032.36	37,951.87	79.2
	TOTAL FIRE DEPARTMENT SUPPORT	144,080.49	144,080.49	182,032.36	37,951.87	79.2
	BUILDING INSPECTOR					
100-52400-200-00	BUILDING INSPECTOR SERVICES	9,322.31	9,322.31	19,000.00	9,677.69	49.1
	TOTAL BUILDING INSPECTOR	9,322.31	9,322.31	19,000.00	9,677.69	49.1

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPT OF PUBLIC WORKS					
100-53312-111-00	FULL-TIME WAGES - PUBLIC WORKS	71,977.63	71,977.63	116,734.00	44,756.37	61.7
100-53312-112-00	FT OT WAGES - PUBLIC WORKS	2,496.97	2,496.97	4,248.00	1,751.03	58.8
100-53312-113-00	COMP TIME - PUBLIC WORKS	405.48	405.48	.00	(405.48)	.0
100-53312-114-00	UNWORKED WAGES - PUBLIC WORKS	25,387.79	25,387.79	.00	(25,387.79)	.0
100-53312-121-00	PART-TIME WAGES - PUBLIC WORKS	10,032.55	10,032.55	13,662.00	3,629.45	73.4
100-53312-131-00	RETIREMENT - PUBLIC WORKS	6,943.29	6,943.29	10,314.00	3,370.71	67.3
100-53312-132-00	SOCIAL SECURITY - PUBLIC WORKS	8,403.91	8,403.91	12,581.00	4,177.09	66.8
100-53312-133-00	HEALTH BENEFITS - PUBLIC WORKS	31,067.00	31,067.00	41,690.00	10,623.00	74.5
100-53312-134-00	DENTAL BENEFITS - PUBLIC WORKS	1,819.68	1,819.68	2,327.00	507.32	78.2
100-53312-135-00	LIFE BENEFITS - PUBLIC WORKS	163.38	163.38	283.00	119.62	57.7
100-53312-136-00	DISABILITY BENEFITS - PW	375.64	375.64	450.00	74.36	83.5
100-53312-137-00	HSA BENEFITS - PUBLIC WORKS	21,545.10	21,545.10	21,882.00	336.90	98.5
100-53312-138-00	EAP BENEFITS - PUBLIC WORKS	516.78	516.78	689.00	172.22	75.0
100-53312-140-00	VISION BENEFITS - PUBLIC WORKS	251.21	251.21	337.00	85.79	74.5
100-53312-141-00	UNIFORMS & CLOTHING - PW	1,648.75	1,648.75	2,900.00	1,251.25	56.9
100-53312-142-00	RECRUITING - PUBLIC WORKS	63.70	63.70	500.00	436.30	12.7
100-53312-143-00	RECOGNITION - PUBLIC WORKS	.00	.00	3,650.00	3,650.00	.0
100-53312-144-00	MILEAGE - PUBLIC WORKS	33.60	33.60	600.00	566.40	5.6
100-53312-145-00	EXPENSE ALLOWANCE - PUBLIC WOR	192.87	192.87	300.00	107.13	64.3
100-53312-190-00	OTHER PERSONNEL EXP - PW	12.50	12.50	600.00	587.50	2.1
100-53312-200-00	CONTRACTED SERVICES - PW	31.50	31.50	300.00	268.50	10.5
100-53312-202-00	WATER SEWER STORM - PW	26,403.11	26,403.11	55,000.00	28,596.89	48.0
100-53312-204-00	CELL PHONE - PUBLIC WORKS	2,488.37	2,488.37	3,500.00	1,011.63	71.1
100-53312-303-00	EQUIPMENT RENTAL - PUBLIC WORK	4,000.00	4,000.00	4,000.00	.00	100.0
100-53312-310-00	COMPUTER SOFTWARE - PW	891.74	891.74	1,000.00	108.26	89.2
100-53312-312-00	IT SUPPORT - PUBLIC WORKS	2,390.95	2,390.95	2,700.00	309.05	88.6
100-53312-321-00	OFFICE SUPPLIES - PUBLIC WORKS	81.04	81.04	250.00	168.96	32.4
100-53312-324-00	PRINTING & COPYING - PW	150.88	150.88	200.00	49.12	75.4
100-53312-331-00	MEMBERSHIP DUES - PW	.00	.00	370.00	370.00	.0
100-53312-332-00	EDUCATION & TRAINING - PW	1,498.49	1,498.49	2,800.00	1,301.51	53.5
100-53312-333-00	CONFERENCES & MEETINGS - PW	1,007.98	1,007.98	1,050.00	42.02	96.0
100-53312-351-00	MEDICAL & SAFETY - PUBLIC WORK	764.79	764.79	4,000.00	3,235.21	19.1
100-53312-352-00	MINOR EQUIPMENT & TOOLS - PW	1,690.08	1,690.08	6,750.00	5,059.92	25.0
100-53312-353-00	GENERAL SUPPLIES - PUBLIC WORK	1,222.63	1,222.63	2,500.00	1,277.37	48.9
100-53312-403-00	SHOP SUPPLIES - PUBLIC WORKS	366.09	366.09	2,100.00	1,733.91	17.4
100-53312-512-00	WORKERS COMP - PUBLIC WORKS	9,597.32	9,597.32	17,177.60	7,580.28	55.9
	TOTAL DEPT OF PUBLIC WORKS	235,922.80	235,922.80	337,444.60	101,521.80	69.9
	DPW MACHINERY					
100-53313-301-00	GAS, OIL, FLUIDS - PW MACHINER	8,712.87	8,712.87	14,000.00	5,287.13	62.2
100-53313-361-00	REPAIRS & MAINT - PW MACHINERY	9,503.41	9,503.41	15,000.00	5,496.59	63.4
100-53313-363-00	VEHICLE MAINTENANCE - PW MACHI	2,737.54	2,737.54	5,000.00	2,262.46	54.8
100-53313-408-00	MISCELLANEOUS - PW MACHINERY	8,438.95	8,438.95	8,743.00	304.05	96.5
100-53313-511-00	VEHICLE INSURANCE - PW MACHINE	2,572.00	2,572.00	3,380.00	808.00	76.1
	TOTAL DPW MACHINERY	31,964.77	31,964.77	46,123.00	14,158.23	69.3

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET MAINTENANCE					
100-53314-111-00	FULL-TIME WAGES - ST MAINT	25,063.73	25,063.73	31,415.00	6,351.27	79.8
100-53314-112-00	FT OVERTIME WAGES - ST MAINT	586.85	586.85	374.00	(212.85)	156.9
100-53314-121-00	PART-TIME WAGES - ST MAINT	143.88	143.88	150.00	6.12	95.9
100-53314-131-00	RETIREMENT - ST MAINT	1,782.94	1,782.94	2,282.00	499.06	78.1
100-53314-132-00	SOCIAL SECURITY - ST MAINT	1,863.05	1,863.05	2,376.00	512.95	78.4
100-53314-133-00	HEALTH BENEFITS - ST MAINT	8,917.33	8,917.33	10,954.00	2,036.67	81.4
100-53314-134-00	DENTAL BENEFITS - ST MAINT	511.94	511.94	914.00	402.06	56.0
100-53314-135-00	LIFE BENEFITS - ST MAINT	26.06	26.06	34.00	7.94	76.7
100-53314-136-00	DISABILITY BENEFITS - ST MAINT	99.36	99.36	152.00	52.64	65.4
100-53314-137-00	HSA BENEFITS - ST MAINT	765.26	765.26	785.00	19.74	97.5
100-53314-140-00	VISION BENEFITS - ST MAINT	66.27	66.27	138.00	71.73	48.0
100-53314-200-00	CONTRACTED SERVICES - ST MAINT	.00	.00	10,700.00	10,700.00	.0
100-53314-353-00	GENERAL SUPPLIES - ST MAINT	668.78	668.78	750.00	81.22	89.2
100-53314-361-00	REPAIRS & MAINTENANCE - ST MAI	.00	.00	500.00	500.00	.0
100-53314-406-00	CRACK FILLING - ST MAINT	.00	.00	500.00	500.00	.0
100-53314-407-00	PATCH MATERIALS - ST MAINT	.00	.00	1,500.00	1,500.00	.0
100-53314-408-00	MISCELLANEOUS - ST MAINT	.00	.00	500.00	500.00	.0
	TOTAL STREET MAINTENANCE	40,495.45	40,495.45	64,024.00	23,528.55	63.3
	STREET CLEANING					
100-53316-200-00	CONTRACTED SERVICES - STREET C	4,247.94	4,247.94	5,000.00	752.06	85.0
	TOTAL STREET CLEANING	4,247.94	4,247.94	5,000.00	752.06	85.0
	SNOW AND ICE					
100-53317-200-00	CONTRACTED SERVICES - SNOW & I	21,738.66	21,738.66	30,000.00	8,261.34	72.5
100-53317-352-00	MINOR EQUIP & TOOLS - SNOW & I	9,926.00	9,926.00	16,978.00	7,052.00	58.5
100-53317-404-00	SALT - SNOW & ICE	.00	.00	2,000.00	2,000.00	.0
	TOTAL SNOW AND ICE	31,664.66	31,664.66	48,978.00	17,313.34	64.7
	STREET SIGNS					
100-53318-200-00	CONTRACTED SERVICES - ST SIGNS	1,046.75	1,046.75	5,000.00	3,953.25	20.9
100-53318-312-00	INFO TECH - STREET SIGNS	.00	.00	2,500.00	2,500.00	.0
100-53318-353-00	GENERAL SUPPLIES - STREET SIGN	208.45	208.45	2,500.00	2,291.55	8.3
100-53318-361-00	REPAIRS & MAINT - STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET SIGNS	1,255.20	1,255.20	11,000.00	9,744.80	11.4

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEASONAL DECORATIONS					
100-53322-111-00	FULL-TIME WAGES - SEASONAL DEC	4,240.55	4,240.55	6,146.00	1,905.45	69.0
100-53322-121-00	PART-TIME WAGES - SEASONAL DEC	.00	.00	330.00	330.00	.0
100-53322-131-00	RETIREMENT - SEASONAL DEC	294.70	294.70	434.00	139.30	67.9
100-53322-132-00	SOCIAL SECURITY - SEASONAL DEC	301.06	301.06	519.00	217.94	58.0
100-53322-133-00	HEALTH BENEFITS - SEASONAL DEC	1,823.05	1,823.05	1,796.00	(27.05)	101.5
100-53322-134-00	DENTAL BENEFITS - SEASONAL DEC	109.78	109.78	133.00	23.22	82.5
100-53322-135-00	LIFE BENEFITS - SEASONAL DEC	4.60	4.60	5.00	.40	92.0
100-53322-136-00	DISABILITY BENEFITS - SEASONAL	18.72	18.72	22.00	3.28	85.1
100-53322-137-00	HSA BENEFITS - SEASONAL DEC	737.93	737.93	347.00	(390.93)	212.7
100-53322-140-00	VISION BENEFITS - SEASONAL DEC	15.34	15.34	20.00	4.66	76.7
100-53322-200-00	CONTRACTED SERVICES - SEASONAL	1,665.00	1,665.00	3,500.00	1,835.00	47.6
100-53322-353-00	GENERAL SUPPLIES - SEASONAL DE	3,053.74	3,053.74	10,000.00	6,946.26	30.5
100-53322-361-00	REPAIRS & MAINT - SEASONAL DEC	16.78	16.78	5,000.00	4,983.22	.3
	TOTAL SEASONAL DECORATIONS	12,281.25	12,281.25	28,252.00	15,970.75	43.5
	STREET LIGHTING					
100-53420-201-00	ELECTRIC & GAS - STREET LIGHT	14,004.58	14,004.58	23,000.00	8,995.42	60.9
100-53420-353-00	GENERAL SUPPLIES - STREET LIGH	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET LIGHTING	14,004.58	14,004.58	24,000.00	9,995.42	58.4
	SIDEWALKS					
100-53431-353-00	GENERAL SUPPLIES - SIDEWALKS	.00	.00	1,000.00	1,000.00	.0
	TOTAL SIDEWALKS	.00	.00	1,000.00	1,000.00	.0
	STORM SEWER MAINTENANCE					
100-53441-111-00	FULL-TIME WAGES - STORM SEWER	3,267.41	3,267.41	16,796.00	13,528.59	19.5
100-53441-131-00	RETIREMENT - STORM SEWER	227.08	227.08	1,183.00	955.92	19.2
100-53441-132-00	SOCIAL SECURITY - STORM SEWER	239.05	239.05	1,415.00	1,175.95	16.9
100-53441-133-00	HEALTH BENEFITS - STORM SEWER	875.07	875.07	4,888.00	4,012.93	17.9
100-53441-134-00	DENTAL BENEFITS - STORM SEWER	49.30	49.30	359.00	309.70	13.7
100-53441-135-00	LIFE BENEFITS - STORM SEWER	3.17	3.17	14.00	10.83	22.6
100-53441-136-00	DISABILITY BENEFITS - STORM S	12.33	12.33	60.00	47.67	20.6
100-53441-137-00	HSA BENEFITS - STORM SEWER	.00	.00	945.00	945.00	.0
100-53441-140-00	VISION BENEFITS - STORM SEWER	6.21	6.21	54.00	47.79	11.5
100-53441-200-00	CONTRACTED SERVICES - STORM SE	.00	.00	6,000.00	6,000.00	.0
100-53441-201-00	ELECTRIC & GAS - STORM SEWER	.00	.00	1,200.00	1,200.00	.0
100-53441-312-00	IT SUPPORT - STORM SEWER	.00	.00	3,150.00	3,150.00	.0
100-53441-361-00	REPAIRS & MAINT - STORM SEWER	.00	.00	5,000.00	5,000.00	.0
	TOTAL STORM SEWER MAINTENANCE	4,679.62	4,679.62	41,064.00	36,384.38	11.4

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC TRANSPORTATION					
100-53520-121-00	PART-TIME WAGES - TRANSPORTATI	11,561.75	11,561.75	13,554.00	1,992.25	85.3
100-53520-132-00	SOCIAL SECURITY - TRANSPORTATI	884.51	884.51	1,037.00	152.49	85.3
100-53520-142-00	RECRUITING - TRANSPORTATION	72.28	72.28	400.00	327.72	18.1
100-53520-200-00	CONTRACTED SERVICES - TRANSPOR	558.50	558.50	3,900.00	3,341.50	14.3
100-53520-301-00	GAS OIL & FLUIDS - TRANSPORTAT	2,235.68	2,235.68	4,000.00	1,764.32	55.9
100-53520-351-00	MEDICAL & SAFETY - TRANSPORTAT	.00	.00	75.00	75.00	.0
100-53520-353-00	GENERAL SUPPLIES - TRANSPORTAT	1,755.54	1,755.54	350.00	(1,405.54)	501.6
100-53520-363-00	VEHICLE MAINT & REPAIRS - TRAN	527.00	527.00	1,350.00	823.00	39.0
100-53520-408-00	MISCELLANEOUS - TRANSPORTATION	.00	.00	1,495.00	1,495.00	.0
100-53520-511-00	INSURANCE - PUBLIC TRANSPORTAT	1,452.00	1,452.00	728.00	(724.00)	199.5
100-53520-512-00	WORKERS COMP - TRANSPORTATION	368.48	368.48	484.00	115.52	76.1
	TOTAL PUBLIC TRANSPORTATION	19,415.74	19,415.74	27,373.00	7,957.26	70.9
	RECYCLING & GARBAGE COLLECTION					
100-53620-208-00	REFUSE AND GARBAGE COLLECTION	113,735.97	113,735.97	180,000.00	66,264.03	63.2
100-53620-353-00	GARBAGE RECEPTACLES	.00	.00	1,000.00	1,000.00	.0
	TOTAL RECYCLING & GARBAGE COLLECTION	113,735.97	113,735.97	181,000.00	67,264.03	62.8
	RECYCLING					
100-53635-207-00	RECYCLING	22,062.34	22,062.34	31,605.00	9,542.66	69.8
	TOTAL RECYCLING	22,062.34	22,062.34	31,605.00	9,542.66	69.8
	WEED AND NUISANCE CONTROL					
100-53640-200-00	OTHER CONTRACTED SERVICES	.00	.00	2,000.00	2,000.00	.0
100-53640-211-00	WEED AND NUISANCE CONTROL	2,000.04	2,000.04	14,500.00	12,499.96	13.8
	TOTAL WEED AND NUISANCE CONTROL	2,000.04	2,000.04	16,500.00	14,499.96	12.1
	ANIMAL CONTROL					
100-54100-121-00	PART-TIME WAGES - ANIMAL CONTR	800.00	800.00	1,482.00	682.00	54.0
100-54100-132-00	SOCIAL SECURITY - ANIMAL CONTR	61.20	61.20	113.00	51.80	54.2
100-54100-144-00	MILEAGE - ANIMAL CONTROL	.00	.00	200.00	200.00	.0
100-54100-512-00	WORKERS COMP - ANIMAL CONTROL	40.28	40.28	70.00	29.72	57.5
	TOTAL ANIMAL CONTROL	901.48	901.48	1,865.00	963.52	48.3

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CEMETERY					
100-54910-000-00	CEMETERY	.00	.00	5,000.00	5,000.00	.0
	TOTAL CEMETERY	.00	.00	5,000.00	5,000.00	.0
	LIBRARY					
100-55110-111-00	FULL-TIME WAGES - LIBRARY	391.20	391.20	1,172.00	780.80	33.4
100-55110-112-00	FT OVERTIME WAGES - LIBRARY	124.16	124.16	.00	(124.16)	.0
100-55110-121-00	PART-TIME WAGES - LIBRARY	226.60	226.60	220.00	(6.60)	103.0
100-55110-131-00	RETIREMENT - LIBRARY	35.92	35.92	83.00	47.08	43.3
100-55110-132-00	SOCIAL SECURITY - LIBRARY	52.35	52.35	103.00	50.65	50.8
100-55110-133-00	HEALTH BENEFITS - LIBRARY	321.69	321.69	356.00	34.31	90.4
100-55110-134-00	DENTAL BENEFITS - LIBRARY	21.10	21.10	29.00	7.90	72.8
100-55110-135-00	LIFE BENEFITS - LIBRARY	.70	.70	1.00	.30	70.0
100-55110-136-00	DISABILITY BENEFITS - LIBRARY	3.17	3.17	4.00	.83	79.3
100-55110-137-00	HSA BENEFITS - LIBRARY	.00	.00	68.00	68.00	.0
100-55110-140-00	VISION BENEFITS - LIBRARY	3.32	3.32	4.00	.68	83.0
100-55110-200-00	SUPPORT - LIBRARY	31,001.47	31,001.47	40,064.00	9,062.53	77.4
100-55110-510-00	INSURANCE - LIBRARY	1,900.37	1,900.37	1,990.44	90.07	95.5
	TOTAL LIBRARY	34,082.05	34,082.05	44,094.44	10,012.39	77.3
	OTHER CULTURE					
100-55190-200-00	MISC OTHER CULTURE	568.48	568.48	2,500.00	1,931.52	22.7
	TOTAL OTHER CULTURE	568.48	568.48	2,500.00	1,931.52	22.7
	HISTORICAL SOCIETY					
100-55191-000-00	HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
	TOTAL HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
	COASTAL BYWAYS					
100-55192-000-00	COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0
	TOTAL COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SBAA					
100-55193-111-00	FULL TIME WAGES SBAA SUPPORT	3,937.66	3,937.66	10,842.00	6,904.34	36.3
100-55193-112-00	FT OT WAGES SBAA SUPPORT	.00	.00	5,837.00	5,837.00	.0
100-55193-121-00	PART TIME WAGES SBAA SUPPORT	62.32	62.32	660.00	597.68	9.4
100-55193-131-00	RETIREMENT SBAA SUPPORT	273.66	273.66	1,446.00	1,172.34	18.9
100-55193-132-00	SOCIAL SECURITY SBAA SUPPORT	292.98	292.98	1,727.00	1,434.02	17.0
100-55193-133-00	HEALTH SBAA SUPPORT	1,017.73	1,017.73	3,822.00	2,804.27	26.6
100-55193-134-00	DENTAL SBAA SUPPORT	60.15	60.15	428.00	367.85	14.1
100-55193-135-00	LIFE SBAA SUPPORT	7.14	7.14	24.00	16.86	29.8
100-55193-136-00	DISABILITY SBAA SUPPORT	14.59	14.59	74.00	59.41	19.7
100-55193-137-00	HSA SBAA SUPPORT	19.35	19.35	1,125.00	1,105.65	1.7
100-55193-140-00	VISION SBAA SUPPORT	8.15	8.15	65.00	56.85	12.5
100-55193-200-00	SBAA SUPPORT	34,134.84	34,134.84	60,000.00	25,865.16	56.9
100-55193-208-00	GARBAGE SBAA SUPPORT	.00	.00	1,500.00	1,500.00	.0
100-55193-303-00	EQUIPMENT RENTAL SBAA SUPPORT	.00	.00	2,000.00	2,000.00	.0
100-55193-353-00	GENERAL SUPPLIES SBAA SUPPORT	186.75	186.75	100.00	(86.75)	186.8
100-55193-362-00	GROUNDS REPAIR & MAINTENANCE	.00	.00	200.00	200.00	.0
100-55193-401-00	CUSTODIAL SUPPLIES SBAA SUPPOR	.00	.00	300.00	300.00	.0
	TOTAL SBAA	40,015.32	40,015.32	90,150.00	50,134.68	44.4
	HUMANE SOCIETY					
100-55194-000-00	DOOR COUNTY HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-55200-111-00	FULL-TIME WAGES - PARKS	60,529.78	60,529.78	75,661.00	15,131.22	80.0
100-55200-112-00	FT OVERTIME WAGES - PARKS	1,627.88	1,627.88	3,853.00	2,225.12	42.3
100-55200-121-00	PART-TIME WAGES - PARKS	8,228.36	8,228.36	3,014.00	(5,214.36)	273.0
100-55200-131-00	RETIREMENT - PARKS	4,292.27	4,292.27	6,448.00	2,155.73	66.6
100-55200-132-00	SOCIAL SECURITY - PARKS	5,172.91	5,172.91	6,241.00	1,068.09	82.9
100-55200-133-00	HEALTH BENEFITS - PARKS	17,769.79	17,769.79	23,910.00	6,140.21	74.3
100-55200-134-00	DENTAL BENEFITS - PARKS	1,048.49	1,048.49	1,805.00	756.51	58.1
100-55200-135-00	LIFE BENEFITS - PARKS	88.36	88.36	139.00	50.64	63.6
100-55200-136-00	DISABILITY BENEFITS - PARKS	211.91	211.91	329.00	117.09	64.4
100-55200-137-00	HSA BENEFITS - PARKS	330.15	330.15	1,429.00	1,098.85	23.1
100-55200-140-00	VISION BENEFITS - PARKS	141.52	141.52	270.00	128.48	52.4
100-55200-200-00	CONTRACTED SERVICES - PARKS	8,107.80	8,107.80	12,500.00	4,392.20	64.9
100-55200-201-00	ELECTRIC & GAS - PARKS	1,265.20	1,265.20	2,250.00	984.80	56.2
100-55200-202-00	WATER & SEWER - PARKS	2,227.22	2,227.22	4,000.00	1,772.78	55.7
100-55200-331-00	MEMBERSHIP DUES - PARKS	.00	.00	500.00	500.00	.0
100-55200-333-00	CONF & MTGS - PARKS	.00	.00	1,000.00	1,000.00	.0
100-55200-352-00	MINOR EQUIPMENT & TOOLS - PARK	1,882.34	1,882.34	6,000.00	4,117.66	31.4
100-55200-353-00	GENERAL SUPPLIES - PARKS	2,386.90	2,386.90	14,000.00	11,613.10	17.1
100-55200-355-00	MEMORIAL BENCH SUPPLIES - PARK	288.82	288.82	4,000.00	3,711.18	7.2
100-55200-358-00	FLOWER POTS - PARKS	3,785.50	3,785.50	5,500.00	1,714.50	68.8
100-55200-361-00	REPAIRS & MAINTENANCE - PARKS	5,392.18	5,392.18	23,000.00	17,607.82	23.4
100-55200-362-00	GROUNDS MAINTENANCE - PARKS	3,260.44	3,260.44	12,500.00	9,239.56	26.1
100-55200-369-00	EQUIPMENT MAINTENANCE - PARKS	302.19	302.19	1,500.00	1,197.81	20.2
100-55200-402-00	CHEMICALS - PARKS	.00	.00	100.00	100.00	.0
	TOTAL PARKS	128,340.01	128,340.01	209,949.00	81,608.99	61.1
	DOG PARK					
100-55201-200-00	CONTRACTED SERVICES - DOG PARK	785.00	785.00	1,320.00	535.00	59.5
100-55201-202-00	WATER & SEWER - DOG PARK	114.60	114.60	275.00	160.40	41.7
100-55201-353-00	GENERAL SUPPLIES - DOG PARK	.00	.00	500.00	500.00	.0
	TOTAL DOG PARK	899.60	899.60	2,095.00	1,195.40	42.9

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION PROGRAMS AND EVENTS					
100-55300-111-00	FT WAGES - RECREATION PRO	128.56	128.56	469.00	340.44	27.4
100-55300-112-00	FT OT WAGES - RECREATION PRO	(114.30)	(114.30)	.00	114.30	.0
100-55300-131-00	RETIREMENT - RECREATION PRO	1.06	1.06	33.00	31.94	3.2
100-55300-132-00	SOCIAL SECURI - RECREATION PRO	.29	.29	41.00	40.71	.7
100-55300-133-00	HEALTH - RECREATION PRO	59.12	59.12	142.00	82.88	41.6
100-55300-134-00	DENTAL - RECREATION PRO	3.81	3.81	11.00	7.19	34.6
100-55300-135-00	LIFE - RECREATION PRO	.13	.13	1.00	.87	13.0
100-55300-136-00	DISABILITY - RECREATION PRO	.58	.58	2.00	1.42	29.0
100-55300-137-00	HSA - RECREATION PRO	.00	.00	27.00	27.00	.0
100-55300-140-00	VISION - RECREATION PRO	.59	.59	2.00	1.41	29.5
100-55300-144-00	MILEAGE - RECREATION PRO	557.20	557.20	750.00	192.80	74.3
100-55300-145-00	EXP ALLOWANCE - RECREATION PRO	185.57	185.57	600.00	414.43	30.9
100-55300-200-00	CONTRACTED - RECREATION PRO	.00	.00	2,500.00	2,500.00	.0
100-55300-358-00	FIREWORKS - RECREATION PRO	8,785.68	8,785.68	8,000.00	(785.68)	109.8
100-55300-392-00	MISCELLANEOUS - RECREATION PRO	.00	.00	200.00	200.00	.0
	TOTAL RECREATION PROGRAMS AND EVENTS	9,608.29	9,608.29	12,778.00	3,169.71	75.2
	RECREATION FACILITIES					
100-55400-111-00	FULL-TIME WAGES - SPORTS COMPL	9,846.82	9,846.82	29,789.00	19,942.18	33.1
100-55400-112-00	FT OT WAGES - SPORTS COMPLEX	618.03	618.03	187.00	(431.03)	330.5
100-55400-121-00	PART-TIME WAGES - SPORTS COMPL	5,420.90	5,420.90	1,980.00	(3,440.90)	273.8
100-55400-131-00	RETIREMENT - SPORTS COMPLEX	689.45	689.45	2,099.00	1,409.55	32.9
100-55400-132-00	SOCIAL SECURITY - SPORTS COMPL	1,175.38	1,175.38	2,516.00	1,340.62	46.7
100-55400-133-00	HEALTH BENEFITS - SPORTS COMPL	3,045.35	3,045.35	8,693.00	5,647.65	35.0
100-55400-134-00	DENTAL BENEFITS - SPORTS COMPL	185.26	185.26	642.00	456.74	28.9
100-55400-135-00	LIFE BENEFITS - SPORTS COMPLEX	8.77	8.77	24.00	15.23	36.5
100-55400-136-00	DISABILITY BENEFITS - SPORTS C	34.95	34.95	108.00	73.05	32.4
100-55400-137-00	HSA BENEFITS - SPORTS COMPLEX	54.66	54.66	1,679.00	1,624.34	3.3
100-55400-140-00	VISION - SPORTS COMPLEX	26.20	26.20	96.00	69.80	27.3
100-55400-200-00	CONTRACTED SERVICES - SPORTS C	2,527.01	2,527.01	3,300.00	772.99	76.6
100-55400-201-00	ELECTRIC & GAS - SPORTS COMPLE	5,319.68	5,319.68	7,500.00	2,180.32	70.9
100-55400-202-00	WATER & SEWER - SPORTS COMPLEX	3,127.72	3,127.72	10,000.00	6,872.28	31.3
100-55400-203-00	TELEPHONE - SPORTS COMPLEX	321.97	321.97	400.00	78.03	80.5
100-55400-351-00	MEDICAL & SAFETY - SPORTS COMP	75.76	75.76	.00	(75.76)	.0
100-55400-352-00	MINOR EQUIP & TOOLS - SPORTS C	33.82	33.82	1,000.00	966.18	3.4
100-55400-353-00	GENERAL SUPPLIES - SPORTS COMP	1,281.83	1,281.83	3,000.00	1,718.17	42.7
100-55400-361-00	REPAIRS & MAINT - SPORTS COMPL	275.92	275.92	12,000.00	11,724.08	2.3
100-55400-362-00	GROUNDS MAINTENANCE - SPORTS C	4,786.03	4,786.03	14,250.00	9,463.97	33.6
100-55400-366-00	BUILDING MAINTENANCE - SPORTS	.00	.00	2,000.00	2,000.00	.0
	TOTAL RECREATION FACILITIES	38,855.51	38,855.51	101,263.00	62,407.49	38.4

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BIKE TRAIL					
100-55403-201-00	ELECTRIC & GAS - BIKE TRAIL	1,417.68	1,417.68	1,600.00	182.32	88.6
100-55403-353-00	GENERAL SUPPLIES - BIKE TRAIL	.00	.00	4,000.00	4,000.00	.0
100-55403-361-00	REPAIRS & MAINTENANCE - BIKE T	.00	.00	5,000.00	5,000.00	.0
	TOTAL BIKE TRAIL	1,417.68	1,417.68	10,600.00	9,182.32	13.4
100-56110-111-00	FULL TIME WAGES - FORESTRY	591.73	591.73	6,003.00	5,411.27	9.9
100-56110-121-00	PT WAGES - FORESTRY	.00	.00	264.00	264.00	.0
100-56110-131-00	RETIREMENT - FORESTRY	41.12	41.12	424.00	382.88	9.7
100-56110-132-00	SOCIAL SECURITY - FORESTRY	43.01	43.01	517.00	473.99	8.3
100-56110-133-00	HEALTH BENEFITS - FORESTRY	183.07	183.07	1,787.00	1,603.93	10.2
100-56110-134-00	DENTAL BENEFITS - FORESTRY	10.58	10.58	138.00	127.42	7.7
100-56110-135-00	LIFE BENEFITS - FORESTRY	.60	.60	5.00	4.40	12.0
100-56110-136-00	DISABILITY BENEFITS - FORESTRY	2.28	2.28	22.00	19.72	10.4
100-56110-140-00	VISION BENEFITS - FORESTRY	1.36	1.36	22.00	20.64	6.2
	TOTAL DEPARTMENT 110	873.75	873.75	9,182.00	8,308.25	9.5
	DEPARTMENT 200					
100-56200-144-00	MILEAGE - GREEN TIER	.00	.00	500.00	500.00	.0
100-56200-200-00	SERVICES - GREEN TIER	.00	.00	2,000.00	2,000.00	.0
100-56200-311-00	WEBSITE - GREEN TIER	.00	.00	500.00	500.00	.0
100-56200-325-00	ADS & NOTICES - GREEN TIER	495.00	495.00	1,500.00	1,005.00	33.0
100-56200-332-00	EDUCATION - GREEN TIER	.00	.00	300.00	300.00	.0
100-56200-353-00	GENERAL SUPPLIES - GREEN TIER	.00	.00	200.00	200.00	.0
	TOTAL DEPARTMENT 200	495.00	495.00	5,000.00	4,505.00	9.9
	DEPARTMENT 300					
100-56300-200-00	CONTRACTED SERVICES - PLANNING	4,703.25	4,703.25	40,386.00	35,682.75	11.7
	TOTAL DEPARTMENT 300	4,703.25	4,703.25	40,386.00	35,682.75	11.7

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
100-56400-111-00	FULL-TIME WAGES - ZONING	69,256.33	69,256.33	73,270.00	4,013.67	94.5
100-56400-112-00	FT OT WAGES - ZONING	652.89	652.89	.00	(652.89)	.0
100-56400-114-00	UNWORKED WAGES - ZONING	560.87	560.87	.00	(560.87)	.0
100-56400-121-00	PART-TIME WAGES - ZONING	17,125.00	17,125.00	19,200.00	2,075.00	89.2
100-56400-131-00	RETIREMENT - ZONING	5,872.23	5,872.23	5,012.00	(860.23)	117.2
100-56400-132-00	SOCIAL SECURITY - ZONING	6,933.62	6,933.62	6,985.00	51.38	99.3
100-56400-133-00	HEALTH - ZONING	5,199.00	5,199.00	15,525.00	10,326.00	33.5
100-56400-134-00	DENTAL - ZONING	327.18	327.18	873.00	545.82	37.5
100-56400-135-00	LIFE - ZONING	361.66	361.66	428.00	66.34	84.5
100-56400-136-00	DISABILITY - ZONING	409.32	409.32	260.00	(149.32)	157.4
100-56400-137-00	HSA - ZONING	3,736.63	3,736.63	3,150.00	(586.63)	118.6
100-56400-140-00	VISION - ZONING	36.08	36.08	101.00	64.92	35.7
100-56400-142-00	RECRUITMENT - ZONING	.00	.00	500.00	500.00	.0
100-56400-143-00	RECOGNITION - ZONING	.00	.00	450.00	450.00	.0
100-56400-144-00	MILEAGE - ZONING	64.07	64.07	500.00	435.93	12.8
100-56400-204-00	CELL PHONE - ZONING	432.23	432.23	1,500.00	1,067.77	28.8
100-56400-310-00	COMP SOFTWARE/HARDWARE- ZONING	4,979.88	4,979.88	7,240.00	2,260.12	68.8
100-56400-312-00	IT SUPPORT - ZONING	99.00	99.00	4,250.00	4,151.00	2.3
100-56400-321-00	OFFICE SUPPLIES - ZONING	931.24	931.24	4,000.00	3,068.76	23.3
100-56400-322-00	POSTAGE - ZONING	2,684.65	2,684.65	3,500.00	815.35	76.7
100-56400-324-00	PRINTING & COPYING - ZONING	78.05	78.05	3,000.00	2,921.95	2.6
100-56400-325-00	PUBLIC NOTICES - ZONING	445.02	445.02	5,000.00	4,554.98	8.9
100-56400-331-00	MEMBERSHIP DUES - ZONING	.00	.00	500.00	500.00	.0
100-56400-332-00	EDUCATION/TRAINING - ZONING	150.00	150.00	500.00	350.00	30.0
100-56400-333-00	CONFERENCES/MEETINGS - ZONING	.00	.00	500.00	500.00	.0
100-56400-512-00	WORK COMP - ZONING	96.36	96.36	685.00	588.64	14.1
	TOTAL ECONOMIC DEVELOPMENT	120,431.31	120,431.31	156,929.00	36,497.69	76.7
	URBAN DEVELOPMENT					
100-56600-200-00	CONTRACTED SERVICES - DEVELOPM	.00	.00	10,000.00	10,000.00	.0
	TOTAL URBAN DEVELOPMENT	.00	.00	10,000.00	10,000.00	.0
	ECONOMIC DEVELOPMENT					
100-56700-200-00	CONTRACTED SERVICES - ECONOMIC	2,764.51	2,764.51	10,000.00	7,235.49	27.7
	TOTAL ECONOMIC DEVELOPMENT	2,764.51	2,764.51	10,000.00	7,235.49	27.7
	INFORMATION BOOTH					
100-56701-000-00	INFORMATION BOOTH	1,189.27	1,189.27	2,000.00	810.73	59.5
	TOTAL INFORMATION BOOTH	1,189.27	1,189.27	2,000.00	810.73	59.5

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ZONING					
100-56702-000-00	TOURISM ZONE CHARGES	65,227.69	65,227.69	57,600.00	(7,627.69)	113.2
	TOTAL ZONING	65,227.69	65,227.69	57,600.00	(7,627.69)	113.2
	DEPARTMENT 705					
100-56705-000-00	BAY LAKES REGIONAL PLANNING	4,386.00	4,386.00	4,386.00	.00	100.0
	TOTAL DEPARTMENT 705	4,386.00	4,386.00	4,386.00	.00	100.0
	DEPARTMENT 225					
100-59225-000-00	TRANSFER TO TKH	18,749.97	18,749.97	25,000.00	6,250.03	75.0
	TOTAL DEPARTMENT 225	18,749.97	18,749.97	25,000.00	6,250.03	75.0
	DEPARTMENT 300					
100-59300-000-00	TRANSFER TO DEBT SERVICE	.00	.00	319,172.00	319,172.00	.0
	TOTAL DEPARTMENT 300	.00	.00	319,172.00	319,172.00	.0
	TRANSFER TO					
100-59400-000-00	TRANSFER TO CAPITAL FUND	835,499.97	835,499.97	1,114,000.00	278,500.03	75.0
	TOTAL TRANSFER TO	835,499.97	835,499.97	1,114,000.00	278,500.03	75.0
	TOTAL FUND EXPENDITURES	2,513,548.76	2,513,548.76	4,038,083.51	1,524,534.75	62.3
	NET REVENUE OVER EXPENDITURES	780,260.52	780,260.52	(269,148.07)	(1,049,408.59)	289.9

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
100-41110-000-000	GENERAL PROPERTY TAXES	2,628,243.00	2,628,243.00	2,628,243.00	.00	100.0
100-41150-000-000	MANAGED FOREST LANDS	.00	.00	163.00	163.00	.0
100-41210-000-000	ROOM TAXES	.00	.00	65,000.00	65,000.00	.0
100-41800-000-000	INTEREST & PENALTIES - TAXES	801.40	801.40	300.00	(501.40)	267.1
	TOTAL TAXES	2,629,044.40	2,629,044.40	2,693,706.00	64,661.60	97.6
	INTERGOVERNMENTAL REVENUES					
100-43410-000-000	STATE SHARED REVENUE	9,349.80	9,349.80	9,035.70	(314.10)	103.5
100-43411-000-000	PERSONAL PROPERTY AID	29,290.86	29,290.86	30,000.00	709.14	97.6
100-43413-000-000	SUPPLEMENTAL AID	.00	.00	52,774.91	52,774.91	.0
100-43420-000-000	FIRE INSURANCE DUES	33,361.83	33,361.83	31,000.00	(2,361.83)	107.6
100-43430-000-000	COMPUTER AIDS	787.75	787.75	787.75	.00	100.0
100-43531-000-000	STATE AID - ROADS	106,840.05	106,840.05	142,453.42	35,613.37	75.0
100-43650-000-000	FOREST LANDS	4.00	4.00	4.00	.00	100.0
100-43790-000-000	GRANTS - OTHER	.00	.00	600.00	600.00	.0
100-43791-000-000	RECYCLING REBATE	7,634.65	7,634.65	6,500.00	(1,134.65)	117.5
	TOTAL INTERGOVERNMENTAL REVENUES	187,268.94	187,268.94	273,155.78	85,886.84	68.6
	LICENSES AND PERMITS					
100-44110-000-000	LIQUOR LICENSES	15,655.00	15,655.00	18,000.00	2,345.00	87.0
100-44120-000-000	OPERATORS LICENSES	1,350.00	1,350.00	1,800.00	450.00	75.0
100-44140-000-000	TOBACCO LICENSES	50.00	50.00	250.00	200.00	20.0
100-44210-000-000	DOG LICENSES	120.00	120.00	75.00	(45.00)	160.0
100-44300-000-000	BUILDING PERMITS	13,123.06	13,123.06	25,000.00	11,876.94	52.5
100-44410-000-000	ZONING FEES & PERMITS	10,750.00	10,750.00	20,000.00	9,250.00	53.8
100-44990-000-000	OTHER PERMITS	153,200.00	153,200.00	195,000.00	41,800.00	78.6
	TOTAL LICENSES AND PERMITS	194,248.06	194,248.06	260,125.00	65,876.94	74.7
	FINES, FORFEITS, AND PENALTIES					
100-45100-000-000	COURT FINES	480.56	480.56	1,500.00	1,019.44	32.0
100-45210-000-000	CITATIONS/PKG TICKETS	1,485.00	1,485.00	1,000.00	(485.00)	148.5
	TOTAL FINES, FORFEITS, AND PENALTIES	1,965.56	1,965.56	2,500.00	534.44	78.6

VILLAGE OF SISTER BAY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PUBLIC CHARGES FOR SERVICES					
100-46110-000-000	ASSESSMENT LETTER FEES	360.00	360.00	3,000.00	2,640.00	12.0
100-46120-000-000	PLAN COMMISSION FEES	10,900.00	10,900.00	14,000.00	3,100.00	77.9
100-46140-000-000	PUBLISHING FEES	.00	.00	1,000.00	1,000.00	.0
100-46161-000-000	MEMORIALS	1,000.00	1,000.00	500.00	(500.00)	200.0
100-46190-000-000	MISC CHARGES FOR SERVICES	2,743.06	2,743.06	1,250.00	(1,493.06)	219.4
100-46310-000-000	HWY DEPT CHGS REIMB	.00	.00	150.00	150.00	.0
100-46350-000-000	TRANSPORTATION DONATIONS	2,500.00	2,500.00	10,000.00	7,500.00	25.0
100-46710-000-000	LIBRARY CHARGES	3,891.40	3,891.40	3,000.00	(891.40)	129.7
100-46720-000-000	PARK RENTAL	7,073.49	7,073.49	4,800.00	(2,273.49)	147.4
100-46750-000-000	RECREATION CHARGES	.00	.00	2,000.00	2,000.00	.0
	TOTAL PUBLIC CHARGES FOR SERVICES	28,467.95	28,467.95	39,700.00	11,232.05	71.7
	MISCELLANEOUS REVENUES					
100-48110-000-000	INTEREST ON INVESTMENTS	168,873.65	168,873.65	150,000.00	(18,873.65)	112.6
100-48210-000-000	POST OFFICE RENTAL	16,713.00	16,713.00	18,867.00	2,154.00	88.6
100-48215-000-000	POST OFFICE REIMB	.00	.00	2,500.00	2,500.00	.0
100-48220-000-000	VILLAGE HALL RENTAL	2,172.62	2,172.62	1,000.00	(1,172.62)	217.3
100-48240-000-000	FIRE STATION RENTAL	1,564.40	1,564.40	1,500.00	(64.40)	104.3
100-48250-000-000	EMS BUILDING RENTAL CHARGES	7,834.96	7,834.96	10,000.00	2,165.04	78.4
100-48260-000-000	LAND LEASES	1.00	1.00	400.00	399.00	.3
100-48422-000-000	INSURANCE RECOVERY	2,450.00	2,450.00	3,000.00	550.00	81.7
100-48500-000-000	DONATIONS	7,286.21	7,286.21	.00	(7,286.21)	.0
100-48510-000-000	INTEREST ON LEASE	.00	.00	1,000.00	1,000.00	.0
100-48995-000-000	MISC OTHER REVENUE	3,363.62	3,363.62	500.00	(2,863.62)	672.7
	TOTAL MISCELLANEOUS REVENUES	210,259.46	210,259.46	188,767.00	(21,492.46)	111.4
	OTHER FINANCING SOURCES					
100-49250-000-000	TRANSFERS FROM TID FUND	.00	.00	145,000.00	145,000.00	.0
100-49260-000-000	TRANSFERS FROM WATER: PILOT	41,249.99	41,249.99	55,000.00	13,750.01	75.0
100-49268-000-000	TRANSFERS FROM MARINA: PILOT	37,500.01	37,500.01	50,000.00	12,499.99	75.0
	TOTAL OTHER FINANCING SOURCES	78,750.00	78,750.00	250,000.00	171,250.00	31.5
	TOTAL FUND REVENUE	3,330,004.37	3,330,004.37	3,707,953.78	377,949.41	89.8

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VILLAGE BOARD					
100-51100-111-00	FULL-TIME WAGES - BOARD	33,712.50	33,712.50	57,000.00	23,287.50	59.1
100-51100-132-00	SOCIAL SECURITY - BOARD	2,579.07	2,579.07	4,360.50	1,781.43	59.2
100-51100-143-00	RECOGNITION - BOARD	1,100.13	1,100.13	500.00	(600.13)	220.0
100-51100-144-00	MILEAGE - BOARD	53.65	53.65	100.00	46.35	53.7
100-51100-145-00	EXPENSE ALLOWANCE - BOARD	139.08	139.08	250.00	110.92	55.6
100-51100-200-00	CONTRACTED SERVICES - BOARD	4,916.66	4,916.66	.00	(4,916.66)	.0
100-51100-310-00	COMPUTER SOFTWARE - BOARD	.00	.00	4,000.00	4,000.00	.0
100-51100-311-00	WEBSITE - VILLAGE BOARD	4,400.00	4,400.00	2,000.00	(2,400.00)	220.0
100-51100-312-00	IT SUPPORT - BOARD	1,354.94	1,354.94	2,500.00	1,145.06	54.2
100-51100-321-00	OFFICE SUPPLIES - BOARD	14.75	14.75	500.00	485.25	3.0
100-51100-325-00	ADVERTISING & NOTICES - BOARD	202.94	202.94	2,500.00	2,297.06	8.1
100-51100-332-00	EDUCATION & TRAINING - BOARD	.00	.00	300.00	300.00	.0
100-51100-333-00	CONFERENCES & MEETINGS - BOARD	.00	.00	500.00	500.00	.0
100-51100-512-00	WORKERS COMP - BOARD	52.50	52.50	88.00	35.50	59.7
	TOTAL VILLAGE BOARD	48,526.22	48,526.22	74,598.50	26,072.28	65.1
	LEGAL					
100-51300-209-00	LEGAL EXPENSES	13,866.25	13,866.25	45,000.00	31,133.75	30.8
	TOTAL LEGAL	13,866.25	13,866.25	45,000.00	31,133.75	30.8

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATOR					
100-51410-111-00	FULL-TIME WAGES - ADMIN	32,768.27	32,768.27	50,870.00	18,101.73	64.4
100-51410-112-00	FULL-TIME OT WAGES - ADMIN	279.38	279.38	3,473.32	3,193.94	8.0
100-51410-113-00	COMP TIME - ADMIN	269.87	269.87	.00	(269.87)	.0
100-51410-114-00	UNWORKED WAGES - ADMIN	147,378.09	147,378.09	279,384.14	132,006.05	52.8
100-51410-131-00	RETIREMENT - ADMIN	3,109.66	3,109.66	13,409.31	10,299.65	23.2
100-51410-132-00	SOCIAL SECURITY - ADMIN	13,816.86	13,816.86	16,229.83	2,412.97	85.1
100-51410-133-00	HEALTH BENEFITS - ADMIN	16,761.30	16,761.30	18,690.00	1,928.70	89.7
100-51410-134-00	DENTAL BENEFITS - ADMIN	917.25	917.25	1,097.00	179.75	83.6
100-51410-135-00	LIFE BENEFITS - ADMIN	94.58	94.58	1,094.00	999.42	8.7
100-51410-136-00	DISABILITY BENEFITS - ADMIN	162.67	162.67	703.00	540.33	23.1
100-51410-137-00	HSA BENEFITS - ADMIN	4,988.39	4,988.39	5,635.00	646.61	88.5
100-51410-138-00	EAP BENEFITS - ADMIN	183.75	183.75	342.91	159.16	53.6
100-51410-140-00	VISION BENEFITS - ADMIN	94.95	94.95	301.00	206.05	31.5
100-51410-142-00	RECRUITING - ADMIN	.00	.00	5,000.00	5,000.00	.0
100-51410-143-00	RECOGNITION - ADMIN	225.97	225.97	900.00	674.03	25.1
100-51410-144-00	MILEAGE - ADMIN	.00	.00	1,000.00	1,000.00	.0
100-51410-145-00	EXPENSE ALLOWANCE - ADMIN	171.69	171.69	1,000.00	828.31	17.2
100-51410-190-00	OTHER PERSONNEL EXP - ADMIN	.00	.00	500.00	500.00	.0
100-51410-200-00	CONTRACTED SERVICES - ADMIN	800.00	800.00	.00	(800.00)	.0
100-51410-204-00	CELL PHONE - ADMIN	169.15	169.15	1,000.00	830.85	16.9
100-51410-302-00	COMPUTER EQUIPMENT - ADMIN	463.99	463.99	2,000.00	1,536.01	23.2
100-51410-310-00	COMPUTER SOFTWARE - ADMIN	637.82	637.82	1,750.00	1,112.18	36.5
100-51410-312-00	IT SUPPORT - ADMIN	6,713.09	6,713.09	7,000.00	286.91	95.9
100-51410-321-00	OFFICE SUPPLIES - ADMIN	3,792.52	3,792.52	3,000.00	(792.52)	126.4
100-51410-322-00	POSTAGE - ADMIN	921.16	921.16	3,300.00	2,378.84	27.9
100-51410-323-00	PUBLICATIONS & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
100-51410-324-00	PRINTING & COPYING - ADMIN	3,290.24	3,290.24	6,000.00	2,709.76	54.8
100-51410-325-00	ADVERTISING & NOTICES - ADMIN	.00	.00	500.00	500.00	.0
100-51410-326-00	OFFICE EQUIPMENT - ADMIN	(.42)	(.42)	500.00	500.42	(.1)
100-51410-331-00	MEMBERSHIP DUES - ADMIN	4,809.76	4,809.76	4,500.00	(309.76)	106.9
100-51410-332-00	EDUCATION & TRAINING - ADMIN	.00	.00	300.00	300.00	.0
100-51410-333-00	CONFERENCES & MEETINGS - ADMIN	28.19	28.19	1,500.00	1,471.81	1.9
100-51410-352-00	MINOR EQUIPMENT & TOOL - ADMIN	56.29	56.29	.00	(56.29)	.0
100-51410-353-00	GENERAL SUPPLIES - ADMIN	80.19	80.19	150.00	69.81	53.5
100-51410-392-00	MISCELLANEOUS - ADMIN	67.61	67.61	100.00	32.39	67.6
100-51410-512-00	WORKERS COMP - ADMIN	210.58	210.58	323.00	112.42	65.2
100-51410-520-00	OTHER INSURANCE REIMBE - ADMIN	411.11	411.11	25,000.00	24,588.89	1.6
100-51410-551-00	OTHER FEES & CHARGES - ADMIN	10.00	10.00	1,000.00	990.00	1.0
	TOTAL ADMINISTRATOR	243,683.96	243,683.96	457,852.51	214,168.55	53.2

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CLERK					
100-51420-111-00	FULL-TIME WAGES - CLERK	19,884.05	19,884.05	47,930.00	28,045.95	41.5
100-51420-112-00	FT OVERTIME WAGES - CLERK	402.30	402.30	5,829.96	5,427.66	6.9
100-51420-113-00	COMP TIME - CLERK	178.80	178.80	.00	(178.80)	.0
100-51420-114-00	UNWORKED WAGES - CLERK	1,090.68	1,090.68	5,500.00	4,409.32	19.8
100-51420-131-00	RETIREMENT - CLERK	1,552.03	1,552.03	3,493.00	1,940.97	44.4
100-51420-132-00	SOCIAL SECURITY - CLERK	1,552.39	1,552.39	3,752.00	2,199.61	41.4
100-51420-133-00	HEALTH BENEFITS - CLERK	8,033.88	8,033.88	17,093.00	9,059.12	47.0
100-51420-134-00	DENTAL BENEFITS - CLERK	305.32	305.32	1,184.00	878.68	25.8
100-51420-135-00	LIFE BENEFITS - CLERK	84.28	84.28	266.00	181.72	31.7
100-51420-136-00	DISABILITY BENEFITS - CLERK	92.01	92.01	222.00	129.99	41.5
100-51420-137-00	HSA BENEFITS - CLERK	1,678.51	1,678.51	3,515.00	1,836.49	47.8
100-51420-138-00	EAP BENEFITS - CLERK	103.32	103.32	141.89	38.57	72.8
100-51420-140-00	VISION BENEFITS - CLERK	39.86	39.86	150.00	110.14	26.6
100-51420-144-00	MILEAGE - CLERK	60.90	60.90	125.00	64.10	48.7
100-51420-310-00	COMPUTER SOFTWARE - CLERK	.00	.00	500.00	500.00	.0
100-51420-312-00	IT SUPPORT - CLERK	494.15	494.15	400.00	(94.15)	123.5
100-51420-325-00	ADVERTISING & NOTICES - CLERK	709.00	709.00	.00	(709.00)	.0
100-51420-331-00	MEMBERSHIP DUES - CLERK	185.00	185.00	200.00	15.00	92.5
100-51420-332-00	EDUCATION & TRAINING - CLERK	566.65	566.65	400.00	(166.65)	141.7
100-51420-333-00	CONFERENCES & MEETINGS - CLERK	519.73	519.73	650.00	130.27	80.0
100-51420-512-00	WORKERS COMP - CLERK	72.06	72.06	94.00	21.94	76.7
100-51420-551-00	OTHER FEES & CHARGES - CLERK	32.50	32.50	.00	(32.50)	.0
	TOTAL CLERK	37,637.42	37,637.42	91,445.85	53,808.43	41.2
	ELECTIONS					
100-51430-111-00	FULL-TIME WAGES - ELECTIONS	11,645.84	11,645.84	9,572.00	(2,073.84)	121.7
100-51430-112-00	FT OVERTIME WAGES - ELECTIONS	871.66	871.66	236.76	(634.90)	368.2
100-51430-114-00	UNWORKED WAGES - ELECTIONS	351.64	351.64	.00	(351.64)	.0
100-51430-121-00	PART-TIME WAGES - ELECTIONS	3,381.05	3,381.05	2,530.00	(851.05)	133.6
100-51430-131-00	RETIREMENT - ELECTIONS	973.51	973.51	661.00	(312.51)	147.3
100-51430-132-00	SOCIAL SECURITY - ELECTIONS	968.82	968.82	903.00	(65.82)	107.3
100-51430-133-00	HEALTH BENEFITS - ELECTIONS	5,114.14	5,114.14	3,234.00	(1,880.14)	158.1
100-51430-134-00	DENTAL BENEFITS - ELECTIONS	201.21	201.21	224.00	22.79	89.8
100-51430-135-00	LIFE BENEFITS - ELECTIONS	59.38	59.38	50.00	(9.38)	118.8
100-51430-136-00	DISABILITY BENEFITS - ELECTION	58.54	58.54	42.00	(16.54)	139.4
100-51430-137-00	HSA BENEFITS - ELECTIONS	1,068.49	1,068.49	665.00	(403.49)	160.7
100-51430-140-00	VISION BENEFITS - ELECTIONS	26.26	26.26	28.00	1.74	93.8
100-51430-144-00	MILEAGE - ELECTIONS	158.16	158.16	146.00	(12.16)	108.3
100-51430-310-00	COMPUTER SOFTWARE- ELECTIONS	100.00	100.00	2,000.00	1,900.00	5.0
100-51430-321-00	OFFICE SUPPLIES - ELECTIONS	128.36	128.36	150.00	21.64	85.6
100-51430-322-00	POSTAGE - ELECTIONS	257.23	257.23	300.00	42.77	85.7
100-51430-324-00	PRINTING & COPYING - ELECTIONS	49.72	49.72	25.00	(24.72)	198.9
100-51430-325-00	ADVERTISING & NOTICES - ELECTI	.00	.00	45.00	45.00	.0
100-51430-332-00	EDUCATION & TRAINING - ELECTIO	156.12	156.12	150.00	(6.12)	104.1
100-51430-353-00	GENERAL SUPPLIES - ELECTIONS	285.74	285.74	350.00	64.26	81.6
	TOTAL ELECTIONS	25,855.87	25,855.87	21,311.76	(4,544.11)	121.3

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE DIRECTOR/TREASURER					
100-51510-111-00	FULL-TIME WAGES - FINANCE	35,288.37	35,288.37	83,405.00	48,116.63	42.3
100-51510-112-00	FT OVERTIME WAGES - FINANCE	.00	.00	6,027.00	6,027.00	.0
100-51510-114-00	UNWORKED WAGES - FINANCE	3,822.28	3,822.28	1,904.98	(1,917.30)	200.7
100-51510-131-00	RETIREMENT - FINANCE	3,331.72	3,331.72	6,378.00	3,046.28	52.2
100-51510-132-00	SOCIAL SECURITY - FINANCE	3,096.00	3,096.00	7,318.00	4,222.00	42.3
100-51510-133-00	HEALTH BENEFITS - FINANCE	3,910.86	3,910.86	19,387.00	15,476.14	20.2
100-51510-134-00	DENTAL BENEFITS - FINANCE	214.79	214.79	1,201.00	986.21	17.9
100-51510-135-00	LIFE BENEFITS - FINANCE	38.82	38.82	122.00	83.18	31.8
100-51510-136-00	DISABILITY BENEFITS - FINANCE	160.55	160.55	276.00	115.45	58.2
100-51510-137-00	HSA BENEFITS - FINANCE	1,650.40	1,650.40	3,658.00	2,007.60	45.1
100-51510-138-00	EAP BENEFITS - FINANCE	103.32	103.32	141.89	38.57	72.8
100-51510-140-00	VISION BENEFITS - FINANCE	21.21	21.21	148.00	126.79	14.3
100-51510-143-00	RECOGNITION - FINANCE	.00	.00	450.00	450.00	.0
100-51510-144-00	MILEAGE - FINANCE	.00	.00	1,000.00	1,000.00	.0
100-51510-145-00	EXPENSE ALLOWANCE - FINANCE	.00	.00	300.00	300.00	.0
100-51510-200-00	CONTRACTED SERVICES - FINANCE	5,835.00	5,835.00	20,100.00	14,265.00	29.0
100-51510-310-00	COMPUTER SOFTWARE - FINANCE	4,992.87	4,992.87	6,550.00	1,557.13	76.2
100-51510-312-00	IT SUPPORT - FINANCE	664.15	664.15	750.00	85.85	88.6
100-51510-322-00	POSTAGE - FINANCE	234.08	234.08	1,200.00	965.92	19.5
100-51510-325-00	ADVERTISING & NOTICES - FINANC	.00	.00	350.00	350.00	.0
100-51510-331-00	MEMBERSHIP DUES - FINANCE	40.60	40.60	900.00	859.40	4.5
100-51510-332-00	EDUCATION & TRAINING - FINANCE	.00	.00	500.00	500.00	.0
100-51510-333-00	CONFERENCES & MEETINGS - FINAN	.00	.00	2,000.00	2,000.00	.0
100-51510-392-00	MISCELLANEOUS - FINANCE	.00	.00	200.00	200.00	.0
100-51510-512-00	WORKERS COMP - FINANCE	78.26	78.26	165.00	86.74	47.4
100-51510-550-00	FEES & FINANCE CHARGES - FINAN	1,671.95	1,671.95	3,000.00	1,328.05	55.7
100-51510-551-00	OTHER FEES - FINANCE	.00	.00	50.00	50.00	.0
	TOTAL FINANCE DIRECTOR/TREASURER	65,155.23	65,155.23	167,481.87	102,326.64	38.9
	PROPERTY ASSESSMENT					
100-51520-200-00	CONTRACTED SERVICES - ASSESSOR	36,684.00	36,684.00	48,920.00	12,236.00	75.0
	TOTAL PROPERTY ASSESSMENT	36,684.00	36,684.00	48,920.00	12,236.00	75.0
	AUDIT AND CONSULTING					
100-51530-210-00	AUDIT FEES - AUDIT & CONSULTIN	19,455.73	19,455.73	30,000.00	10,544.27	64.9
	TOTAL AUDIT AND CONSULTING	19,455.73	19,455.73	30,000.00	10,544.27	64.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL BUILDINGS AND PLANT					
100-51600-111-00	FULL-TIME WAGES - GEN BLDGS	18,818.20	18,818.20	16,279.00	(2,539.20)	115.6
100-51600-112-00	FT OVERTIME WAGES - GEN BLDGS	221.75	221.75	434.00	212.25	51.1
100-51600-121-00	PART-TIME WAGES - GEN BLDGS	2,402.09	2,402.09	152.00	(2,250.09)	1580.3
100-51600-131-00	RETIREMENT - GEN BLDGS	1,317.53	1,317.53	1,192.00	(125.53)	110.5
100-51600-132-00	SOCIAL SECURITY - GEN BLDGS	1,561.33	1,561.33	1,390.00	(171.33)	112.3
100-51600-133-00	HEALTH BENEFITS - GEN BLDGS	6,379.61	6,379.61	5,775.00	(604.61)	110.5
100-51600-134-00	DENTAL BENEFITS - GEN BLDGS	388.74	388.74	347.00	(41.74)	112.0
100-51600-135-00	LIFE BENEFITS - GEN BLDGS	18.58	18.58	28.00	9.42	66.4
100-51600-136-00	DISABILITY BENEFITS - GEN BLDG	67.68	67.68	62.00	(5.68)	109.2
100-51600-137-00	HSA BENEFITS - GEN BLDGS	.00	.00	1,188.00	1,188.00	.0
100-51600-140-00	VISION BENEFITS - GEN BLDGS	43.58	43.58	39.00	(4.58)	111.7
100-51600-200-00	CONTRACTED SERVICES - GEN BLDG	6,497.50	6,497.50	3,300.00	(3,197.50)	196.9
100-51600-201-00	ELECTRIC & GAS - GEN BLDGS	3,208.89	3,208.89	16,000.00	12,791.11	20.1
100-51600-202-00	WATER SEWER STORM - GEN BLDGS	1,805.53	1,805.53	2,450.00	644.47	73.7
100-51600-203-00	TELEPHONE - GEN BLDGS	417.55	417.55	800.00	382.45	52.2
100-51600-205-00	INTERNET - GEN BLDGS	540.00	540.00	2,250.00	1,710.00	24.0
100-51600-353-00	GENERAL SUPPLIES - GEN BLDGS	216.09	216.09	500.00	283.91	43.2
100-51600-361-00	REPAIRS & MAINTENANCE - GEN BL	818.98	818.98	500.00	(318.98)	163.8
100-51600-362-00	GROUNDS MAINTENANCE - GEN BLDG	.00	.00	500.00	500.00	.0
100-51600-366-00	BUILDING MAINTENANCE - GEN BLD	.00	.00	2,021.40	2,021.40	.0
100-51600-401-00	CUSTODIAL SUPPLIES - GEN BLDGS	6,590.67	6,590.67	7,000.00	409.33	94.2
100-51600-510-00	PROPERTY & LIABILITY INS - GEN	10,357.24	10,357.24	9,729.00	(628.24)	106.5
	TOTAL GENERAL BUILDINGS AND PLANT	61,671.54	61,671.54	71,936.40	10,264.86	85.7
	VILLAGE HALL					
100-51610-200-00	CONTRACTED SERVICES - VH	.00	.00	500.00	500.00	.0
100-51610-201-00	ELECTRIC & GAS - VH	1,686.91	1,686.91	4,000.00	2,313.09	42.2
100-51610-202-00	WATER SEWER STORM - VH	1,075.51	1,075.51	2,750.00	1,674.49	39.1
100-51610-203-00	TELEPHONE - VH	.00	.00	500.00	500.00	.0
100-51610-205-00	INTERNET - VH	1,675.60	1,675.60	1,850.00	174.40	90.6
100-51610-353-00	GENERAL SUPPLIES - VH	62.97	62.97	100.00	37.03	63.0
100-51610-361-00	REPAIRS & MAINTENANCE - VH	183.00	183.00	1,000.00	817.00	18.3
100-51610-366-00	BUILDING MAINTENANCE - VH	914.23	914.23	3,000.00	2,085.77	30.5
100-51610-599-00	LICENSE & PERMIT FEES - VH	51.13	51.13	.00	(51.13)	.0
	TOTAL VILLAGE HALL	5,649.35	5,649.35	13,700.00	8,050.65	41.2

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POST OFFICE					
100-51620-111-00	FULL TIME WAGES - POST OFFICE	248.57	248.57	1,628.00	1,379.43	15.3
100-51620-131-00	RETIREMENT - POST OFFICE	17.91	17.91	119.00	101.09	15.1
100-51620-132-00	SOCIAL SECURITY - POST OFFICE	17.79	17.79	139.00	121.21	12.8
100-51620-133-00	HEALTH BENEFITS - POST OFFICE	97.74	97.74	577.00	479.26	16.9
100-51620-134-00	DENTAL BENEFITS - POST OFFICE	5.98	5.98	35.00	29.02	17.1
100-51620-135-00	LIFE BENEFITS - POST OFFICE	.25	.25	3.00	2.75	8.3
100-51620-136-00	DISABILITY - POST OFFICE	.98	.98	6.00	5.02	16.3
100-51620-140-00	DISABILITY - POST OFFICE	.67	.67	4.00	3.33	16.8
100-51620-366-00	BUILDING MAINT - POST OFFICE	890.00	890.00	4,000.00	3,110.00	22.3
	TOTAL POST OFFICE	1,279.89	1,279.89	6,511.00	5,231.11	19.7
	FIRE STATION					
100-51630-200-00	CONTRACTED SERVICES - FIRE STA	1,704.24	1,704.24	3,000.00	1,295.76	56.8
100-51630-201-00	ELECTRIC & GAS - FIRE STATION	20,564.79	20,564.79	35,000.00	14,435.21	58.8
100-51630-202-00	WATER SEWER STORM - FIRE STATI	4,778.17	4,778.17	10,000.00	5,221.83	47.8
100-51630-207-00	RECYCLING - FIRE STATION	592.67	592.67	750.00	157.33	79.0
100-51630-353-00	GENERAL SUPPLIES - FIRE STATIO	358.24	358.24	350.00	(8.24)	102.4
100-51630-362-00	GROUNDS MAINTENANCE - FIRE ST	450.00	450.00	1,000.00	550.00	45.0
100-51630-366-00	BUILDING MAINTENANCE - FIRE ST	4,728.38	4,728.38	5,000.00	271.62	94.6
100-51630-369-00	EQUIPMENT MAINT - FIRE STATION	1,025.08	1,025.08	18,000.00	16,974.92	5.7
100-51630-401-00	CUSTODIAL SUPPLIES - FIRE STAT	.00	.00	150.00	150.00	.0
	TOTAL FIRE STATION	34,201.57	34,201.57	73,250.00	39,048.43	46.7
	ADMINISTRATION BUILDING					
100-51640-200-00	CONTRACTED SERVICES - ADMIN BL	.00	.00	7,000.00	7,000.00	.0
100-51640-201-00	ELECTRIC & GAS - ADMIN BLDG	3,737.81	3,737.81	5,000.00	1,262.19	74.8
100-51640-202-00	WATER SEWER STORM - ADMIN BLDG	507.78	507.78	1,000.00	492.22	50.8
100-51640-203-00	TELEPHONE - ADMIN BLDG	1,293.41	1,293.41	2,500.00	1,206.59	51.7
100-51640-205-00	INTERNET - ADMIN BLDG	1,414.56	1,414.56	2,100.00	685.44	67.4
100-51640-353-00	GENERAL SUPPLIES - ADMIN BLDG	13.19	13.19	100.00	86.81	13.2
100-51640-361-00	REPAIRS & MAINT - ADMIN BLDG	438.75	438.75	400.00	(38.75)	109.7
100-51640-362-00	GROUNDS MAINT - ADMIN BLDG	.00	.00	500.00	500.00	.0
100-51640-366-00	BUILDING MAINT - ADMIN BLDG	56.95	56.95	1,000.00	943.05	5.7
	TOTAL ADMINISTRATION BUILDING	7,462.45	7,462.45	19,600.00	12,137.55	38.1
	TAX REFUNDS/UNCOLLECTED TAXES					
100-51910-391-00	UNCOLLECTIBLE TAXES	.00	.00	50.00	50.00	.0
	TOTAL TAX REFUNDS/UNCOLLECTED TAXES	.00	.00	50.00	50.00	.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LAW ENFORECEMENT INSURANCE					
100-51931-514-00	CRIME INSURANCE	155.10	155.10	744.60	589.50	20.8
	TOTAL LAW ENFORECEMENT INSURANCE	155.10	155.10	744.60	589.50	20.8
	PROPERTY INSURANCE					
100-51938-510-00	PROPERTY & LIABILITY INSURANCE	5,325.50	5,325.50	9,000.00	3,674.50	59.2
	TOTAL PROPERTY INSURANCE	5,325.50	5,325.50	9,000.00	3,674.50	59.2
	LAW ENFORCEMENT					
100-52100-200-00	LAW ENFORCEMENT SERVICES	.00	.00	6,000.00	6,000.00	.0
	TOTAL LAW ENFORCEMENT	.00	.00	6,000.00	6,000.00	.0
	FIRE DEPARTMENT SUPPORT					
100-52200-000-00	FIRE DEPARTMENT SUPPORT	140,175.00	140,175.00	186,900.00	46,725.00	75.0
	TOTAL FIRE DEPARTMENT SUPPORT	140,175.00	140,175.00	186,900.00	46,725.00	75.0
	BUILDING INSPECTOR					
100-52400-200-00	BUILDING INSPECTOR SERVICES	10,476.25	10,476.25	30,000.00	19,523.75	34.9
	TOTAL BUILDING INSPECTOR	10,476.25	10,476.25	30,000.00	19,523.75	34.9

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPT OF PUBLIC WORKS					
100-53312-111-00	FULL-TIME WAGES - PUBLIC WORKS	112,993.34	112,993.34	149,734.00	36,740.66	75.5
100-53312-112-00	FT OT WAGES - PUBLIC WORKS	2,636.82	2,636.82	2,997.03	360.21	88.0
100-53312-113-00	COMP TIME - PUBLIC WORKS	890.17	890.17	.00	(890.17)	.0
100-53312-114-00	UNWORKED WAGES - PUBLIC WORKS	26,472.24	26,472.24	7,300.00	(19,172.24)	362.6
100-53312-121-00	PART-TIME WAGES - PUBLIC WORKS	5,820.58	5,820.58	2,824.00	(2,996.58)	206.1
100-53312-131-00	RETIREMENT - PUBLIC WORKS	10,291.12	10,291.12	10,970.00	678.88	93.8
100-53312-132-00	SOCIAL SECURITY - PUBLIC WORKS	11,263.05	11,263.05	12,457.00	1,193.95	90.4
100-53312-133-00	HEALTH BENEFITS - PUBLIC WORKS	48,715.31	48,715.31	43,756.00	(4,959.31)	111.3
100-53312-134-00	DENTAL BENEFITS - PUBLIC WORKS	2,970.66	2,970.66	2,586.00	(384.66)	114.9
100-53312-135-00	LIFE BENEFITS - PUBLIC WORKS	241.62	241.62	402.00	160.38	60.1
100-53312-136-00	DISABILITY BENEFITS - PW	566.70	566.70	578.00	11.30	98.0
100-53312-137-00	HSA BENEFITS - PUBLIC WORKS	20,813.56	20,813.56	9,858.00	(10,955.56)	211.1
100-53312-138-00	EAP BENEFITS - PUBLIC WORKS	516.78	516.78	689.00	172.22	75.0
100-53312-140-00	VISION BENEFITS - PUBLIC WORKS	336.81	336.81	301.00	(35.81)	111.9
100-53312-141-00	UNIFORMS & CLOTHING - PW	1,203.65	1,203.65	2,900.00	1,696.35	41.5
100-53312-142-00	RECRUITING - PUBLIC WORKS	771.20	771.20	500.00	(271.20)	154.2
100-53312-143-00	RECOGNITION - PUBLIC WORKS	.00	.00	3,650.00	3,650.00	.0
100-53312-144-00	MILEAGE - PUBLIC WORKS	.00	.00	600.00	600.00	.0
100-53312-145-00	EXPENSE ALLOWANCE - PUBLIC WOR	120.47	120.47	300.00	179.53	40.2
100-53312-190-00	OTHER PERSONNEL EXP - PW	.00	.00	600.00	600.00	.0
100-53312-200-00	CONTRACTED SERVICES - PW	578.26	578.26	300.00	(278.26)	192.8
100-53312-202-00	WATER SEWER STORM - PW	26,187.50	26,187.50	55,000.00	28,812.50	47.6
100-53312-204-00	CELL PHONE - PUBLIC WORKS	2,154.40	2,154.40	2,500.00	345.60	86.2
100-53312-310-00	COMPUTER SOFTWARE - PW	758.33	758.33	.00	(758.33)	.0
100-53312-312-00	IT SUPPORT - PUBLIC WORKS	2,294.75	2,294.75	2,300.00	5.25	99.8
100-53312-321-00	OFFICE SUPPLIES - PUBLIC WORKS	151.64	151.64	250.00	98.36	60.7
100-53312-324-00	PRINTING & COPYING - PW	62.83	62.83	.00	(62.83)	.0
100-53312-331-00	MEMBERSHIP DUES - PW	.00	.00	370.00	370.00	.0
100-53312-332-00	EDUCATION & TRAINING - PW	100.00	100.00	1,800.00	1,700.00	5.6
100-53312-333-00	CONFERENCES & MEETINGS - PW	.00	.00	2,400.00	2,400.00	.0
100-53312-351-00	MEDICAL & SAFETY - PUBLIC WORK	3,114.65	3,114.65	4,000.00	885.35	77.9
100-53312-352-00	MINOR EQUIPMENT & TOOLS - PW	1,860.96	1,860.96	3,500.00	1,639.04	53.2
100-53312-353-00	GENERAL SUPPLIES - PUBLIC WORK	809.75	809.75	2,500.00	1,690.25	32.4
100-53312-403-00	SHOP SUPPLIES - PUBLIC WORKS	1,725.31	1,725.31	2,100.00	374.69	82.2
100-53312-512-00	WORKERS COMP - PUBLIC WORKS	6,716.66	6,716.66	15,335.00	8,618.34	43.8
	TOTAL DEPT OF PUBLIC WORKS	293,139.12	293,139.12	345,357.03	52,217.91	84.9
	DPW MACHINERY					
100-53313-301-00	GAS, OIL, FLUIDS - PW MACHINER	12,056.81	12,056.81	14,000.00	1,943.19	86.1
100-53313-361-00	REPAIRS & MAINT - PW MACHINERY	13,832.44	13,832.44	15,000.00	1,167.56	92.2
100-53313-363-00	VEHICLE MAINTENANCE - PW MACHI	585.85	585.85	5,000.00	4,414.15	11.7
100-53313-408-00	MISCELLANEOUS - PW MACHINERY	1,511.18	1,511.18	2,000.00	488.82	75.6
100-53313-511-00	VEHICLE INSURANCE - PW MACHINE	2,206.00	2,206.00	3,380.00	1,174.00	65.3
	TOTAL DPW MACHINERY	30,192.28	30,192.28	39,380.00	9,187.72	76.7

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET MAINTENANCE					
100-53314-111-00	FULL-TIME WAGES - ST MAINT	17,177.93	17,177.93	42,325.00	25,147.07	40.6
100-53314-112-00	FT OVERTIME WAGES - ST MAINT	1,163.21	1,163.21	377.00	(786.21)	308.5
100-53314-121-00	PART-TIME WAGES - ST MAINT	104.98	104.98	584.00	479.02	18.0
100-53314-131-00	RETIREMENT - ST MAINT	1,320.50	1,320.50	3,100.00	1,779.50	42.6
100-53314-132-00	SOCIAL SECURITY - ST MAINT	1,336.20	1,336.20	3,614.00	2,277.80	37.0
100-53314-133-00	HEALTH BENEFITS - ST MAINT	6,027.00	6,027.00	15,014.00	8,987.00	40.1
100-53314-134-00	DENTAL BENEFITS - ST MAINT	346.20	346.20	903.00	556.80	38.3
100-53314-135-00	LIFE BENEFITS - ST MAINT	19.54	19.54	72.00	52.46	27.1
100-53314-136-00	DISABILITY BENEFITS - ST MAINT	71.35	71.35	162.00	90.65	44.0
100-53314-137-00	HSA BENEFITS - ST MAINT	.00	.00	3,088.00	3,088.00	.0
100-53314-140-00	VISION BENEFITS - ST MAINT	35.24	35.24	102.00	66.76	34.6
100-53314-200-00	CONTRACTED SERVICES - ST MAINT	3,466.00	3,466.00	4,000.00	534.00	86.7
100-53314-303-00	EQUIPMENT RENTAL - ST MAINT	.00	.00	2,000.00	2,000.00	.0
100-53314-312-00	IT SUPPORT - ST MAINT	.00	.00	3,000.00	3,000.00	.0
100-53314-332-00	EDUCATION & TRAININ - ST MAINT	567.00	567.00	1,000.00	433.00	56.7
100-53314-352-00	MINOR EQUIP & TOOLS - ST MAINT	965.60	965.60	1,000.00	34.40	96.6
100-53314-353-00	GENERAL SUPPLIES - ST MAINT	1,880.06	1,880.06	4,000.00	2,119.94	47.0
100-53314-361-00	REPAIRS & MAINTENANCE - ST MAI	.00	.00	500.00	500.00	.0
100-53314-406-00	CRACK FILLING - ST MAINT	.00	.00	500.00	500.00	.0
100-53314-407-00	PATCH MATERIALS - ST MAINT	120.00	120.00	1,500.00	1,380.00	8.0
100-53314-408-00	MISCELLANEOUS - ST MAINT	473.00	473.00	500.00	27.00	94.6
	TOTAL STREET MAINTENANCE	35,073.81	35,073.81	87,341.00	52,267.19	40.2
	STREET CLEANING					
100-53316-200-00	CONTRACTED SERVICES - STREET C	4,009.76	4,009.76	5,000.00	990.24	80.2
	TOTAL STREET CLEANING	4,009.76	4,009.76	5,000.00	990.24	80.2
	SNOW AND ICE					
100-53317-200-00	CONTRACTED SERVICES - SNOW & I	22,588.79	22,588.79	35,000.00	12,411.21	64.5
100-53317-352-00	MINOR EQUIP & TOOLS - SNOW & I	10,908.41	10,908.41	12,000.00	1,091.59	90.9
100-53317-404-00	SALT - SNOW & ICE	1,079.76	1,079.76	2,000.00	920.24	54.0
	TOTAL SNOW AND ICE	34,576.96	34,576.96	49,000.00	14,423.04	70.6
	STREET SIGNS					
100-53318-200-00	CONTRACTED SERVICES - ST SIGNS	2,267.63	2,267.63	3,000.00	732.37	75.6
100-53318-353-00	GENERAL SUPPLIES - STREET SIGN	1,729.85	1,729.85	2,500.00	770.15	69.2
100-53318-361-00	REPAIRS & MAINT - STREET SIGNS	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET SIGNS	3,997.48	3,997.48	6,500.00	2,502.52	61.5

VILLAGE OF SISTER BAY
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEASONAL DECORATIONS					
100-53322-111-00	FULL-TIME WAGES - SEASONAL DEC	4,210.51	4,210.51	13,023.00	8,812.49	32.3
100-53322-121-00	PART-TIME WAGES - SEASONAL DEC	.00	.00	350.00	350.00	.0
100-53322-131-00	RETIREMENT - SEASONAL DEC	303.19	303.19	954.00	650.81	31.8
100-53322-132-00	SOCIAL SECURITY - SEASONAL DEC	302.50	302.50	112.00	(190.50)	270.1
100-53322-133-00	HEALTH BENEFITS - SEASONAL DEC	1,588.75	1,588.75	4,620.00	3,031.25	34.4
100-53322-134-00	DENTAL BENEFITS - SEASONAL DEC	91.79	91.79	278.00	186.21	33.0
100-53322-135-00	LIFE BENEFITS - SEASONAL DEC	4.60	4.60	22.00	17.40	20.9
100-53322-136-00	DISABILITY BENEFITS - SEASONAL	17.33	17.33	50.00	32.67	34.7
100-53322-137-00	HSA BENEFITS - SEASONAL DEC	.00	.00	950.00	950.00	.0
100-53322-140-00	VISION BENEFITS - SEASONAL DEC	9.44	9.44	32.00	22.56	29.5
100-53322-200-00	CONTRACTED SERVICES - SEASONAL	1,665.00	1,665.00	4,000.00	2,335.00	41.6
100-53322-353-00	GENERAL SUPPLIES - SEASONAL DE	4,790.89	4,790.89	10,000.00	5,209.11	47.9
100-53322-361-00	REPAIRS & MAINT - SEASONAL DEC	.00	.00	5,000.00	5,000.00	.0
	TOTAL SEASONAL DECORATIONS	12,984.00	12,984.00	39,391.00	26,407.00	33.0
	STREET LIGHTING					
100-53420-201-00	ELECTRIC & GAS - STREET LIGHT	13,968.35	13,968.35	23,000.00	9,031.65	60.7
100-53420-353-00	GENERAL SUPPLIES - STREET LIGH	.00	.00	1,000.00	1,000.00	.0
	TOTAL STREET LIGHTING	13,968.35	13,968.35	24,000.00	10,031.65	58.2
	SIDEWALKS					
100-53431-353-00	GENERAL SUPPLIES - SIDEWALKS	30.59	30.59	1,000.00	969.41	3.1
	TOTAL SIDEWALKS	30.59	30.59	1,000.00	969.41	3.1
	STORM SEWER MAINTENANCE					
100-53441-111-00	FULL-TIME WAGES - STORM SEWER	3,405.81	3,405.81	6,511.00	3,105.19	52.3
100-53441-131-00	RETIREMENT - STORM SEWER	245.16	245.16	477.00	231.84	51.4
100-53441-132-00	SOCIAL SECURITY - STORM SEWER	248.51	248.51	556.00	307.49	44.7
100-53441-133-00	HEALTH BENEFITS - STORM SEWER	946.62	946.62	2,310.00	1,363.38	41.0
100-53441-134-00	DENTAL BENEFITS - STORM SEWER	53.56	53.56	139.00	85.44	38.5
100-53441-135-00	LIFE BENEFITS - STORM SEWER	4.09	4.09	11.00	6.91	37.2
100-53441-136-00	DISABILITY BENEFITS - STORM S	14.30	14.30	25.00	10.70	57.2
100-53441-137-00	HSA BENEFITS - STORM SEWER	4.95	4.95	475.00	470.05	1.0
100-53441-140-00	VISION BENEFITS - STORM SEWER	5.24	5.24	16.00	10.76	32.8
100-53441-200-00	CONTRACTED SERVICES - STORM SE	10,987.07	10,987.07	11,400.00	412.93	96.4
100-53441-201-00	ELECTRIC & GAS - STORM SEWER	.00	.00	1,200.00	1,200.00	.0
100-53441-312-00	IT SUPPORT - STORM SEWER	.00	.00	3,150.00	3,150.00	.0
100-53441-361-00	REPAIRS & MAINT - STORM SEWER	508.00	508.00	5,000.00	4,492.00	10.2
	TOTAL STORM SEWER MAINTENANCE	16,423.31	16,423.31	31,270.00	14,846.69	52.5

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC TRANSPORTATION					
100-53520-121-00	PART-TIME WAGES - TRANSPORTATI	13,094.25	13,094.25	15,282.00	2,187.75	85.7
100-53520-132-00	SOCIAL SECURITY - TRANSPORTATI	1,001.71	1,001.71	1,169.00	167.29	85.7
100-53520-142-00	RECRUITING - TRANSPORTATION	.00	.00	400.00	400.00	.0
100-53520-200-00	CONTRACTED SERVICES - TRANSPOR	792.13	792.13	2,100.00	1,307.87	37.7
100-53520-301-00	GAS OIL & FLUIDS - TRANSPORTAT	3,065.22	3,065.22	4,500.00	1,434.78	68.1
100-53520-351-00	MEDICAL & SAFETY - TRANSPORTAT	.00	.00	75.00	75.00	.0
100-53520-353-00	GENERAL SUPPLIES - TRANSPORTAT	27.96	27.96	350.00	322.04	8.0
100-53520-363-00	VEHICLE MAINT & REPAIRS - TRAN	.00	.00	1,350.00	1,350.00	.0
100-53520-408-00	MISCELLANEOUS - TRANSPORTATION	.00	.00	960.00	960.00	.0
100-53520-511-00	INSURANCE - PUBLIC TRANSPORTAT	1,124.00	1,124.00	1,200.00	76.00	93.7
100-53520-512-00	WORKERS COMP - TRANSPORTATION	281.24	281.24	515.00	233.76	54.6
	TOTAL PUBLIC TRANSPORTATION	19,386.51	19,386.51	27,901.00	8,514.49	69.5
	RECYCLING & GARBAGE COLLECTION					
100-53620-208-00	REFUSE AND GARBAGE COLLECTION	121,336.35	121,336.35	180,000.00	58,663.65	67.4
	TOTAL RECYCLING & GARBAGE COLLECTION	121,336.35	121,336.35	180,000.00	58,663.65	67.4
	RECYCLING					
100-53635-207-00	RECYCLING	23,521.86	23,521.86	35,000.00	11,478.14	67.2
	TOTAL RECYCLING	23,521.86	23,521.86	35,000.00	11,478.14	67.2
	WEED AND NUISANCE CONTROL					
100-53640-200-00	OTHER CONTRACTED SERVICES	4,020.00	4,020.00	8,500.00	4,480.00	47.3
100-53640-211-00	WEED AND NUISANCE CONTROL	2,565.00	2,565.00	7,000.00	4,435.00	36.6
	TOTAL WEED AND NUISANCE CONTROL	6,585.00	6,585.00	15,500.00	8,915.00	42.5
	ANIMAL CONTROL					
100-54100-121-00	PART-TIME WAGES - ANIMAL CONTR	900.00	900.00	1,482.00	582.00	60.7
100-54100-132-00	SOCIAL SECURITY - ANIMAL CONTR	68.85	68.85	113.00	44.15	60.9
100-54100-144-00	MILEAGE - ANIMAL CONTROL	.00	.00	200.00	200.00	.0
100-54100-512-00	WORKERS COMP - ANIMAL CONTROL	31.14	31.14	59.00	27.86	52.8
	TOTAL ANIMAL CONTROL	999.99	999.99	1,854.00	854.01	53.9

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		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CEMETERY					
100-54910-000-00	CEMETERY	.00	.00	8,000.00	8,000.00	.0
	TOTAL CEMETERY	.00	.00	8,000.00	8,000.00	.0
	LIBRARY					
100-55110-111-00	FULL-TIME WAGES - LIBRARY	281.13	281.13	1,628.00	1,346.87	17.3
100-55110-112-00	FT OVERTIME WAGES - LIBRARY	.00	.00	100.00	100.00	.0
100-55110-121-00	PART-TIME WAGES - LIBRARY	80.28	80.28	233.40	153.12	34.4
100-55110-131-00	RETIREMENT - LIBRARY	20.26	20.26	119.00	98.74	17.0
100-55110-132-00	SOCIAL SECURITY - LIBRARY	25.28	25.28	139.00	113.72	18.2
100-55110-133-00	HEALTH BENEFITS - LIBRARY	191.77	191.77	577.00	385.23	33.2
100-55110-134-00	DENTAL BENEFITS - LIBRARY	12.08	12.08	35.00	22.92	34.5
100-55110-135-00	LIFE BENEFITS - LIBRARY	.52	.52	3.00	2.48	17.3
100-55110-136-00	DISABILITY BENEFITS - LIBRARY	1.90	1.90	6.00	4.10	31.7
100-55110-137-00	HSA BENEFITS - LIBRARY	.00	.00	119.00	119.00	.0
100-55110-140-00	VISION BENEFITS - LIBRARY	1.41	1.41	4.00	2.59	35.3
100-55110-200-00	SUPPORT - LIBRARY	30,616.00	30,616.00	41,888.00	11,272.00	73.1
100-55110-201-00	ELECTRIC & GAS - LIBRARY	(1,782.59)	(1,782.59)	1,600.00	3,382.59	(111.4)
100-55110-510-00	INSURANCE - LIBRARY	2,109.03	2,109.03	2,000.00	(109.03)	105.5
	TOTAL LIBRARY	31,557.07	31,557.07	48,451.40	16,894.33	65.1
	OTHER CULTURE					
100-55190-200-00	MISC OTHER CULTURE	723.97	723.97	2,500.00	1,776.03	29.0
	TOTAL OTHER CULTURE	723.97	723.97	2,500.00	1,776.03	29.0
	HISTORICAL SOCIETY					
100-55191-000-00	HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
	TOTAL HISTORICAL SOCIETY	15,000.00	15,000.00	15,000.00	.00	100.0
	COASTAL BYWAYS					
100-55192-000-00	COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0
	TOTAL COASTAL BYWAYS	500.00	500.00	500.00	.00	100.0

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SBAA					
100-55193-000-00	SBAA - DO NOT ENTER	(69.49)	(69.49)	.00	69.49	.0
100-55193-111-00	FULL TIME WAGES SBAA SUPPORT	4,776.25	4,776.25	14,307.00	9,530.75	33.4
100-55193-112-00	FT OT WAGES SBAA SUPPORT	.00	.00	5,600.00	5,600.00	.0
100-55193-121-00	PART TIME WAGES SBAA SUPPORT	.00	.00	1,000.00	1,000.00	.0
100-55193-122-00	PT OT WAGES SBAA SUPPORT	.00	.00	350.91	350.91	.0
100-55193-131-00	RETIREMENT SBAA SUPPORT	343.88	343.88	720.00	376.12	47.8
100-55193-132-00	SOCIAL SECURITY SBAA SUPPORT	355.20	355.20	1,100.00	744.80	32.3
100-55193-133-00	HEALTH SBAA SUPPORT	1,102.78	1,102.78	3,000.00	1,897.22	36.8
100-55193-134-00	DENTAL SBAA SUPPORT	60.36	60.36	278.00	217.64	21.7
100-55193-135-00	LIFE SBAA SUPPORT	4.89	4.89	20.00	15.11	24.5
100-55193-136-00	DISABILITY SBAA SUPPORT	19.75	19.75	40.00	20.25	49.4
100-55193-137-00	HSA SBAA SUPPORT	.14	.14	.00	(.14)	.0
100-55193-140-00	VISION SBAA SUPPORT	6.10	6.10	40.00	33.90	15.3
100-55193-200-00	SBAA SUPPORT	35,882.01	35,882.01	70,000.00	34,117.99	51.3
100-55193-208-00	GARBAGE SBAA SUPPORT	.00	.00	1,500.00	1,500.00	.0
100-55193-303-00	EQUIPMENT RENTAL SBAA SUPPORT	.00	.00	2,000.00	2,000.00	.0
100-55193-353-00	GENERAL SUPPLIES SBAA SUPPORT	58.85	58.85	200.00	141.15	29.4
100-55193-362-00	GROUNDS REPAIR & MAINTENANCE	.00	.00	200.00	200.00	.0
100-55193-401-00	CUSTODIAL SUPPLIES SBAA SUPPOR	58.54	58.54	300.00	241.46	19.5
	TOTAL SBAA	42,599.26	42,599.26	100,655.91	58,056.65	42.3
	HUMANE SOCIETY					
100-55194-000-00	DOOR COUNTY HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	TOTAL HUMANE SOCIETY	5,000.00	5,000.00	5,000.00	.00	100.0
	DEPARTMENT 198					
100-55198-000-00	SAIL DOOR COUNTY	10,000.00	10,000.00	10,000.00	.00	100.0
	TOTAL DEPARTMENT 198	10,000.00	10,000.00	10,000.00	.00	100.0

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		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
100-55200-111-00	FULL-TIME WAGES - PARKS	50,035.06	50,035.06	104,005.00	53,969.94	48.1
100-55200-112-00	FT OVERTIME WAGES - PARKS	141.49	141.49	4,500.00	4,358.51	3.1
100-55200-121-00	PART-TIME WAGES - PARKS	1,704.31	1,704.31	6,545.49	4,841.18	26.0
100-55200-131-00	RETIREMENT - PARKS	3,568.26	3,568.26	7,601.00	4,032.74	46.9
100-55200-132-00	SOCIAL SECURITY - PARKS	3,847.87	3,847.87	8,767.00	4,919.13	43.9
100-55200-133-00	HEALTH BENEFITS - PARKS	12,811.21	12,811.21	34,648.00	21,836.79	37.0
100-55200-134-00	DENTAL BENEFITS - PARKS	728.25	728.25	2,101.00	1,372.75	34.7
100-55200-135-00	LIFE BENEFITS - PARKS	45.59	45.59	227.00	181.41	20.1
100-55200-136-00	DISABILITY BENEFITS - PARKS	179.04	179.04	398.00	218.96	45.0
100-55200-137-00	HSA BENEFITS - PARKS	1.38	1.38	7,125.00	7,123.62	.0
100-55200-140-00	VISION BENEFITS - PARKS	77.16	77.16	241.00	163.84	32.0
100-55200-200-00	CONTRACTED SERVICES - PARKS	7,366.55	7,366.55	12,500.00	5,133.45	58.9
100-55200-201-00	ELECTRIC & GAS - PARKS	4,807.24	4,807.24	2,250.00	(2,557.24)	213.7
100-55200-202-00	WATER & SEWER - PARKS	2,265.03	2,265.03	4,000.00	1,734.97	56.6
100-55200-205-00	INTERNET - PARKS	767.28	767.28	.00	(767.28)	.0
100-55200-331-00	MEMBERSHIP DUES - PARKS	.00	.00	500.00	500.00	.0
100-55200-333-00	CONF & MTGS - PARKS	.00	.00	1,000.00	1,000.00	.0
100-55200-352-00	MINOR EQUIPMENT & TOOLS - PARK	1,556.21	1,556.21	2,000.00	443.79	77.8
100-55200-353-00	GENERAL SUPPLIES - PARKS	3,933.55	3,933.55	6,500.00	2,566.45	60.5
100-55200-355-00	MEMORIAL BENCH SUPPLIES - PARK	631.29	631.29	4,000.00	3,368.71	15.8
100-55200-358-00	FLOWER POTS - PARKS	4,465.42	4,465.42	5,500.00	1,034.58	81.2
100-55200-361-00	REPAIRS & MAINTENANCE - PARKS	8,715.61	8,715.61	18,000.00	9,284.39	48.4
100-55200-362-00	GROUNDS MAINTENANCE - PARKS	3,199.91	3,199.91	5,000.00	1,800.09	64.0
100-55200-369-00	EQUIPMENT MAINTENANCE - PARKS	835.49	835.49	1,500.00	664.51	55.7
100-55200-402-00	CHEMICALS - PARKS	65.95	65.95	100.00	34.05	66.0
	TOTAL PARKS	111,749.15	111,749.15	239,008.49	127,259.34	46.8
	DOG PARK					
100-55201-200-00	CONTRACTED SERVICES - DOG PARK	1,125.00	1,125.00	1,320.00	195.00	85.2
100-55201-202-00	WATER & SEWER - DOG PARK	117.55	117.55	275.00	157.45	42.8
100-55201-353-00	GENERAL SUPPLIES - DOG PARK	.00	.00	500.00	500.00	.0
	TOTAL DOG PARK	1,242.55	1,242.55	2,095.00	852.45	59.3

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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION PROGRAMS AND EVENTS					
100-55300-111-00	FT WAGES - RECREATION PRO	.00	.00	651.00	651.00	.0
100-55300-131-00	RETIREMENT - RECREATION PRO	.00	.00	48.00	48.00	.0
100-55300-132-00	SOCIAL SECURI - RECREATION PRO	.00	.00	56.00	56.00	.0
100-55300-133-00	HEALTH - RECREATION PRO	.00	.00	231.00	231.00	.0
100-55300-134-00	DENTAL - RECREATION PRO	.00	.00	14.00	14.00	.0
100-55300-135-00	LIFE - RECREATION PRO	.00	.00	1.00	1.00	.0
100-55300-136-00	DISABILITY - RECREATION PRO	.00	.00	2.00	2.00	.0
100-55300-137-00	HSA - RECREATION PRO	.00	.00	48.00	48.00	.0
100-55300-140-00	VISION - RECREATION PRO	.00	.00	2.00	2.00	.0
100-55300-144-00	MILEAGE - RECREATION PRO	667.54	667.54	750.00	82.46	89.0
100-55300-145-00	EXP ALLOWANCE - RECREATION PRO	.00	.00	600.00	600.00	.0
100-55300-358-00	FIREWORKS - RECREATION PRO	15,162.27	15,162.27	9,000.00	(6,162.27)	168.5
100-55300-392-00	MISCELLANEOUS - RECREATION PRO	.00	.00	200.00	200.00	.0
	TOTAL RECREATION PROGRAMS AND EVENTS	15,829.81	15,829.81	11,603.00	(4,226.81)	136.4
	RECREATION FACILITIES					
100-55400-111-00	FULL-TIME WAGES - SPORTS COMPL	10,293.82	10,293.82	19,534.00	9,240.18	52.7
100-55400-112-00	FT OT WAGES - SPORTS COMPLEX	232.45	232.45	188.00	(44.45)	123.6
100-55400-121-00	PART-TIME WAGES - SPORTS COMPL	1,898.21	1,898.21	2,101.00	202.79	90.4
100-55400-131-00	RETIREMENT - SPORTS COMPLEX	717.95	717.95	1,430.00	712.05	50.2
100-55400-132-00	SOCIAL SECURITY - SPORTS COMPL	912.89	912.89	1,668.00	755.11	54.7
100-55400-133-00	HEALTH BENEFITS - SPORTS COMPL	2,993.68	2,993.68	6,930.00	3,936.32	43.2
100-55400-134-00	DENTAL BENEFITS - SPORTS COMPL	185.09	185.09	417.00	231.91	44.4
100-55400-135-00	LIFE BENEFITS - SPORTS COMPLEX	10.60	10.60	33.00	22.40	32.1
100-55400-136-00	DISABILITY BENEFITS - SPORTS C	38.68	38.68	75.00	36.32	51.6
100-55400-137-00	HSA BENEFITS - SPORTS COMPLEX	.00	.00	1,425.00	1,425.00	.0
100-55400-140-00	VISION - SPORTS COMPLEX	21.13	21.13	47.00	25.87	45.0
100-55400-200-00	CONTRACTED SERVICES - SPORTS C	9,000.36	9,000.36	9,300.00	299.64	96.8
100-55400-201-00	ELECTRIC & GAS - SPORTS COMPLE	10,840.47	10,840.47	7,500.00	(3,340.47)	144.5
100-55400-202-00	WATER & SEWER - SPORTS COMPLEX	3,309.92	3,309.92	10,000.00	6,690.08	33.1
100-55400-203-00	TELEPHONE - SPORTS COMPLEX	211.19	211.19	400.00	188.81	52.8
100-55400-205-00	INTERNET - SPORTS COMPLEX	380.00	380.00	.00	(380.00)	.0
100-55400-352-00	MINOR EQUIP & TOOLS - SPORTS C	.00	.00	1,000.00	1,000.00	.0
100-55400-353-00	GENERAL SUPPLIES - SPORTS COMP	1,054.93	1,054.93	1,500.00	445.07	70.3
100-55400-361-00	REPAIRS & MAINT - SPORTS COMPL	3,604.80	3,604.80	5,000.00	1,395.20	72.1
100-55400-362-00	GROUNDS MAINTENANCE - SPORTS C	2,728.74	2,728.74	5,000.00	2,271.26	54.6
100-55400-366-00	BUILDING MAINTENANCE - SPORTS	.00	.00	2,000.00	2,000.00	.0
	TOTAL RECREATION FACILITIES	48,434.91	48,434.91	75,548.00	27,113.09	64.1

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BIKE TRAIL					
100-55403-201-00	ELECTRIC & GAS - BIKE TRAIL	1,664.94	1,664.94	2,000.00	335.06	83.3
100-55403-353-00	GENERAL SUPPLIES - BIKE TRAIL	.00	.00	500.00	500.00	.0
100-55403-361-00	REPAIRS & MAINTENANCE - BIKE T	.00	.00	2,500.00	2,500.00	.0
	TOTAL BIKE TRAIL	1,664.94	1,664.94	5,000.00	3,335.06	33.3
100-56110-111-00	FULL TIME WAGES - FORESTRY	1,374.57	1,374.57	1,628.00	253.43	84.4
100-56110-121-00	PT WAGES - FORESTRY	.00	.00	280.00	280.00	.0
100-56110-131-00	RETIREMENT - FORESTRY	98.93	98.93	119.00	20.07	83.1
100-56110-132-00	SOCIAL SECURITY - FORESTRY	100.40	100.40	139.00	38.60	72.2
100-56110-133-00	HEALTH BENEFITS - FORESTRY	372.85	372.85	577.00	204.15	64.6
100-56110-134-00	DENTAL BENEFITS - FORESTRY	21.10	21.10	35.00	13.90	60.3
100-56110-135-00	LIFE BENEFITS - FORESTRY	1.59	1.59	3.00	1.41	53.0
100-56110-136-00	DISABILITY BENEFITS - FORESTRY	5.88	5.88	6.00	.12	98.0
100-56110-140-00	VISION BENEFITS - FORESTRY	2.12	2.12	4.00	1.88	53.0
100-56110-200-00	CONTRACTED SERVICES - FORESTRY	.00	.00	5,000.00	5,000.00	.0
	TOTAL DEPARTMENT 110	1,977.44	1,977.44	7,791.00	5,813.56	25.4
	DEPARTMENT 200					
100-56200-144-00	MILEAGE - GREEN TIER	.00	.00	250.00	250.00	.0
100-56200-200-00	SERVICES - GREEN TIER	1,000.00	1,000.00	1,000.00	.00	100.0
100-56200-311-00	WEBSITE - GREEN TIER	23.19	23.19	250.00	226.81	9.3
100-56200-325-00	ADS & NOTICES - GREEN TIER	1,350.00	1,350.00	750.00	(600.00)	180.0
100-56200-332-00	EDUCATION - GREEN TIER	150.00	150.00	150.00	.00	100.0
100-56200-353-00	GENERAL SUPPLIES - GREEN TIER	1,050.11	1,050.11	100.00	(950.11)	1050.1
	TOTAL DEPARTMENT 200	3,573.30	3,573.30	2,500.00	(1,073.30)	142.9
	DEPARTMENT 300					
100-56300-200-00	CONTRACTED SERVICES - PLANNING	549.00	549.00	37,800.00	37,251.00	1.5
	TOTAL DEPARTMENT 300	549.00	549.00	37,800.00	37,251.00	1.5

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ECONOMIC DEVELOPMENT					
100-56400-111-00	FULL-TIME WAGES - ZONING	34,844.94	34,844.94	46,991.00	12,146.06	74.2
100-56400-112-00	FT OT WAGES - ZONING	558.75	558.75	.00	(558.75)	.0
100-56400-113-00	COMP TIME - ZONING	40.11	40.11	.00	(40.11)	.0
100-56400-114-00	UNWORKED WAGES - ZONING	2,671.01	2,671.01	.00	(2,671.01)	.0
100-56400-121-00	PART-TIME WAGES - ZONING	17,820.84	17,820.84	19,776.00	1,955.16	90.1
100-56400-131-00	RETIREMENT - ZONING	2,744.21	2,744.21	3,213.00	468.79	85.4
100-56400-132-00	SOCIAL SECURITY - ZONING	4,274.34	4,274.34	3,413.00	(861.34)	125.2
100-56400-133-00	HEALTH - ZONING	7,847.47	7,847.47	6,842.00	(1,005.47)	114.7
100-56400-134-00	DENTAL - ZONING	424.74	424.74	390.00	(34.74)	108.9
100-56400-135-00	LIFE - ZONING	100.03	100.03	180.00	79.97	55.6
100-56400-136-00	DISABILITY - ZONING	147.63	147.63	126.00	(21.63)	117.2
100-56400-137-00	HSA - ZONING	1,428.01	1,428.01	1,188.00	(240.01)	120.2
100-56400-140-00	VISION - ZONING	55.35	55.35	51.00	(4.35)	108.5
100-56400-142-00	RECRUITMENT - ZONING	.00	.00	500.00	500.00	.0
100-56400-143-00	RECOGNITION - ZONING	.00	.00	450.00	450.00	.0
100-56400-144-00	MILEAGE - ZONING	67.73	67.73	500.00	432.27	13.6
100-56400-204-00	CELL PHONE - ZONING	600.05	600.05	1,500.00	899.95	40.0
100-56400-209-00	LEGAL - ZONING	4,477.50	4,477.50	5,000.00	522.50	89.6
100-56400-310-00	COMP SOFTWARE/HARDWARE- ZONING	5,043.15	5,043.15	8,000.00	2,956.85	63.0
100-56400-312-00	IT SUPPORT - ZONING	244.15	244.15	500.00	255.85	48.8
100-56400-321-00	OFFICE SUPPLIES - ZONING	1,098.06	1,098.06	4,000.00	2,901.94	27.5
100-56400-322-00	POSTAGE - ZONING	2,436.45	2,436.45	3,500.00	1,063.55	69.6
100-56400-324-00	PRINTING & COPYING - ZONING	787.74	787.74	1,500.00	712.26	52.5
100-56400-325-00	PUBLIC NOTICES - ZONING	463.86	463.86	1,000.00	536.14	46.4
100-56400-331-00	MEMBERSHIP DUES - ZONING	.00	.00	500.00	500.00	.0
100-56400-332-00	EDUCATION/TRAINING - ZONING	260.00	260.00	500.00	240.00	52.0
100-56400-333-00	CONFERENCES/MEETINGS - ZONING	.00	.00	500.00	500.00	.0
100-56400-512-00	WORK COMP - ZONING	17.70	17.70	701.00	683.30	2.5
	TOTAL ECONOMIC DEVELOPMENT	88,453.82	88,453.82	110,821.00	22,367.18	79.8
	URBAN DEVELOPMENT					
100-56600-200-00	CONTRACTED SERVICES - DEVELOPM	10,152.01	10,152.01	25,000.00	14,847.99	40.6
	TOTAL URBAN DEVELOPMENT	10,152.01	10,152.01	25,000.00	14,847.99	40.6
	ECONOMIC DEVELOPMENT					
100-56700-200-00	CONTRACTED SERVICES - ECONOMIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	.00	10,000.00	10,000.00	.0

VILLAGE OF SISTER BAY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INFORMATION BOOTH					
100-56701-000-00	INFORMATION BOOTH	1,064.23	1,064.23	2,000.00	935.77	53.2
	TOTAL INFORMATION BOOTH	1,064.23	1,064.23	2,000.00	935.77	53.2
	ZONING					
100-56702-000-00	TOURISM ZONE CHARGES	42,058.71	42,058.71	65,000.00	22,941.29	64.7
	TOTAL ZONING	42,058.71	42,058.71	65,000.00	22,941.29	64.7
	DEPARTMENT 703					
100-56703-000-00	DCEDC	.00	.00	3,777.00	3,777.00	.0
	TOTAL DEPARTMENT 703	.00	.00	3,777.00	3,777.00	.0
	DEPARTMENT 705					
100-56705-000-00	BAY LAKES REGIONAL PLANNING	4,326.00	4,326.00	4,386.00	60.00	98.6
	TOTAL DEPARTMENT 705	4,326.00	4,326.00	4,386.00	60.00	98.6
	DEPARTMENT 225					
100-59225-000-00	TRANSFER TO TKH	38,999.99	38,999.99	52,000.00	13,000.01	75.0
	TOTAL DEPARTMENT 225	38,999.99	38,999.99	52,000.00	13,000.01	75.0
	TRANSFER TO					
100-59400-000-00	TRANSFER TO CAPITAL FUND	465,540.01	465,540.01	620,720.00	155,179.99	75.0
	TOTAL TRANSFER TO	465,540.01	465,540.01	620,720.00	155,179.99	75.0
	TOTAL FUND EXPENDITURES	2,314,482.87	2,314,482.87	3,707,953.32	1,393,470.45	62.4
	NET REVENUE OVER EXPENDITURES	1,015,521.50	1,015,521.50	.46	(1,015,521.04)	22076

STAFF REPORT

Date: November 9, 2026

To: Finance Committee

Re: Discussion and Direction on 2027 Budget Funding for a Full-Time or Part-Time Zoning Position

Author(s): Volodymyr Gannik, Financial Specialist / Village Treasurer

Action(s) Requested: Discussion and Direction

BACKGROUND INFORMATION

The Finance Committee is asked to provide guidance on whether the 2027 budget should fund a full-time zoning position at 2,080 annual hours or a part-time zoning position at 1,430 annual hours. The Personnel Committee's zoning job description review materials summarize its August 5 and September 10, 2026 discussions. The proposed annual wages are $75,000 for full-time and $51,562.50 for part-time, with the latter based on 35 hours per week during peak season and 20 hours during the off-season.

In my email to Louise Howson following our phone discussion, I explained that the 1,430-hour position must also account for applicable insurance benefits. As summarized in that email, ETF's September 23, 2026 response confirmed WRS participation from hire for a new employee expected to work at least 1,200 hours annually for at least 12 months, and eligibility for participating ETF benefit programs. The earlier part-time estimate included retirement and payroll taxes but no insurance.

ANNUAL VILLAGE COST COMPARISON

Cost component	**Earlier full-time 2,080 hours**	**Revised part-time 1,430 hours**
Percentage of full-time hours	100%	68.75%
Wages	$75,000.00	$51,562.50
WRS retirement at 7.25%	$5,437.50	$3,738.28
Social Security and Medicare at 7.65%	$5,737.50	$3,944.53
Medical insurance	$23,715.12	$16,304.83
Dental insurance	$1,641.00	$1,128.22
Life insurance	$80.64	$82.50
Vision insurance	$56.64	$49.50
Disability insurance	$336.60	Not included
HSA contribution	$4,850.00	Not included
Workers' compensation	$132.67	$91.21
Total shown in estimate	$116,987.67	$76,901.58

FINANCIAL IMPACT AND ASSUMPTIONS

The revised 1,430-hour estimate is $17,586.97 above the earlier $59,314.61 estimate and $40,086.09 below the earlier full-time estimate. It provides 650 fewer annual hours. These differences compare the estimates as presented and are not a final comparison using identical benefit assumptions.

The full-time estimate includes $4,850 for HSA contributions and $336.60 for disability insurance; the revised part-time estimate includes neither. Life and vision premium assumptions also differ. Staff should reconcile these items and workers' compensation before final budget approval. The revised line items total $76,901.57, one cent below the stated $76,901.58, which should be reconciled to the underlying worksheet.

Wages are prorated from $75,000: $75,000 × 1,430 ÷ 2,080 = $51,562.50. The displayed hourly equivalent of $36.06 is rounded; if used as the actual hourly pay rate, 1,430 hours would equal $51,565.80. Final payroll and budget figures should use the approved rate. Actual costs will depend on coverage elections, approved benefits, and applicable rates.

PROPOSED INSURANCE CONTRIBUTIONS

The proposed formula applies 68.75% (1,430 ÷ 2,080) to the Village's existing full-time insurance contribution percentages. The employee would pay the balance of the premium.

Benefit	Full-time Village share	1,430-hour Village share	1,430-hour employee share
Medical and dental	85%	58.44%	41.56%
Life and vision	100%	68.75%	31.25%

Medical and dental calculations use the unrounded 58.4375% contribution. Insurance proration is a proposed Village policy choice, subject to confirmation under each benefit program. Required WRS contribution rates apply to reportable wages without a further reduction for part-time hours.

RECOMMENDED ACTION(S)

Provide direction on which staffing option to include in the proposed 2027 budget: a full-time zoning position at 2,080 annual hours, with an estimated Village cost of $116,987.67, or a part-time zoning position at 1,430 annual hours, with an estimated Village cost of $76,901.58. These estimates remain subject to the benefit assumptions and adjustments identified above.

If the Committee supports budgeting for the part-time option, refer the proposed insurance proration and related Employee Handbook revisions to the Personnel Committee for review with the Village's HR consultant. That review should address contribution levels, changes in approved hours, PTO, personal days, holidays, HSA contributions, disability coverage, and payments in lieu of insurance, while preserving the existing full-time benefit structure.

Staff should update the proposed 2027 budget based on the Committee's direction and reconcile the remaining cost assumptions. The Personnel Committee should confirm that the selected schedule supports the position's duties and service expectations. Final staffing, funding, job classification, and benefit terms remain subject to Village Board approval.

REFERENCE(S)

STAFF REPORT

Date: August 11, 2026

To: Personnel Committee

Re: Job Description Reviews; Zoning Administrator

BACKGROUND INFORMATION

The Personnel Committee met on August 5, 2026 to conduct an initial review of the proposed Zoning Administrator job description. Recommendations included enhancing references to Short-Term Rental (STR) administration, strengthening interpersonal skill expectations, and restructuring essential functions into grouped categories modeled after the Town of Ledgeview's job description. These updates were incorporated into a revised draft.

On September 10, 2026, the Committee continued review of the job description, discussed organizational chart revisions, and evaluated full-time and part-time staffing scenarios and compensation ranges. These discussions helped refine the proposed position structure and associated budget planning.

SUMMARY

Job Description Revisions

During the September 10 meeting, the Committee directed the following additional changes:

- Add liaison duties for the Plan Commission and Zoning Board of Appeals, including coordination with chairpersons.
- Remove references to Ledgeview's customer service model.
- Retain notation that the position does not supervise other employees.
- Affirm that administering STR permits and enforcing STR-related ordinances does not create a structural conflict of interest because the current Code Compliance Officer already performs integrated enforcement and permitting duties.

Organizational Chart Updates

The Committee requested several modifications to the draft organizational chart, including:

- Replacing "Zoning Administrator" with"Code Compliance Officer (Part Time)" to reflect the current structure.
- Adding FTE counts within each position box.
- Clarifying the Village Board box to show 1 President and 6 Trustees.
- Retaining Friends of the Ice Rink as a community partner.

Compensation and Budget Analysis

The September 10th meeting included an extended discussion on weekly workload expectations and compensation planning:

- Estimated staffing needs of 35 hours/week in peak season and 20 hours/week off-season, supporting consideration of a full-time position.
- Request to evaluate a full-time salaried scenario (placeholder salary: $75,000) and a part-time hourly scenario (1040 hours/year at $36.06/hour).
- Staff prepared cost projections and compensation schedules comparing scenarios, including benefit load assumptions.
    - Full-time cost (2080) estimate totals $117k.
    - 35 hrs peak season/20 off-season (1430 hrs) estimate totals $59k.
    - Part-time (1040) totals $40k

Compensation Schedule Development

The Personnel Committee requested a position-specific wage ladder for Administration Department positions. The resulting compensation schedule includes step progressions and longevity adjustments, including a 15-step progression for the Zoning Administrator, beginning at $36.06/hour and advancing up to $56.68/hour.

NEXT STEPS & COMMITTEE REQUESTS

Based on direction from September 10th meeting:

- Village Staff will present the finalized job description, organizational chart, and compensation options at the next Personnel Committee meeting (now).
- A recommendation is needed regarding whether the Village should move forward with full-time, part-time, or hybrid staffing for recruitment in 2027.
- Pending Committee approval, these materials will be forwarded to the Village Board at its October meeting.

ATTACHMENTS

1. Zoning Administrator Proposal Packet

VILLAGE OF SISTER BAY
JOB DESCRIPTION

Job Title: Zoning Administrator
Reports To: Village Administrator
Employment Category: Full-Time
Approved By: Village Board

Department: Administration
FLSA Classification: Exempt
Pay Type: [Pay Type]
Approval Date: [Date]

JOB SUMMARY

The Zoning Administrator is responsible for administering and enforcing the Village of Sister Bay's zoning ordinances and related municipal codes. This position manages zoning and land-use applications, conducts development reviews and inspections, and ensures compliance with Village ordinances and applicable state regulations. Work involves interpreting zoning rules, providing customer service to residents and developers, maintaining official zoning records, and supporting the Plan Commission and Village Board. A significant portion of this role includes processing short-term rental applications, monitoring compliance, and responding to associated violations, consistent with duties performed by the Village's Code Compliance Officer. The position requires independent judgment, professionalism, and fair, consistent decision-making. Some on-call hours may be required.

ESSENTIAL DUTIES AND RESPONSIBILITIES

Zoning Administration & Permit Processing

- Review, process, and issue zoning and land-use permits including rezoning requests, conditional use permits, variances, land divisions, development agreements, site plans, and related applications.
- Ensure applications are complete and compliant with ordinances; advise applicants when standards are not met and identify alternatives or appeal processes.
- Interpret zoning ordinances and provide written and verbal determinations to applicants, staff, and elected officials.
- Maintain complete and accurate records of all zoning permits, maps, amendments, conditional uses, variances, appeals, and enforcement actions.
- Assist with long-range planning initiatives, Comprehensive Plan updates, zoning code revisions, and ordinance amendments.

Development Review & Coordination

- Conduct detailed reviews of residential, commercial, industrial, and multifamily development proposals for zoning and land-use compliance.
- Collaborate with the Building Inspector and other departments on inspections, site plan reviews, and project coordination.
- Provide technical support and present recommendations to the Plan Commission and Zoning Board of Appeals at scheduled meetings.

Code Enforcement & Investigations

- Investigate zoning complaints, conduct field inspections, take photographs and measurements, and prepare documentation of violations.
- Issue notices of violation, corrective orders, citations, and follow up to ensure compliance.
- Prepare reports and appear in municipal or circuit court as needed for enforcement actions, consistent with duties in the Code Compliance Officer role.
- Conduct visual inspections of properties in response to zoning, nuisance, property maintenance, and short-term rental complaints.
- Coordinate with the Administrator to ensure consistent enforcement of Village ordinances.

Short-Term Rental (STR) Administration

- Process STR permit applications, maintain tracking logs, and monitor compliance with STR regulations.
- Investigate STR-related violations, communicate with property owners, and document enforcement actions.
- Assist residents, property managers, and renters in understanding STR requirements.

Customer Service & Public Interaction

- Provide exceptional customer service by answering zoning questions, guiding applicants through processes, and simplifying complex regulations—aligned with the customer-service model.
- Meet with citizens to explain ordinance requirements, review compliance issues, and work toward cooperative solutions.
- Assist walk-in visitors and respond promptly to inquiries, complaints, and requests for information.

Administrative Duties

- Draft memos, reports, notices, resolutions, and correspondence related to zoning matters.
- Liaison duties to the Plan Commission and Zoning Board of Appeal, including preparation of agendas, packets, maps, reports, visuals, and meeting minutes.
- Maintain departmental files, logs, databases, and forms; update zoning-related website content.
- Participate in training, workshops, and conferences to maintain up-to-date knowledge of zoning and planning practices.

Secondary, Incidental Duties and Responsibilities

- Assist other Village departments with projects requiring zoning expertise.
- Support floodplain administration, GIS updates, and comprehensive planning efforts.
- Provide organized record sets to administration for retention and legal compliance.
- Perform other duties as assigned that relate logically to this position's purpose.

Minimum Education and Experience Requirements:

- Bachelor's degree in urban planning, Public Administration, Geography, Architecture, Environmental Studies, Engineering, Criminal Justice, or a related field.
- Two years of equivalent combination of relevant experience such as construction project management, architectural project management, real estate/title research, zoning administration, GIS administration, building inspection administration, or environmental permitting.
- Experience in zoning administration, planning, permit review, or code enforcement.
- Valid Wisconsin driver's license.

Knowledge, Skills, and Abilities:

- Strong interpersonal and customer-service skills; ability to communicate complex regulations clearly and empathetically.
- Ability to interpret and enforce ordinances, plans, development documents, blueprints, and legal descriptions.
- Skilled in problem-solving, research, data analysis, and project management.
- Ability to manage multiple priorities, meet deadlines, and maintain attention to detail.
- Proficiency with Microsoft Office; GIS experience preferred.

Work Environment/Physical Demands:

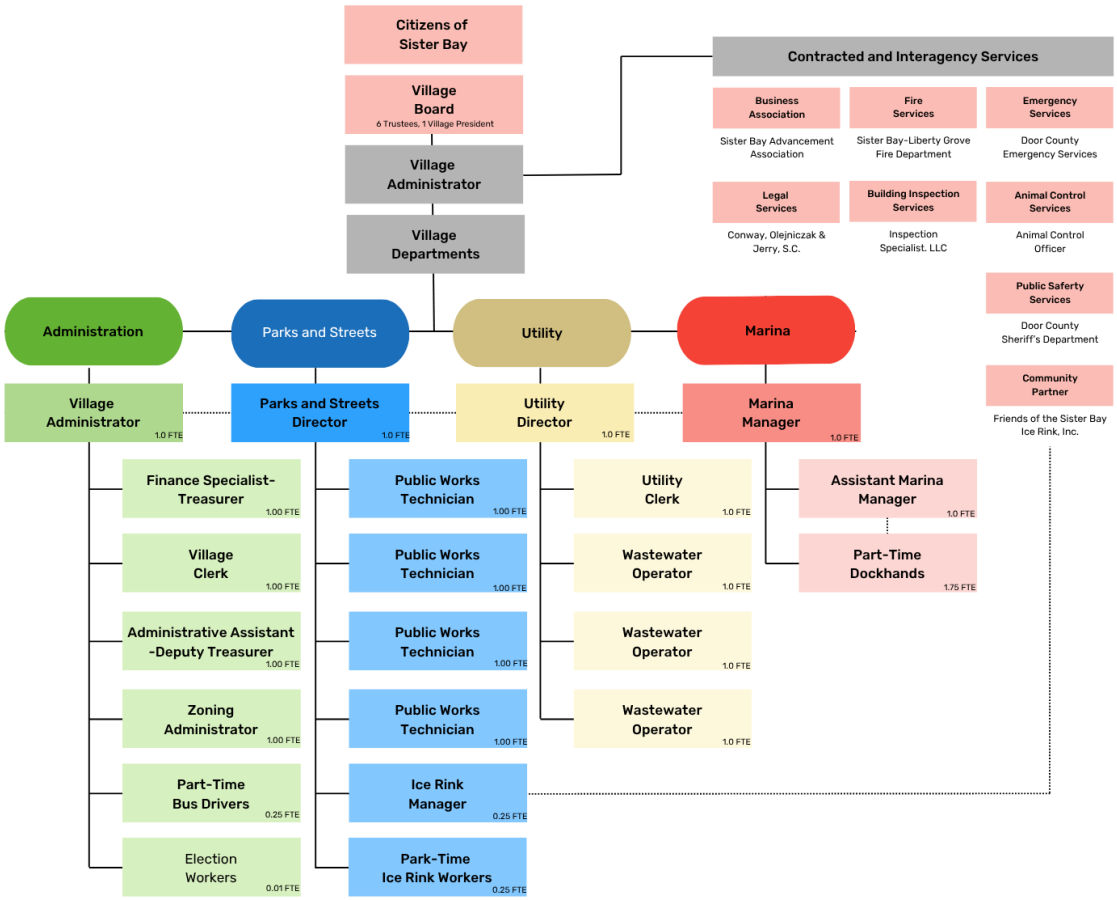
- Work is performed primarily in an office setting with periodic outdoor inspections in varying weather conditions.
- Must be able to stand, walk, sit, communicate clearly, take measurements, and use standard office and inspection equipment.
- Occasional lifting of 30 lbs. may be required.
- Inspections may involve driving in high-traffic or stressful conditions; occasional court appearances may require professionalism under pressure.

Supervision / Decision-Making:

- This position does not supervise other employees.
- Decisions made significantly impact Village operations and development activities.
- Works under the general direction of the Village Administrator with direct accountability for results.

This job description is intended to describe the functions and minimum requirements for the performance of this job and does not constitute an employment contract. Duties may be added, changed, or removed as needed by the Village Board.

Proposed, Organizational Structure



Proposed, FTE

DEPARTMENT/FUNCTION	ACTUAL 2026		PROPOSED 2027	
	FT	PT	FT	PT
VILLAGE BOARD AND COMMITTEES				
Village Board and Committees	0.00	**0.01**	0.00	0.01
Total Village Board and Committees:	**0.00**	**0.01**	**0.00**	**0.01**
ADMINISTRATION				
Village Administrator	**1.00**	0.00	**1.00**	0.00
Finance Specialist/Treasurer	**1.00**	0.00	**1.00**	0.00
Village Clerk	**1.00**	0.00	**1.00**	0.00
Administrative Assistant/Deputy Clerk	**1.00**	0.00	**1.00**	0.00
Code Compliance Officer	0.00	**0.50**	0.00	0.00
Zoning Administrator	0.00	0.00	**TBD**	**TBD**
Part-Time Bus Driver	0.00	**0.25**	0.00	**0.25**
Election Workers	0.00	**0.01**	0.00	**0.01**
Total Administration:	**4.00**	**0.76**	**4.00**	**0.26**
PARKS AND STREETS				
Parks and Streets Director	**1.00**	0.00	**1.00**	0.00
Public Works Technician	**1.00**	0.00	**1.00**	0.00
Public Works Technician	**1.00**	0.00	**1.00**	0.00
Public Works Technician	**1.00**	0.00	**1.00**	0.00
Public Works Technician	**1.00**	0.00	**1.00**	0.00
Ice Rink Manager	0.00	**0.25**	0.00	**0.25**
Part-Time Ice Rink Workers	0.00	**0.25**	0.00	**0.25**
Total Parks and Streets:	**5.00**	**0.50**	**5.00**	**0.50**
UTILITIES				
Utility Director	**1.00**	0.00	**1.00**	0.00
Utility Clerk	**1.00**	0.00	**1.00**	0.00
Wastewater Operator	**1.00**	0.00	**1.00**	0.00
Wastewater Operator	**1.00**	0.00	**1.00**	0.00
Wastewater Operator	**1.00**	0.00	**1.00**	0.00
Total Utilities:	**5.00**	**0.50**	**5.00**	**0.50**
MARINA				
Marina Manager	**1.00**	0.00	**1.00**	0.00
Assistant Marina Manager	**1.00**	0.00	**1.00**	0.00
Part-Time Dockhands	0.00	**1.75**	0.00	**1.75**
Total Marina:	**9.00**	**2.25**	**9.00**	**2.25**
TOTAL DEPARTMENT/FUNCTION:	**23.00**	**4.02**	**24.00**	**3.52**

Proposed, Full-Time Scenario (40 hrs):

2027 Wage and Salary Cost Estimate

Position:	Zoning Administrator
FLSA Classification:	Exempt
Pay Type:	Salaried
Base Department:	Administration
Base Dept. No.:	TBD

Employee:	**ER Pd**	**Chg**	**Zoning & Code Compliance**
2027 Budgeted Hours			2080
Base Wage Rate			$75,000.00
2027 Base Wage			$75,000.00
2027 Hourly Wage			$36.06
Hours			$2,080.00
Hourly Cost			$0.00
Total FT Labor			$75,000.00
2027 PT Base Wage			$0.00
2027 PT Hourly Rate			$36.06
PT Overtime Hours			$0.00
PT Overtime Cost			$0.00
Total Part-time Labor			$0.00
Other Wages or Bonuses			$0.00
2027 Wages			**$75,000.00**
Retirement	7.25%	0%	$5,437.50
Social Security	7.65%	0%	$5,737.50
EE Health Insurance	85%	0%	$23,715.12
Dep Health Insurance	85%	5%	$0.00
Dental Insurance	85%	0%	$1,641.00
Life Insurance	100%	0%	$80.64
Disability Insurance	100%	0%	$336.60
HSA Benefits	100%	0%	$4,850.00
Vision Insurance	100%	0%	$56.64
Workers Compensation Cost	84%	0%	$132.67
Total Cost			**$116,987.67**

Assumptions:

(1) The position is exempt/salaried with a base wage of $75,000, including benefits.

(2) The position is based on 2080 budgeted hours.

(3) The position would elect all eligible benefits.

Proposed, Part-Time Scenario (20/35 hrs):

2027 Wage and Salary Cost Estimate

Position:	Zoning Administrator
FLSA Classification:	Non-Exempt
Pay Type:	Hourly
Base Department:	Administration
Base Dept. No.:	TBD

Employee:	**ER Pd**	**Chg**	**Zoning & Code Compliance**
2027 Budgeted Hours			1430
Base Wage Rate			$51,562.50
2027 Base Wage			$0.00
2027 Hourly Wage			$0.00
Hours			1430
Hourly Cost			$0.00
Total FT Labor			$0.00
2027 PT Base Wage			$51,562.50
2027 PT Hourly Rate			$36.06
PT Overtime Hours			$0.00
PT Overtime Cost			$0.00
Total Part-time Labor			$51,562.50
Other Wages or Bonuses			$0.00
2027 Wages			**$51,562.50**
Retirement	7.25%	0%	$3,738.28
Social Security	7.65%	0%	$3,944.53
EE Health Insurance	0%	0%	$0.00
Dep Health Insurance	85%	5%	$0.00
Dental Insurance	0%	0%	$0.00
Life Insurance	0%	0%	$0.00
Disability Insurance	0%	0%	$0.00
HSA Benefits	0%	0%	$0.00
Vision Insurance	0%	0%	$0.00
Workers Compensation Cost	84%	0%	$69.30
Total Cost			**$59,314.61**

Assumptions:

(1) The position is non-exempt/hourly with a base hourly wage of $36.06.

(2) The position is based on 1430 budgeted hours (20 hours per week during the off season and 35 hours per week during the peak season), which equates to a base wage of $51,562.50.

(3) The position would only be eligible for Retirement (WRS) and Social Security benefits.

Proposed, Part-Time Scenario (20hrs):

2027 Wage and Salary Cost Estimate

Position:	Zoning Administrator
FLSA Classification:	Non-Exempt
Pay Type:	Hourly
Base Department:	Administration
Base Dept. No.:	TBD

Employee:	**ER Pd**	**Chg**	**Zoning & Code Compliance**
2027 Budgeted Hours			1040
Base Wage Rate			$37,500.00
2027 Base Wage			$0.00
2027 Hourly Wage			$0.00
Hours			1040
Hourly Cost			$0.00
Total FT Labor			$0.00
2027 PT Base Wage			$37,500.00
2027 PT Hourly Rate			$36.06
PT Overtime Hours			$0.00
PT Overtime Cost			$0.00
Total Part-time Labor			$37,500.00
Other Wages or Bonuses			$0.00
2027 Wages			**$37,500.00**
Retirement	0	0%	$0.00
Social Security	7.65%	0%	$2,868.75
EE Health Insurance	0%	0%	$0.00
Dep Health Insurance	85%	5%	$0.00
Dental Insurance	0%	0%	$0.00
Life Insurance	0%	0%	$0.00
Disability Insurance	0%	0%	$0.00
HSA Benefits	0%	0%	$0.00
Vision Insurance	0%	0%	$0.00
Workers Compensation Cost	84%	0%	$50.40
Total Cost			**$40,419.15**

Assumptions:

(4) The position is non-exempt/hourly with a base hourly wage of $36.06.

(5) The position is based on 1040 budgeted hours (20 hours per week), which equates to a base wage of $37,500.

(6) The position would only be eligible for Social Security benefits.

Proposed, Compensation Schedule

Administration Positions

	Step Adjustment				Longevity Adjustment					Longevity Adjustment					
	3%				5%					5%					
Position	**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**	**Step 8**	**Step 9**	**Step 10**	**Step 11**	**Step 12**	**Step 13**	**Step 14**	**Step 15**
Village Clerk - Certified	$30.50	$31.42	$32.36	$33.33	$34.33	$36.04	$37.13	$38.24	$39.39	$40.57	$42.60	$43.87	$45.19	$46.55	$47.94
Village Clerk - Uncertified	$29.00	$29.87	$30.77	$31.69	$32.64	$34.27	$35.30	$36.36	$37.45	$38.57	$40.50	$41.72	$42.97	$44.26	$45.59
Deputy Clerk - Certified	$26.50	$27.30	$28.11	$28.96	$29.83	$31.32	$32.26	$33.22	$34.22	$35.25	$37.01	$38.12	$39.26	$40.44	$41.66
Deputy Clerk - Uncertified	$25.00	$25.75	$26.52	$27.32	$28.14	$29.54	$30.43	$31.34	$32.28	$33.25	$34.92	$35.96	$37.04	$38.15	$39.30
Financial Specialist/Treasurer	$37.50	$38.63	$39.78	$40.98	$42.21	$44.32	$45.65	$47.02	$48.43	$49.88	$52.37	$53.94	$55.56	$57.23	$58.95
Admin. Assistant/Deputy Clerk	$25.00	$25.75	$26.52	$27.32	$28.14	$29.54	$30.43	$31.34	$32.28	$33.25	$34.92	$35.96	$37.04	$38.15	$39.30
Admin. Assistant/Deputy Treasurer	$26.50	$27.30	$28.11	$28.96	$29.83	$31.32	$32.26	$33.22	$34.22	$35.25	$37.01	$38.12	$39.26	$40.44	$41.66
Administrative Assistant	$24.00	$24.72	$25.46	$26.23	$27.01	$28.36	$29.21	$30.09	$30.99	$31.92	$33.52	$34.52	$35.56	$36.63	$37.73
~~**Compliance Officer**~~	~~$25.00~~	~~$25.75~~	~~$26.52~~	~~$27.32~~	~~$28.14~~	~~$29.54~~	~~$30.43~~	~~$31.34~~	~~$32.28~~	~~$33.25~~	~~$34.92~~	~~$35.96~~	~~$37.04~~	~~$38.15~~	~~$39.30~~
Zoning Administrator	$36.06	$37.14	$38.26	$39.40	$40.59	$42.62	$43.89	$45.21	$46.57	$47.96	$50.36	$51.87	$53.43	$55.03	$56.68

Volodymyr Gannik

From: Volodymyr Gannik
Sent: Monday, October 26, 2026 4:09 PM
To: Louise Howson; Nate Bell
Cc: Julie Thyssen; Sarah Bertges
Subject: Proposed Zoning Administrator Position—2027 Cost Estimate, Benefit Proration, and Employee Handbook Revisions

Hi Louise,

As we discussed on the phone, please see below the assumptions and proposed actions for the Zoning Administrator position.

The proposed position is budgeted for **1,430 annual hours**, equivalent to **68.75% of a full-time, 2,080-hour position**, with annual wages of **$51,562.50**.

In its September 23, 2026 response, ETF confirmed that a new employee expected to work at least 1,200 hours annually and remain employed for at least 12 months qualifies for WRS participation beginning on the date of hire. ETF also confirmed eligibility for the ETF-administered benefits in which the Village participates. Accordingly, the position's budget must account for applicable insurance benefits in addition to retirement and payroll taxes.

The ETF-administered insurance benefits the Village offers are **medical, dental, vision, and life**. The Village's current benefit structure is designed around full-time employment, with the Village paying **85% of medical and dental premiums** and **100% of life and vision insurance premiums**. The attached **2027 Wage and Salary Cost Estimate** proposes prorating these contributions based on the position's scheduled hours:

Benefit	Full-time Village share	Proposed Village share at 1,430 hours	Employee share
Medical insurance	85%	**58.44%**	**41.56%**
Dental insurance	85%	**58.44%**	**41.56%**
Life insurance	100%	**68.75%**	**31.25%**
Vision insurance	100%	**68.75%**	**31.25%**

The calculations are:

- **Position percentage:** 1,430 ÷ 2,080 = **68.75%**.
- **Medical and dental:** 85% × 68.75% = **58.4375%**, displayed as **58.44%**.
- **Life and vision:** 100% × 68.75% = **68.75%**.

For illustration, on a **$1,000 monthly medical or dental premium**, the Village would pay approximately **$584.38**, and the employee would pay the remaining **$415.62**, using the unrounded contribution percentage.

The attached screenshot provides the following annual Village cost estimate:

Cost component	Village contribution rate used	Estimated annual Village cost
Wages	—	$51,562.50
WRS retirement	7.25% of reportable wages	$3,738.28
Social Security and Medicare	7.65% of applicable wages	$3,944.53
Medical insurance	**58.44% of premium**	**$16,304.83**
Dental insurance	**58.44% of premium**	**$1,128.22**
Life insurance	**68.75% of premium**	**$82.50**
Vision insurance	**68.75% of premium**	**$49.50**
Workers' compensation	Per worksheet calculation	$91.21
Total shown in the estimate		**$76,901.58**

Actual costs will depend on applicable rates, coverage elections, and final benefit terms.

Employee Handbook revisions and policy adoption

My understanding is that our Employee Handbook is structured around full-time employees and the existing **85% Village/15% employee medical and dental premium split**. If the Board approves a position that is part-time under the Village's employment classifications but qualifies for benefits under ETF requirements, I believe the Handbook should be revised **before the position is filled**. I am not an HR specialist, but I have completed several HR-related courses, and this is an area I believe we need to address with our HR consultant.

The revised policy should use simple, understandable language distinguishing **eligibility for benefits** from **how much the Village pays toward those benefits**. It should preserve the Village's **40-hour-per-week full-time standard** and the existing contribution structure for current full-time employees, while establishing a separate, consistent approach for benefit-eligible part-time employees.

The policy should clearly define:

- **Full-time employment:** A regularly scheduled 40-hour workweek, using 2,080 annual hours as the proration benchmark.
- **Part-time benefit eligibility:** Based on applicable WRS and ETF program requirements.
- **Village and employee contributions:** The approved contribution formula for each insurance benefit and the employee's responsibility for the remaining premium.
- **Changes in scheduled hours:** How those changes affect contributions and when adjustments take effect. The Village could consider defined full-time-equivalent categories, such as **0.6 FTE or 0.7 FTE**, similar to arrangements used in hospital systems. There are different approaches; we need to determine which works best for the Village of Sister Bay and is permitted under our benefit programs.
- **Other benefits:** Eligibility for paid time off, personal days, holidays, HSA contributions, and any payment in lieu of insurance.

I recommend working through this with our HR consultant to make sure all aspects are covered.

Without clear policy language, the Village risks inconsistent treatment, disputes over contribution levels, and unbudgeted costs if additional part-time employees qualify for coverage and receive the

same Village premium contributions as full-time employees. We also need to address situations where a current full-time employee requests a reduced schedule but expects to retain the same Village-paid benefits. Any change in scheduled hours would still require Village approval, but the policy should clearly explain its effect on benefits.

Again, my goal is to avoid exposing the Village of Sister Bay to unnecessary financial and legal risks. Establishing clear language now would support fairness and consistency while preserving our full-time employment standard.

The proposed insurance proration is a **Village policy choice, not an automatic WRS requirement**, and we need to confirm that it is compatible with the applicable ETF programs before adoption.

Required WRS contribution rates would continue to apply to reportable earnings without an additional reduction for part-time hours.

Best,

2027 Wage and Salary Cost Estimate

Position:	Zoning Administrator
FLSA Classification:	Exempt
Pay Type:	Salaried
Base Department:	Administration
Base Dept. No.:	TBD
Organization COLA:	0.00%
/orkers Compensation (per $100)	
Office & Clerical	0.16
Village Operations	3.39
Water Operations	2.59

Employee:	ER Pd	Chg	Zoning & Code Compliance
2027 Budgeted Hours			1430
Base Wage Rate			$51,562.50
2027 Base Wage			$51,562.50
2027 Hourly Wage			$36.06
Hours			1430
Hourly Cost			$0.00
Total FT Labor			$51,562.50
2027 PT Base Wage			$0.00
2027 PT Hourly Rate			$36.06
PT Overtime Hours			$0.00
PT Overtime Cost			$0.00
Total Part-time Labor			$0.00
Other Wages or Bonuses			$0.00
2027 Wages			$51,562.50
Retirement	7.25%	0%	$3,738.28
Social Security	7.65%	0%	$3,944.53
EE Health Insurance	58.44%	0%	$16,304.83
Dep Health Insurance	0.00%	0%	$0.00
Dental Insurance	58.44%	0%	$1,128.22
Life Insurance	68.75%	0%	$82.50
Disability Insurance	0.00%	0%	$0.00
HSA Benefits	0.00%	0%	$0.00
Vision Insurance	68.75%	0%	$49.50
Workers Compensation Cost	84.00%	0%	$91.21
Total Cost			$76,901.58

Benefit premium allocation

Percentage of full-time hours

Village share of total premium

Employee share of total premium

Village payment on a $1,000 monthly premium

Employee payment on a $1,000 mon premium

Vlad Gannik

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Village of Sister Bay

Finance Committee Staff Report

Meeting: November 9, 2026 | Prepared by: Vlad Gannik
Subject: 2027 Capital Improvement Plan Funding and 2027–2031 Plan Update

Background and status

The Village's 2027–2031 Capital Improvement Plan remains a work in progress. Following the Administrator's departure, technical issues were identified in the existing files, including broken links and disorganized or misaligned data. I am reconstructing and reconciling the files, with the goal of completing the updated plan for the Village Board meeting and budget public hearing.

The immediate priority is to accurately reflect the proposed 2027 CIP funding of $1,848,202. The longer-term schedule remains under reconstruction and should be treated as preliminary.

Proposed 2027 funding

Project	Proposed Funding
Village Administration Building Demolition	$75,000.00
Village Hall Painting	$25,000.00
Post Office Painting	$15,000.00
Highway 57 Trail	$17,202.00
Marina Restrooms	$150,000.00
Logerquist Re-Roofing	$10,000.00
Broom Flail Mower	$20,000.00
Annual Road Improvements	$100,000.00
Mill Road Reconstruction	**$1,132,000.00**
Fire SCBA	$35,000.00
Fire Engine 6	$108,500.00
Fire Maintenance	$15,000.00
Fire Flooring	$35,000.00
Ice Rink Community Center	$100,000.00
Library Painting	$5,000.00
Library Parking Lot	$2,500.00
Library Concrete Work	$3,000.00
Total Proposed 2027 Funding	**$1,848,202.00**

Funding approach

Of the total, $1,132,000 is proposed to be set aside for future Mill Road reconstruction. This allocation would remain flexible based on the year-end budget position, available funds, and final budget decisions. The remaining $716,202 ($1,848,202 − $1,132,000) is anticipated to fund the other listed 2027 CIP projects through sources other than the levy.

2027-2031 Village of Sister Bay CIP

https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:a13711e7-8711-4481-a7d8-cbbe7ac88dee

Mill Road Reconstruction Funding Proposal

Working Proposal

Prepared by Vlad Gannik for the November 9, 2026 Finance Committee Meeting

Status: Working proposal. Allocations, transfers, revenue projections, and accounting corrections remain subject to verification and approval. Audit balances cited below are from the 2025 Final Audit, as reported in the supplied notes.

I propose combining existing PRAT resources, capital reallocations, a proposed 2027 transfer, and projected PRAT tax collections to fund Mill Road reconstruction with available Village resources and reduce or avoid borrowing. The illustration totals **$2,909,107.07**, before future interest and any available marina bathroom surplus, and before deducting other PRAT spending or commitments.

The goal is to have sufficient funding available when construction is fully underway. Whether the Village can fully self-fund the project will depend on final project costs, actual collections, approved transfers, existing obligations, and the timing of cash receipts and construction payments, but I strongly believe it is possible.

1. Allocate capital interest to Mill Road reconstruction

Dedicate the following net amounts identified in Baird's reconciliation to Mill Road reconstruction, with corresponding transfers to the PRAT Capital Fund:

Year per Baird memo	Amount
2023	$30,199.52
2024	$75,780.57
2025	$83,823.79
Total	**$189,803.88**

These are existing resources to be reassigned. Confirm that the amounts remain available and have not already been designated or spent. Continue reserving future Capital Projects Fund interest available for allocation for Mill Road, subject to existing restrictions and commitments. Future interest is not included in the illustration.

2. Reclassify identified 2025 costs to PRAT at year end 2026

Robert E. Lee & Associates project	Amount
Mill Road	$1,551.75
Canterbury/Applewood Road Mapping	$943.75
Mill Road	$587.75
Mill Road	$31,007.53
Total	**$34,090.78**

I propose completing this correction as of December 31, 2026. Moving the expenses from Capital to PRAT reduces PRAT's balance and benefits Capital. The mapping expense is part of the PRAT correction but is not a Mill Road cost.

Confirm with the auditor that the correction has not already been reflected in the audited PRAT balance or subsequently posted. Baird's memo refers both to auditor reclassification and recommended reclassification; posting status remains unresolved. The illustration deducts the correction once and does not separately add the resulting Capital reimbursement to Mill Road funding.

3. Preserve the ice rink emergency balance and consider reallocation

Retain the **$52,297** audited year-end 2025 Ice Rink Fund balance for emergency needs as the group assumes management. Emergency uses, approval authority, and responsibilities should be defined under the management agreement. This separate balance is excluded from Mill Road funding.

Baird's Capital Projects Fund reserve table shows **$575,000** for Ice Rink. The memo discusses a $500,000 budget amount and a $75,000 CIP beginning balance. I have not found documentation supporting the additional $75,000 designation.

I propose reallocating **$75,000** to Mill Road, conditional on confirming that these are actual available resources without an applicable commitment or restriction. The calculation is $575,000 − $500,000 = $75,000.

The proposal assumes a possible spreadsheet formula or allocation error; that explanation has not been established. If the error overstated actual resources, correcting it would not create money to reallocate. 500,000 confirmed that funds were paid out.

4. Allocate the remaining unallocated funds

The working assumption is that Baird's **$226,642.06** Unallocated category already includes the 2023 and 2024 interest amounts in Section 1. Deduct those amounts when calculating the additional allocation to avoid counting them twice.

Calculation	Amount
Unallocated category	$226,642.06
Less 2023 interest included in Section 1	($30,199.52)
Less 2024 net interest included in Section 1	($75,780.57)
Additional remainder proposed for Mill Road	**$120,661.97**

The two interest amounts total $105,980.09; $226,642.06 − $105,980.09 = $120,661.97. The proposal consistently uses Baird's $30,199.52 for 2023 rather than the previously typed $30,199.62.

Confirm the composition of Unallocated and any prior designations. The screenshot separately lists 2025 Interest Income of $85,677.54 and CIP Expense of ($1,853.75), which net to the $83,823.79 already included in Section 1. The gross interest is not added again.

5. Set aside the proposed 2027 transfer for Mill Road

Include **$1,132,000** in the proposed 2027 budget for transfer from the General Fund to capital funding for Mill Road reconstruction.

The amount is intended to remain flexible based on the year-end budget position, available funds, and final budget decisions. Any adjustment is subject to Finance Committee review and recommendation and Village Board approval. Each dollar of change would increase or decrease the funding illustration by the same amount.

6. Retain marina bathroom funding and redirect any surplus

I propose retaining the **$150,000 budgeted for 2027** for the marina public bathrooms as part of the **$300,000 total project allocation**, to cover potential costs above the current estimate.

Once the project is completed and all invoices and outstanding obligations are accounted for, reallocate any available portion of the $300,000 allocation to Mill Road reconstruction in 2027, subject to confirmation of availability and Village Board approval.

No bathroom surplus is included in the funding illustration because final project costs and the remaining balance are not yet known. Any amount approved for reallocation would be additional funding for Mill Road.

7. Add projected PRAT tax revenue for 2026 and 2027

The Village may collect **$700,000 or more in PRAT tax revenue over 2026 and 2027 combined**, based on the projection supplied for this proposal. The illustration uses $700,000 as the combined two-year assumption; it does not assume $700,000 in each year.

For illustration, the full $700,000 is added to potential resources. Gross tax collections are not automatically available for Mill Road: reconcile actual and projected collections with all other PRAT expenditures, approved projects, transfers, restrictions, and commitments before determining the net amount that can be reserved.

8. Projected resources for Mill Road reconstruction

Component	Amount	Running total
December 31, 2025 PRAT balance, 2025 Final Audit pp. 69–70	$725,732.00	$725,732.00
Expense correction, if not already posted	($34,090.78)	$691,641.22
2023–2025 net interest allocation	$189,803.88	$881,445.10
Conditional ice rink capital reallocation	$75,000.00	$956,445.10
Additional unallocated remainder	$120,661.97	$1,077,107.07
Proposed 2027 General Fund transfer	$1,132,000.00	$2,209,107.07
Projected 2026–2027 PRAT tax revenue combined	$700,000.00	**$2,909,107.07**

This is an illustrative funding total, not a current available balance or a verified cash-flow forecast. It assumes the proposed allocations are available and approved. Other 2026–2027 PRAT spending and commitments must be deducted. Future available interest, collections above $700,000, and any approved bathroom surplus would increase the total.

9. Potential borrowing costs avoided

This strategy could place the Village in a position to self-fund Mill Road reconstruction when construction is fully underway, provided the final project cost and payment schedule fit within confirmed available resources. It could avoid substantial interest and financing charges.

For comparison only, assume **$3,000,000 of borrowing over 20 years**, with equal annual payments at a fixed rate of 5.5%. Higher hypothetical rates illustrate the effect of a more expensive borrowing environment.

Hypothetical fixed rate	Annual payment	Total payments over 20 years	Total interest
5.5%	**$251,038**	**$5,020,760**	**$2,020,760**
6.0%	$261,554	$5,231,073	$2,231,073
6.5%	$272,269	$5,445,384	$2,445,384

Amounts are rounded to the nearest dollar, using unrounded payments for totals. The calculation assumes one payment at each year-end, full amortization over 20 years, and no refinancing or early repayment. Annual payment = principal × rate ÷ [1 − (1 + rate) raised to the power of −20].

Hypothetical savings: Fully avoiding a $3 million loan at 5.5% under this repayment structure would avoid approximately **$2.02 million in nominal interest over 20 years**, plus any issuance and financing charges that would otherwise be incurred. At the higher rates shown, avoided interest would be greater. Actual savings depend on the amount borrowed, market pricing, repayment structure, and fees. These are illustrative rates, not current market quotes; fees are not estimated, and the comparison does not deduct investment earnings forgone by using cash.

The **$3 million borrowing example is not a confirmed project cost**. If project costs were $3 million, the $2,909,107.07 illustration would be **$90,892.93 short before other PRAT spending and commitments**. Additional available interest, tax revenue above the projection, or an approved marina bathroom surplus could help close that gap. A final cost estimate and cash-flow review are needed before concluding that borrowing can be fully avoided.

2027-2031 CAPITAL IMPROVEMENT PLAN

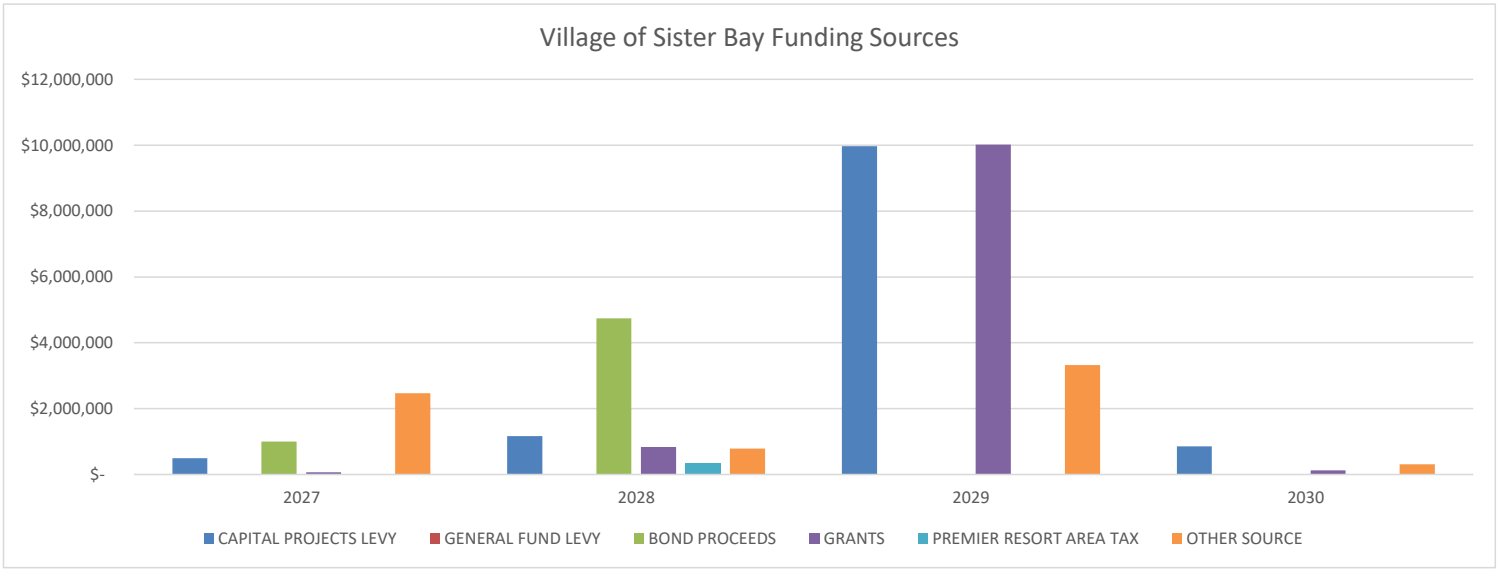
Village of Sister Bay



DRAFT
November 9, 2026

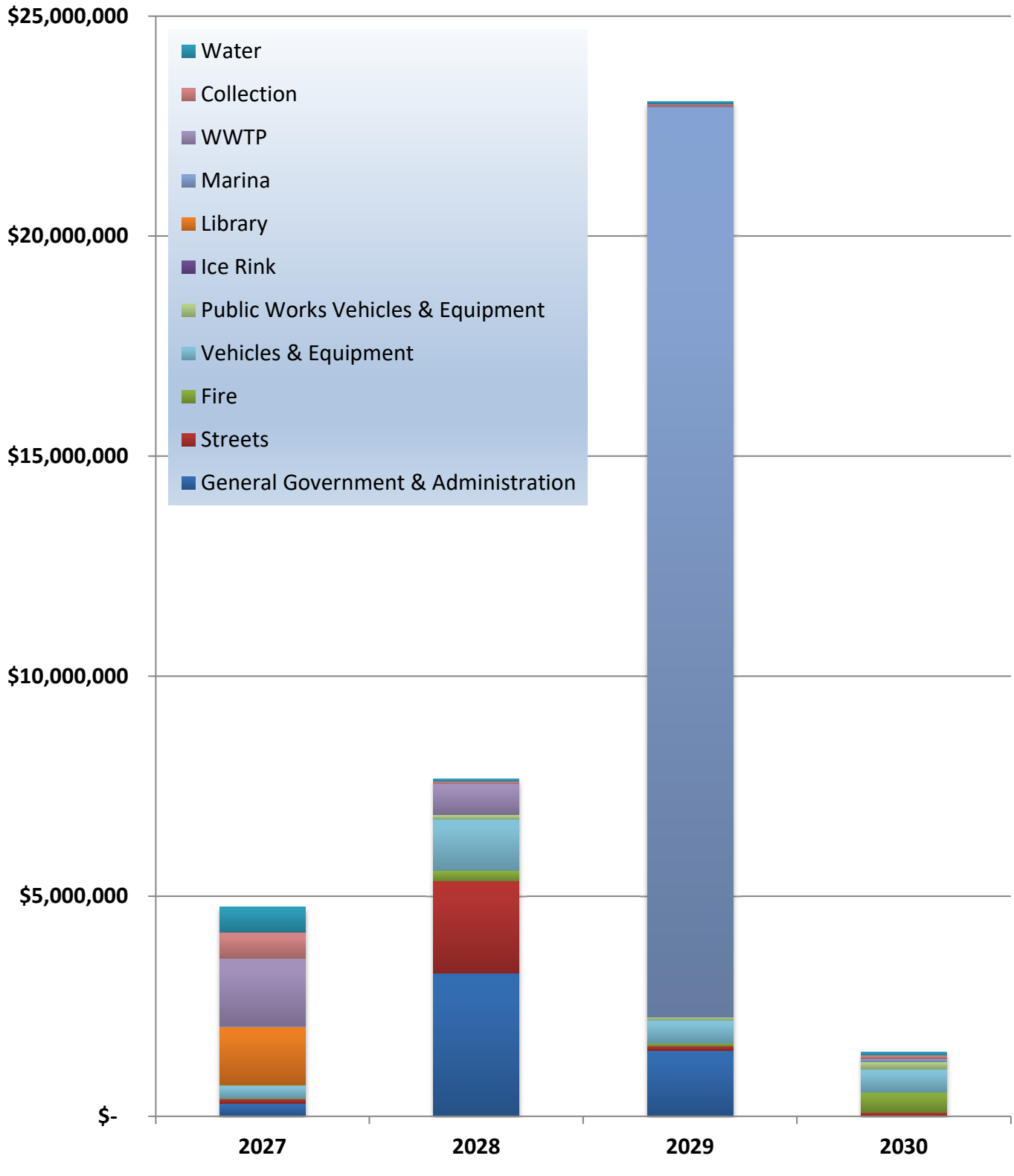
VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031
SUMMARY OF FUNDS

	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	$ 1,132,000	$ 1,161,245	$	$ 853,463	$ 657,250	$ 12,476,206.00
GENERAL FUND LEVY	$ -	$ -	$	$ -	$ -	$ -
BOND PROCEEDS	$ 1,000,000	$ 4,745,000	$ 9,970,796	$ -	$ -	$ 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	$ 3,179,702	$ 784,500	$ 3,326,000	$ 308,000	$ 255,000	$ 6,882,000.00
TOTAL SOURCES	$ 5,155,011.05	$ 7,883,325.95	$ 23,321,796.00	$ 1,286,463.00	$912,250.00	$ 36,514,596.00
TOTAL AVAILABLE FUNDS	$ 15,103,360.05	$ 18,788,674.95	$ 34,464,383.95	$ 12,637,383.95	$ 12,123,170.95	
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	$ 4,198,011.05	$ 7,646,087.00	$ 23,013,463.00	$ 1,420,463.00	$ 1,417,000.00	$ 37,695,024.05
EST. ENDING FUND BALANCE	$ 10,905,349.00	$ 11,142,587.95	$ 11,450,920.95	$ 11,216,920.95	$ 10,706,170.95	



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	$ 75,000	$ 3,250,000	$ 1,500,000	$ -	$ -	$ 4,825,000
TOTAL AVAILABLE FUNDS	$ 3,894,591	$ 6,844,591	$ 5,094,591	$ 3,594,591	$ 3,594,591	
USES BY CATEGORY						
General Government & Administration	$ 300,000	$ 3,250,000	$ 1,500,000	$ -	$ -	$ 5,050,000
TOTAL USES BY CATEGORY	$ 300,000	$ 3,250,000	$ 1,500,000	$ -	$ -	$ 5,050,000
EST. ENDING FUND BALANCE	$ 3,594,591	$ 3,594,591	$ 3,594,591	$ 3,594,591	$ 3,594,591	

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		$ 75,000	$ 3,250,000	$ 1,500,000	$ -	$ -	$ 4,825,000
TOTAL AVAILABLE FUNDS		$ 3,894,591	$ 6,844,591	$ 5,094,591	$ 3,594,591	$ 3,594,591	
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		$ 300,000	$ 3,250,000	$ 1,500,000	$ -	$ -	$ 5,050,000
EST. ENDING FUND BALANCE		$ 3,594,591	$ 3,594,591	$ 3,594,591	$ 3,594,591	$ 3,594,591	

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	$ 115,000	$ 354,250	$ 173,333	$ 115,000	$ 254,250	$ 1,011,833
TOTAL AVAILABLE FUNDS	$ 926,809	$ 1,266,059	$ 1,208,392	$ 1,258,392	$ 1,063,642	
USES BY CATEGORY						
FIRE	$ 15,000	$ 231,000	$ 65,000	$ 449,000	$ 59,000	$ 819,000
TOTAL USES BY CATEGORY	$ 15,000	$ 231,000	$ 65,000	$ 449,000	$ 59,000	$ 819,000
EST. ENDING FUND BALANCE	$ 911,809	$ 1,035,059	$ 1,143,392	$ 809,392	$ 1,004,642	

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		$ 193,500	$ 185,500	$ 173,500	$ 123,500	$ 59,000	$ 735,000
TOTAL AVAILABLE FUNDS		$ 1,005,309	$ 1,175,809	$ 1,118,309	$ 1,176,809	$ 786,809	
USES BY PROGRAM/PROJECT	**PROGRAM/PROJECT #**						
FD Maintanance	FIRE-27-01	$ 15,000	$ 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	$ 44,000
TOTAL USES BY PROJECT		$ 15,000	$ 231,000	$ 65,000	$ 449,000	$ 59,000	$ 819,000
EST. ENDING FUND BALANCE		$ 990,309	$ 944,809	$ 1,053,309	$ 727,809	$ 727,809	

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 Deaprtment 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	$ -	$ -	$ -	$ 70,000

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 likihood 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
	$ -	$ -	$ -	$ 434,000	$ -	$ 434,000

Funding Sources	**2027**	**2028**	**2029**	**2030**	**2031**	**Total**
Capital Projects Levy	$ 108,500	$ 108,500	$ 108,500	$ 108,500	$ -	$ 434,000
	$ 108,500	$ 108,500	$ 108,500	$ 108,500	$ -	$ 434,000

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	$1,850,667

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	$ 644,011.05	$1,544,575.95	$ 988,951.95	$1,088,951.95	$ 768,988.95	
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	$ 289,011.05	$1,175,587.00	$ 519,963.00	$ 519,963.00	$ 500,000.00	$3,004,524.05
EST. ENDING FUND BALANCE	$ 355,000.00	$ 368,988.95	$ 468,988.95	$ 568,988.95	$ 268,988.95	

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		$ 139,011	$ 1,189,576	$ 619,963	$ 1,475,151	$ 200,000	$ 3,623,701
TOTAL AVAILABLE FUNDS		$ 644,011	$ 1,544,576	$ 988,952	$ 1,944,140	$ 768,989	
USES BY PROGRAM/PROJECT	**PROGRAM/PROECT #**						
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	$ 50,000	$ 100,000
TOTAL USES BY PROJECT		$ 289,011	$ 1,175,587	$ 519,963	$ 1,375,151	$ 500,000	$ 3,859,712
EST. ENDING FUND BALANCE		$ 355,000	$ 368,989	$ 468,989	$ 568,989	$ 268,989	

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 infastructure 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 infastructure 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

Modified Nerative:

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

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	$	-	
				289,011	$ -

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	$ 20,000	$ 90,000	$ 75,000	$ 171,000	$ -	$ 356,000.00
TOTAL AVAILABLE FUNDS	$ 275,465.00	$ 345,465.00	$ 330,465.00	$ 426,465.00	$ 255,465.00	
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	$ 20,000.00	$ 90,000.00	$ 75,000.00	$ 171,000.00	$ -	$ 356,000.00
EST. ENDING FUND BALANCE	$ 255,465.00	$ 255,465.00	$ 255,465.00	$ 255,465.00	$ 255,465.00	

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		$ 20,000	$ 90,000	$ 75,000	$ 171,000	$ -	$ 356,000
TOTAL AVAILABLE FUNDS		$ 275,465	$ 345,465	$ 330,465	$ 426,465	$ 255,465	
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		$ 20,000	$ 90,000	$ 75,000	$ 171,000	$ -	$ 336,000
EST. ENDING FUND BALANCE		$ 255,465	$ 255,465	$ 255,465	$ 255,465	$ 255,465	

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 Gibraltor 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 horizonally. 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

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:	Scheduled Replacement

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, manuevers 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

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

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

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

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

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

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	$ 100,000.00	$2,100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$2,500,000.00
TOTAL AVAILABLE FUNDS	$1,166,147.00	$3,166,147.00	$1,166,147.00	$1,166,147.00	$1,166,147.00	
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	$ 100,000.00	$2,100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$2,500,000.00
EST. ENDING FUND BALANCE	$1,066,147.00	$1,066,147.00	$1,066,147.00	$1,066,147.00	$1,066,147.00	

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		$ 100,000	$ 2,100,000	$ 100,000	$ 100,000	$ 100,000	$ 2,500,000
TOTAL AVAILABLE FUNDS		$ 1,166,147	$ 3,166,147	$ 1,166,147	$ 1,166,147	$ 1,166,147	
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	$ 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		$ 100,000	$ 2,100,000	$ 100,000	$ 100,000	$ 100,000	$ 2,500,000
EST. ENDING FUND BALANCE		$ 1,066,147	$ 1,066,147	$ 1,066,147	$ 1,066,147	$ 1,066,147	

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

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

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

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 Koessl Lane: 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. Cardinal Court: 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 Sunset Drive: 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. Little Sister: 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 , Cardinal Court: whole road- 2024 pricing wedge and overlay $42,000.00, pulverize and pave $60,000.00 mill and pave $73,000.00. Koessl Lane: Whole Rd-2024 pricing wedge and overlay $33,463, pulverize and pave $38,638, mill and pave $43,505. Cherrywood Court: 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**
Yearly Street Improvements	$ 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

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

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 Applewood Road to Woodcrest						$ -
Total	$ -	$ -	$ -	$ -	$ -	$ -

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

Budget Impact/Other

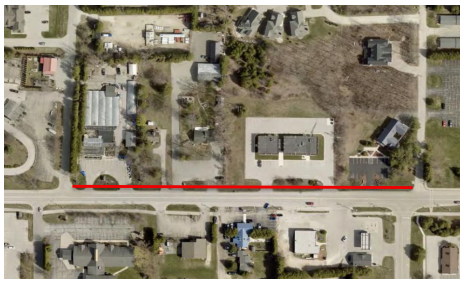
VILLAGE OF SISTER BAY
CAPITAL IMPROVEMENT PLAN
2027-2031

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	$ 21,000.00	$ 30,000.00	$ 5,000.00	$ 35,000.00	$ 6,000.00	$ 97,000.00
TOTAL AVAILABLE FUNDS	$ 21,000.00	$ 30,000.00	$ 5,000.00	$ 35,000.00	$ 6,000.00	
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	$ 21,000.00	$ 30,000.00	$ 5,000.00	$ 35,000.00	$ 6,000.00	$ 97,000.00
EST. ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	

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		$ 21,000	$ 30,000	$ 5,000	$ 35,000	$ 6,000	$ 97,000
TOTAL AVAILABLE FUNDS		$ 21,000	$ 30,000	$ 5,000	$ 35,000	$ 6,000	
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		$ 21,000	$ 30,000	$ 5,000	$ 35,000	$ 6,000	$ 97,000
EST. ENDING FUND BALANCE		$ -	$ -	$ -	$ -	$ -	

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

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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					
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 quoated 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 ceillings.

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, prince 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	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
TOTAL AVAILABLE FUNDS	$ 200,000	$ 300,000	$ 400,000	$ 400,000	$ 500,000	
USES BY CATEGORY						
Ice Rink	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
TOTAL USES BY CATEGORY	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
EST. ENDING FUND BALANCE	$ 200,000	$ 300,000	$ 400,000	$ 400,000	$ -	

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		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
TOTAL AVAILABLE FUNDS		$ 200,000	$ 300,000	$ 400,000	$ 400,000	$ 500,000	
USES BY PROGRAM/PROJECT	**PROGRAM/PROJECT #**						
Community Center-Warming House	IR-27-01	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
TOTAL USES BY PROJECT		$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
EST. ENDING FUND BALANCE		$ 200,000	$ 300,000	$ 400,000	$ 400,000	$ -	

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	$ 585,000	$ 50,000	$ 50,000	$ 72,500	$ 180,000	$ 937,500
TOTAL AVAILABLE FUNDS	$ 1,598,144	$ 1,063,144	$ 1,063,144	$ 1,085,644	$ 1,193,144	
USES BY CATEGORY						
Water	$ 585,000	$ 50,000	$ 50,000	$ 72,500	$ 180,000	$ 937,500
TOTAL USES BY CATEGORY	$ 585,000	$ 50,000	$ 50,000	$ 72,500	$ 180,000	$ 937,500
EST. ENDING FUND BALANCE	$ 1,013,144	$ 1,013,144	$ 1,013,144	$ 1,013,144	$ 1,013,144	

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		$ 585,000	$ 50,000	$ 50,000	$ 72,500	$ 180,000	$ 937,500
TOTAL AVAILABLE FUNDS		$ 1,598,144	$ 1,063,144	$ 1,063,144	$ 1,085,644	$ 1,193,144	
USES BY PROGRAM/PROJECT	**PROGRAM/PROJECT #:**						
Annual Meter Replacement	WATER-27-01	$ 50,000	$ 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		$ 585,000	$ 50,000	$ 50,000	$ 72,500	$ 180,000	$ 937,500
EST. ENDING FUND BALANCE		$ 1,013,144	$ 1,013,144	$ 1,013,144	$ 1,013,144	$ 1,013,144	

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 budgetedfor 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 impellors, screen, motor repair, etc. Well 3 has never been chemically rehabilitated, recommend chemical rehabiliation 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 infrastracture 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 infrastracture 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	$85,000

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		$ 12,000	$ 10,000	$ 20,676,500	$ 67,000	$ 72,000	$ 20,837,500
TOTAL AVAILABLE FUNDS		$ 2,402,868	$ 2,400,868	$ 23,067,368	$ 2,457,868	$ 2,462,868	
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	$ 60,000
Rosemount 8750WA Magnetic Flowmeter from	WWTP-31-02	$ -	$ -	$ -	$ -	$ 12,000	$ 12,000
TOTAL USES BY PROJECT		$ 12,000	$ 10,000	$ 20,676,500	$ 67,000	$ 72,000	$ 20,837,500
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

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

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

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

Mixing system for flow equalization tank. System includes six nozzles on two headers mounted on the floor of the tank. The nopzzles 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 sites roughly 10 ft above the lowest point of the floor in the tank. This leaves a significant volume that is not aerated or mixed, expecially 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	$ 1,536,000	$ 700,000	$ 22,000	$ 6,000	$ -	$ 2,264,000
TOTAL AVAILABLE FUNDS	$ 1,911,763	$ 1,075,763	$ 397,763	$ 381,763	$ 369,763	
USES BY CATEGORY						
Collection	$ 1,536,000	$ 700,000	$ 22,000	$ 6,000	$ -	$ 2,264,000
TOTAL USES BY CATEGORY	$ 1,536,000	$ 700,000	$ 22,000	$ 6,000	$ -	$ 2,264,000
EST. ENDING FUND BALANCE	$ 375,763	$ 375,763	$ 375,763	$ 375,763	$ 369,763	

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		$1,536,000	$ 700,000				$ 2,264,000
TOTAL AVAILABLE FUNDS		$1,911,763	$1,075,763	$ 397,763	$ 375,763	$ 369,763	
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		$1,536,000	$ 700,000	$ 22,000	$ 6,000	$ -	$ 2,264,000
EST. ENDING FUND BALANCE		$ 375,763	$ 375,763	$ 375,763	$ 369,763	$ 369,763	

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 infrastracture 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	$ 140,800

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	$ 1,320,000	$ 9,500	$ -	$ -	$ -	$1,329,500.00
TOTAL AVAILABLE FUNDS	$ 2,062,562	$ 752,062	$ 742,562	$ 742,562	$ 742,562	
USES BY CATEGORY						
Marina	$1,320,000.00	$ 9,500.00	$ -	$ -	$ -	$1,329,500.00
TOTAL USES BY CATEGORY	$1,320,000.00	$ 9,500.00	$ -	$ -	$ -	$1,329,500.00
EST. ENDING FUND BALANCE	$ 742,562.00	$ 742,562.00	$ 742,562.00	$ 742,562.00	$ 742,562.00	

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		$ 1,320,000	$ 9,500	$ -	$ -	$ -	$ 1,329,500
TOTAL AVAILABLE FUNDS		$ 2,062,562	$ 752,062	$ 742,562	$ 742,562	$ 742,562	
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		$ 1,320,000	$ 9,500	$ -	$ -	$ -	$ 1,329,500
EST. ENDING FUND BALANCE		$ 742,562	$ 742,562	$ 742,562	$ 742,562	$ 742,562	

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. Planed 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	$1,850,667

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

CATEGORY		PROGRAM/PROJECT	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	$ 235,000

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

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
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	$465,000

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

CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Streets	Applewood Rd - Termination to Canterbury	4	2 - Near Term	Scheduled Replacement	$ 57,360
Streets	Autumn Ct - Terminiation 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	3 - Long Term	Scheduled Replacement	$ 10,560
Streets	Pebble Beach Rd - Pebble Beach Rd to termination	3	2 - Near Term	Scheduled Replacement	$ 25,320
Streets	Peterson Ct - Forest to termination	5	3 - Long Term	Scheduled Replacement	$ 16,995
Streets	Pheasant Ct - Raven Ln to termination	4	3 - Long Term	Scheduled Replacement	$ 29,050
Streets	Pheasant Ct - Raven Ln to termination	4	3 - Long Term	Scheduled Replacement	$ 18,450
Streets	Post Office Ln	2	1 - Immediate	Scheduled Replacement	$ 13,715
Streets	Raven Ln - Pheasant to Birchwood	4	2 - Near Term	Scheduled Replacement	$ 18,500
Streets	Scandia Rd - Woodcrest to Birchwood	7	3 - Long Term	Scheduled Replacement	$ 26,400
Streets	Scandia Rd - Birchwood to N Spring	7	3 - Long Term	Scheduled Replacement	$ 26,400
Streets	Scandia Rd - N Spring to 42	7	3 - Long Term	Scheduled Replacement	$ 34,300
Streets	Scandia Rd - Woodcrest to Old Stage	7	3 - Long Term	Scheduled Replacement	$ 34,300
Streets	Sister Bluff Dr - Bayshore Dr to Mariners Pointe Dr	4	2 - Near Term	Scheduled Replacement	$ 23,400
Streets	N Spring Rd - Scandia Rd to Hill Rd	5	3 - Long Term	Scheduled Replacement	$ 134,650
Streets	S Spring Rd - Mill to Sunset	9	4 - Future	Scheduled Replacement	$ 84,500
Streets	Sunny Ct - Sunnyside Rd to termination	8	4 - Future	Scheduled Replacement	$ 29,040
Streets	Sunnyside Rd - Sunny Ct to termination	6	3 - Long Term	Scheduled Replacement	$ 5,830
Streets	Sunnyside Rd - Sunny Ct to N Highland Rd	9	4 - Future	Scheduled Replacement	$ 23,210
Streets	Sunnyside Rd - N Highland Rd to Mariners Pointe Dr	4	2 - Near Term	Scheduled Replacement	$ 19,800
Streets	Sunset Dr - 42 to S Spring	7	3 - Long Term	Scheduled Replacement	$ 29,040
Streets	Sunset Dr - S Spring to Woodcrest	3	2 - Near Term	Scheduled Replacement	$ 72,600
Streets	Trillium Ln - Birchwood Dr to Hill Rd	4	2 - Near Term	Scheduled Replacement	$ 84,205
Streets	Westwood Dr - Bayshore Dr to Woodland	3	2 - Near Term	Scheduled Replacement	$ 16,650
Streets	Westwood Dr - Bayshore Dr to Woodland	3	2 - Near Term	Scheduled Replacement	$ 52,800
Streets	Westwood Dr - Woodland to termination	2	1 - Immediate	Scheduled Replacement	$ 28,530
Streets	Westwood Dr - Woodland to termination	3	2 - Near Term	Scheduled Replacement	$ 30,870
Streets	Woodcrest - Plateau to ZZ	9	4 - Future	Scheduled Replacement	$ 119,407
Streets	Woodcrest - ZZ to Mill	8	4 - Future	Scheduled Replacement	$ 18,150
Streets	Woodcrest - Mill to Autumn Ct	6	3 - Long Term	Scheduled Replacement	$ 24,100
Streets	Woodcrest - Autumn Ct to Sunset	6	3 - Long Term	Scheduled Replacement	$ 23,750
Streets	Woodcrest - Sunset to Scandia	6	3 - Long Term	Scheduled Replacement	$ 21,100
Streets	Woodland - Forest to Westwood	4	2 - Near Term	Scheduled Replacement	$ 30,870
Storm Sewer	Mill Rd to Maple	1	1 - Immediate	Replace Worn Out Equipment	
Storm Sewer	Maple Drive to Bluffside	1	1 - Immediate	Replace Worn Out Equipment	
Storm Sewer	Bluffside Ln - Maple to 42	1	1 - Immediate	Replace Worn Out Equipment	
				Budget Funding Totals	$ 4,030,575

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	$50,000

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

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

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	$ 2,737,545

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	$ 140,800

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	$2,915,725

Village of Sister Bay

2027 Budget Overview

Finance Committee Budget Notice
November 9, 2026

Prepared by Volodymyr Gannik
Financial Specialist / Village Treasurer

The proposed 2027 budget maintains the Village levy before tax increment at $3,418,243. The 2026 levy, payable in 2027, totals $4,062,909.49 including the Village share of tax increment. The estimated Village mill rate decreases slightly to $4.85088 per $1,000 of assessed value.

2027 proposal	Amount	Change from prior year
Village levy before TIDs	**$3,418,243**	**No change**
Village levy including TIDs	**$4,062,909.49**	**+1.28%**
Village mill rate per $1,000	**$4.85088**	**-0.10%**
General Fund revenues	$3,858,507	+4.06%
General Fund expenditures and transfers	$3,858,051	+4.19%
General Fund budget margin	$456.21	Revenue less expenditures

Main budget changes

The proposal shifts $511,280 of the existing levy allocation from General Fund operations to capital projects, increasing the planned CIP transfer to $1,132,000 for future Mill Road reconstruction. The Village of Sister Bay anticipates that 2027 will be its only opportunity to set aside a substantial amount for this long-planned project. Reserving these funds now would help avoid additional borrowing and save taxpayers interest and financing costs.

The debt service levy remains $790,000. Other capital items include $2 million in proposed borrowing for the marina building and $355,000 in PRAT-funded street and storm sewer improvements.

Proposed flexibility in the CIP transfer

I propose keeping the $1,132,000 transfer flexible. If year-end monitoring projects a modest 2027 General Fund deficit, the transfer could be reduced by the amount needed to address that shortfall. Any adjustment would be documented by the Treasurer and subject to Finance Committee review, approval and oversight, with any required Village Board budget amendment. A reduction would lower the amount reserved in the CIP Fund for future Mill Road reconstruction.

Committee action requested

Review the proposed budget and levy allocation, the SBAA request, and the proposed zoning position. Provide direction on CIP transfer flexibility and consider a recommendation to the Village Board.

The proposed budget includes the full $1,132,000 CIP transfer and a $456 General Fund margin. If the Committee supports changes related to the SBAA request or zoning position, the budget would be revised before the public

hearing. Any additional costs would be offset by a corresponding reduction in the CIP transfer, keeping the proposed tax levy and mill rate unchanged.

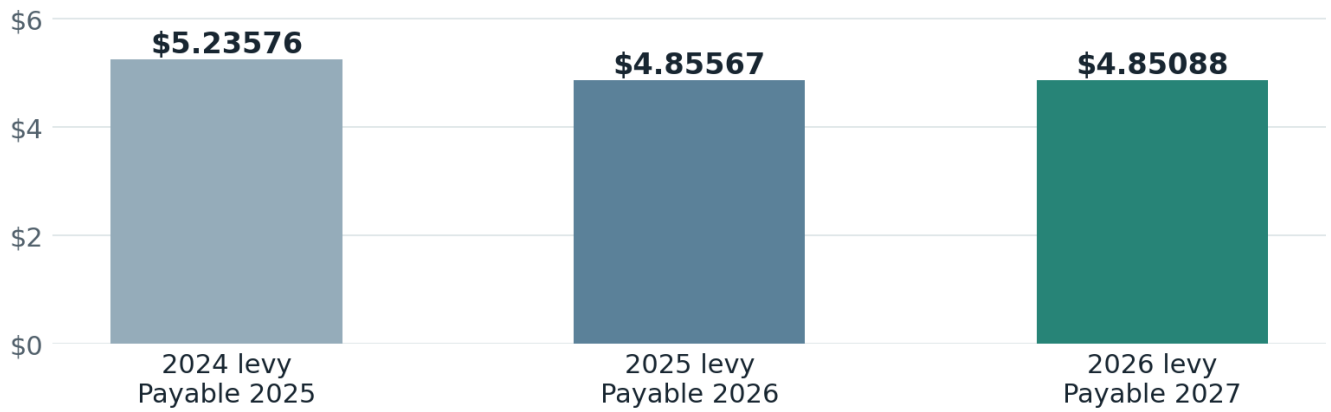
The budget public hearing is scheduled for November 17, 2026, at 5:30 p.m. at the Sister Bay Fire Station, 2258 Mill Road. Figures and transfer flexibility remain proposals for consideration.

Levy and mill rate

The levy year is the year the tax is imposed. The payable year is the following budget year. The proposed 2026 levy therefore supports the 2027 budget.

Levy allocation and tax base	2024 levy Payable 2025	2025 levy Payable 2026	2026 levy Payable 2027
General Fund operating allocation	$1,506,241	$2,007,523	$1,496,243
Debt service	$790,000	$790,000	$790,000
Capital projects	$1,114,000	$620,720	$1,132,000
Levy before TIDs	**$3,410,241**	**$3,418,243**	**$3,418,243**
Village share of tax increment	$802,269	$593,144	$644,666
Total Village levy	**$4,212,510**	**$4,011,387**	**$4,062,909**
Assessed value	$804,565,200	$826,124,200	$837,560,900
Mill rate per $1,000	**$5.23576**	**$4.85567**	**$4.85088**

Village mill rate comparison



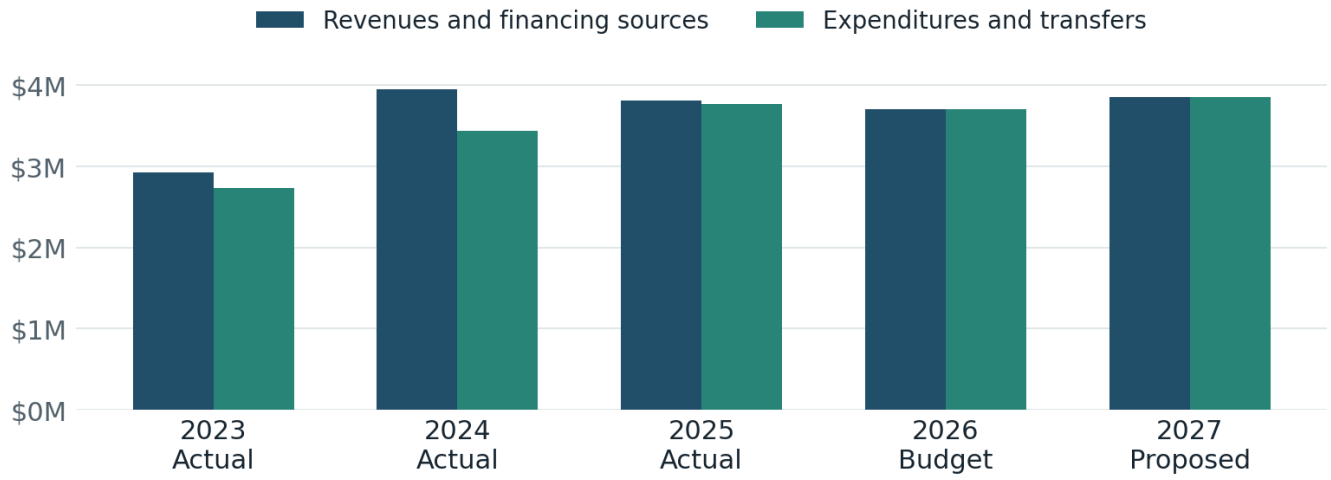
The total levy rises 1.28%, while assessed value rises 1.38%. The resulting mill rate falls 0.10% from last year and 7.35% from the 2024 levy rate.

Tax calculation: $3,418,243 ÷ $861,284,000 equalized value excluding TID increment × $1,023,718,600 total equalized value = $4,062,909.49. The $644,666.49 difference is the Village share of tax increment. See budget Notice.

General Fund over five years

The 2027 General Fund proposal provides $3.859 million in revenues and nearly the same amount in expenditures and transfers. The tables distinguish actual results from budgets and retain the capital transfer within General Fund uses.

Year and basis	Revenues and financing sources	Expenditures and transfers	Revenue less expenditures
2023 actual	$2,924,769	$2,732,525	$192,244
2024 actual	$3,948,362	$3,432,752	$515,610
2025 actual	$3,810,491	$3,769,989	$40,503
2026 budget	$3,707,954	$3,702,953	$5,000
2027 proposed	**$3,858,507**	**$3,858,051**	**$456**



Source: Updated Budget Notice. Actual results are shown for 2023–2025, the adopted budget for 2026 and the proposed budget for 2027. The annual difference is revenue less expenditures and transfers, not the accumulated fund balance. Amounts are rounded.

What changes in 2027

Revenues increase by $150,553 (4.06%) from the 2026 budget. Expenditures and transfers rise by $155,098 (4.19%) from the updated 2026 adopted budget.

The proposed budget applies no General Fund balance and includes the full $1,132,000 CIP transfer. The proposed flexibility described on page 1 would allow a documented reduction in that transfer to address a modest projected year-end shortfall, subject to the stated approvals.

General Fund operating plan

Property tax revenue recorded in the General Fund remains $2,628,243. Of that amount, $1,132,000 is proposed for transfer to the CIP Fund for future Mill Road reconstruction, leaving the $1,496,243 operating levy allocation shown on page 2.

Proposed expenditures and transfers

Function	2026 adopted	2027 proposed	Change	Percent
General government	$1,131,402	$808,879	-$322,524	-28.5%
Public safety	$222,900	$235,180	+$12,280	+5.5%
Public works	$886,640	$806,629	-$80,011	-9.0%
Health and human services	$9,854	$17,854	+$8,000	+81.2%
Culture and recreation	$510,362	$550,058	+$39,696	+7.8%
Development	$269,075	$255,451	-$13,624	-5.1%
Transfers	$672,720	$1,184,000	+$511,280	+76.0%
Total	**$3,702,953**	**$3,858,051**	**+$155,098**	**+4.2%**

Major revenue changes

Revenue source	2026 budget	2027 proposed	Change
Investment interest	$150,000	$265,000	+$115,000
Memorials	$500	$48,000	+$47,500
Other permits	$195,000	$150,000	-$45,000
State road aid	$142,453	$163,821	+$21,368
Marina payment in lieu of taxes	$50,000	$40,000	-$10,000

Investment interest increases $115,000 and memorial revenue increases $47,500. These gains are partly offset by a $45,000 decrease in other permits and a $10,000 reduction in the marina payment in lieu of taxes. The table shows selected changes, not all revenue lines.

General government decreases $322,524, including a $267,384 reduction in the administration unworked-wages line. Public works decreases $80,011, while culture and recreation increases $39,696. These comparisons reflect 2026 adopted budget and 2027 proposal.

Village of Sister Bay
2027 Annual Budget

Drafted on November 9, 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 17, 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 November 17, 2026 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 21 st day of October , 2026, by Julie Thyssen, Village Clerk.

Budget Summary General Fund	2023 Actual	2024 Actual	2025 Actuals	2026 Adopted Budget	2027 Proposed Budget	% Change
Revenues						
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%
Expenditures						
General Government	690,965	728,065	663,527	1,131,402	808,879	-29%
Public Safety	185,221	199,088	209,568	222,900	235,180	6%
Public Works	753,060	751,180	789,623	886,640	806,629	-9%
Health & Human Services	3,970	9,610	9,588	9,854	17,854	81%
Other Culture & Recreation	386,642	431,265	405,920	510,362	550,058	8%
Development	230,668	196,067	233,591	269,075	255,451	-5%
Transfers & Other Expenses	482,000	1,117,477	1,458,172	672,720	1,184,000	76%
Total General Fund Expenditures	2,732,525	3,432,752	3,769,989	3,702,953	3,858,051	4%
Beginning Fund Balance	1,494,210	1,686,454	2,242,064	2,282,567	1,690,851	
Actual or Projected Fund Balance	1,686,454	2,242,064	2,282,567	1,690,851	1,691,307	

	2027 Proposed Budget					
All Village Funds	Property Taxes	Other Earned Revenues	Total Revenues	Total Expenditures	Fund Bal. Projected 1/1/27	Fund Bal. Projected 12/31/27
General Fund	2,628,243	1,230,264	3,858,507	3,858,051	2,288,023	2,288,479
Debt Service	790,000	737,975	1,527,975	1,505,752	528,191	550,414
Capital Improvement	-	4,007,500	4,007,500	3,848,202	7,824,642	7,983,940
Capital Funded by PRAT	-	434,000	434,000	355,000	844,231	556,687
Tax Increment District #1	1,500,000	42,951	1,542,951	886,275	2,868,893	3,525,570
Tax Increment District #2	125,000	106	125,106	28,699	299,178	395,585
Special Revenue Funds	-	52,000	52,000	56,642		
Marina Proprietary Fund	-	2,999,953	2,999,953	2,877,016		
Water Proprietary Fund	-	931,278	931,278	905,598		
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	**$ 1,496,243**	**$ 2,007,523**	**$ 1,506,241**	**$ (511,280)**
Debt Service Fund	**$ 790,000**	**$ 790,000**	**$ 790,000**	**$ -**
Capital Projects Fund	**$ 1,132,000**	**$ 620,720**	**$ 1,114,000**	**$ 511,280**
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 Description	12/31/2022 Actual	12/31/2023 Actual	12/31/2024 Actual	12/31/2025 Actual	3/31/2026 Actual	6/30/2026 Actual	2026 Budget	2027 Budget
Beginning Fund Balance	**3,998,183**	**5,255,566**	**6,438,261**	**12,741,577**	**8,488,352**	**8,488,352**	**8,716,612**	**9,633,779**
Revenues								
TAXES	4,522,968	4,836,982	5,196,018	6,129,210	(91,724)	2,566,958	4,830,419	5,498,895
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	2,161,975
Total Revenues	6,524,321	7,222,526	15,862,312	9,885,330	811,404	4,078,632	14,670,397	11,548,040
Expenditures								
GENERAL GOVERNMENT	660,606	690,965	728,065	663,527	227,442	410,498	1,131,402	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	886,640	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	571,339	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	6,302,176
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	13,753,230	10,538,621
Ending Fund Balance	**5,197,092**	**6,438,261**	**8,488,352**	**8,716,612**	**6,702,401**	**9,180,601**	**9,633,779**	**10,643,198**
		6,438,261						

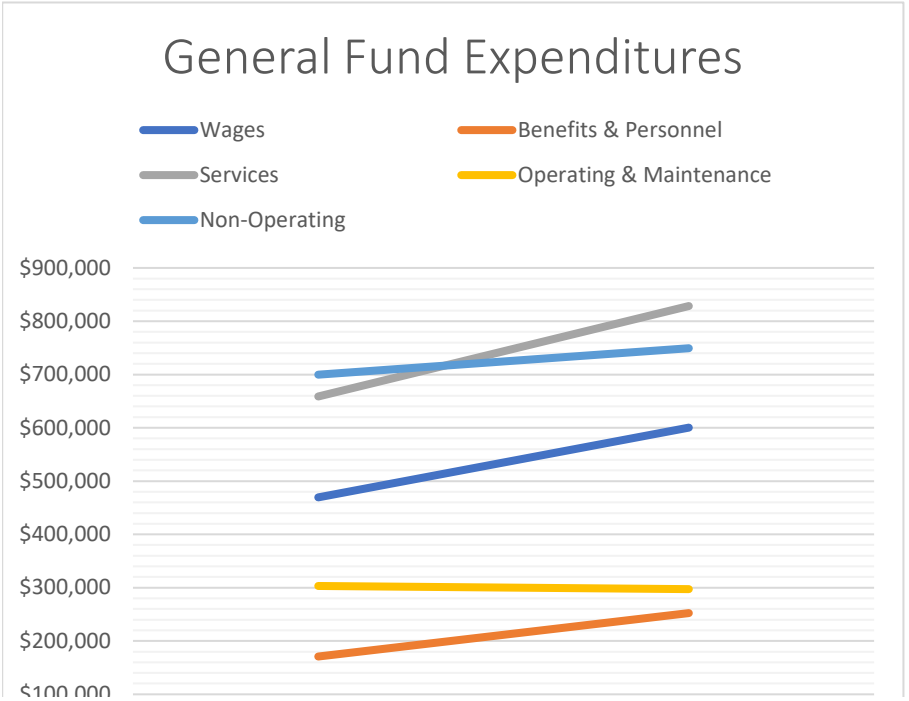
Village of Sister Bay
2027 Annual Budget

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**	**2,282,567**	**2,282,567**	**2,282,567**	**2,287,567**
Revenues								
TAXES	2,002,526	2,299,007	2,641,678	2,678,783	29	2,628,272	2,693,706	2,693,895
INTERGOVERNMENTAL REVENUES	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, FORFEITURES, & 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
APPLIED FUND BALANCE	-	-	-	-	-	-	-	-
APPLIED COMMITTED FUNDS	-	-	40,000	-	-	-	-	-
Total Revenues	2,584,677	2,924,769	3,988,362	3,810,491	174,741	3,162,604	3,707,954	3,858,507
Expenditures								
GENERAL GOVERNMENT	660,606	690,965	728,065	663,527	227,442	410,498	1,131,402	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	886,640	806,629
HEALTH & HUMAN SERVICES	5,556	3,970	9,610	9,588	334	667	9,854	17,854
OTHER CULTURE & RECREATION	291,202	386,642	431,265	405,920	79,340	185,449	510,362	550,058
DEVELOPMENT	62,200	230,668	196,067	233,591	75,244	109,149	269,075	255,451
TRANSFERS	435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,184,000
Total Expenditures	2,302,037	2,732,525	3,432,752	3,769,989	766,457	1,517,628	3,702,953	3,858,051
Audit Adjustment								
Ending Fund Balance	**1,494,211**	**1,686,454**	**2,242,064**	**2,282,567**	**1,690,851**	**3,927,543**	**2,287,567**	**2,288,023**
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

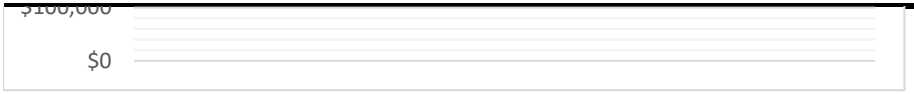
100	General Fund Summary	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
	Unassigned Reserves	*1,361,072*	*1,591,454*	*2,147,064*	*2,187,567*	*1,595,851*	*3,832,543*	*2,192,567*	*2,193,023*
Total Fund Balance		1,454,210	1,686,454	2,242,064	2,282,567	1,690,851	3,927,543	2,287,567	2,288,023
Fund Balance Percentage		59.12%	58.24%	62.55%	58.03%	208.21%	252.54%	59.21%	56.84%
Amount Over/(Under) Reserve Policy 25%		$785,563	$908,323	$1,288,876	$1,245,069	$1,404,237	$3,453,136	$1,266,829	$1,228,511

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	1,083,905	521,776
Benefits & Personnel	170,832	252,316	271,743	271,743	87,002	157,381	403,881	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	1,557,190	241,541
Total Expenditures	2,302,037	2,727,751	3,430,423	3,430,423	766,077	1,517,628	4,248,306	1,850,688



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



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

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
100-45000-000-000	GENERAL FUND - FINES, FORFEITS, AND PENALTIES								
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

Village of Sister Bay
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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
		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								
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
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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

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	103946	107,165	48,636	8,596	22,575	50,870	44,514
100-51410-112-000	FULL-TIME OVERTIME WAGES	-	-	2,643	2,496	-	-	3,473	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	279,384	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	13,409	3,583
100-51410-132-000	SOCIAL SECURITY	4,814	9,513	9,320	6,602	5,308	9,425	16,230	3,800
100-51410-133-000	HEALTH	17,560	16,231	28,512	5,054	4,679	10,997	18,690	6,294
100-51410-134-000	DENTAL	534	1,105	1,734	635	286	598	1,097	328
100-51410-135-000	LIFE	505	882	829	540	19	59	1,094	64

Village of Sister Bay
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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
100-51410-136-000	DISABILITY	411	811	170	169	34	102	703	184
100-51410-137-000	HSA	3,813	7,392	5,302	578	1,549	3,250	5,635	970
100-51410-138-000	EAP	255	263	276	276	46	115	343	276
100-51410-140-000	VISION	-	181	203	66	28	62	301	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	323	78
100-51410-520-000	Other Insurance Reimbersments				-	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	457,853	109,488

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
100-51420-000-000	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
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	142	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	91,446	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	-	-	237	949

Village of Sister Bay
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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
100-51430-114-000	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	-	-	-	-	-
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	21,312	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	1,905	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

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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
100-51510-137-000	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	142	138
100-51510-139-000	BENEFIT FEES	-	-	-	-	-	-	-	-
100-51510-140-000	VISION	-	126	2	50	8	14	148	100
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	167,482	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								

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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
100-51600-111-000	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
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	GROUNDS 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

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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
100-51610-352-000	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	-	-		
		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

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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
100-51630-201-000	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	GROUNDS 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
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	GROUNDS 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								

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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
100-51910-390-000	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
	Total General Government Expenditures	660,606	690,965	728,065	663,527	227,442	410,498	1,131,402	808,879
	Wages	215,502	291,770	332,114	291,845	116,406	211,443	572,156	296,921
	Benefits & Personnel	74,136	97,470	95,062	96,887	33,292	59,889	158,291	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	49,194	25,473
	Total General Government Expenditures	660,606	686,578	725,777	659,686	227,063	410,498	1,131,402	808,879

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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

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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	2,997	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

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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
100-53312-321-000	OFFICE SUPPLIES	127	444	88	81	152	152	250	100
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	345,357	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

Village of Sister Bay
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53000	Public Works	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
100-53314-131-000	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
100-53314-133-000	HEALTH	5,653	10,151	12,872	10,874	3,252	4,719	15,014	11,858
100-53314-134-000	DENTAL	406	719	885	624	186	271	903	736
100-53314-135-000	LIFE	68	75	50	32	10	14	72	33
100-53314-136-000	DISABILITY	166	135	162	122	36	54	162	125
100-53314-137-000	HSA	207	248	126	765	-	-	3,088	2,425
100-53314-140-000	VISION	-	102	138	81	19	27	102	79
100-53314-200-000	OTHER CONTRACTED SERVICES	1,982	2,457	11,786	10,663	-	1,910	4,000	5,000
100-53314-303-000	EQUIPMENT RENTAL	-	-	-	-	-	-	2,000	2,000
100-53314-312-000	INFORMATION TECHNOLOGY	330	4,412	3,593	-	-	-	3,000	-
100-53314-325-000	NOTICES & ADS	281	-	-	-	-	-	-	-
100-53314-332-000	EDUCATION/TRAINING	-	-	-	-	-	-	1,000	-
100-53314-352-000	MINOR EQUIPMENT AND TOOLS	3,745	1,497	6,813	-	-	-	1,000	-
100-53314-353-000	GENERAL SUPPLIES	1,702	7,435	1,512	680	591	1,091	4,000	1,000
100-53314-361-000	REPAIRS & MAINTENANCE	383	2,574	4,005	-	-	-	500	-
100-53314-406-000	CRACK FILLER	-	-	16	-	-	-	500	-
100-53314-407-000	PATCH MATERIAL	441	462	360	-	-	120	1,500	1,500
100-53314-408-000	MISCELLANEOUS	-	-	-	-	-	-	500	-
		47,458	83,245	90,123	60,558	14,934	24,344	87,341	63,623
100-53316-000-000	PUBLIC WORKS - STREET CLEANING								
100-53316-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53316-112-000	FULL-TIME OVERTIME W	-	-	-	-	-	-	-	-
100-53316-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-53316-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53316-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53316-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53316-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53316-135-000	LIFE	-	-	-	-	-	-	-	-
100-53316-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53316-200-000	OTHER CONTRACTED SERVICES	608	1,497	4,220	4,248	-	4,010	5,000	4,250

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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
		608	1,497	4,220	4,248	-	4,010	5,000	4,250
100-53317-000-000	PUBLIC WORKS - SNOW & ICE								
100-53317-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53317-112-000	OVERTIME WAGES	-	-	-	-	-	-	-	-
100-53317-121-000	PART-TIME WAGES	-	-	-	-	-	-	-	-
100-53317-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53317-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53317-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53317-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53317-135-000	LIFE	-	-	-	-	-	-	-	-
100-53317-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53317-200-000	OTHER CONTRACTED SERVICES	22,588	22,294	18,163	39,164	12,154	22,589	35,000	35,000
100-53317-352-000	MINOR TOOLS & EQUIPMENT		178	7,080	9,999	150	10,908	12,000	2,000
100-53317-404-000	SALT	1,000	1,570	650	-	1,080	1,080	2,000	2,000
100-53317-405-000	SAND		388	-			-		
		23,588	24,430	25,893	49,163	13,384	34,577	49,000	39,000
100-53318-000-000	PUBLIC WORKS - STREET SIGNS								
100-53318-111-000	FULL-TIME WAGES	-	-	-	-	-	-	-	-
100-53318-131-000	RETIREMENT	-	-	-	-	-	-	-	-
100-53318-132-000	SOCIAL SECURITY	-	-	-	-	-	-	-	-
100-53318-133-000	HEALTH	-	-	-	-	-	-	-	-
100-53318-134-000	DENTAL	-	-	-	-	-	-	-	-
100-53318-135-000	LIFE	-	-	-	-	-	-	-	-
100-53318-136-000	DISABILITY	-	-	-	-	-	-	-	-
100-53318-200-000	OTHER CONTRACTED SERVICES	1,137	3,954	1,641	1,800	243	243	3,000	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								

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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
100-53319-200-000	OTHER CONTRACTED SERVICES	-	-	-	-	-	-	-	-
100-53319-890-000	OUTLAY - INFRASTRUCTURE	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
100-53322-000-000	PUBLIC WORKS - SEASONAL DECORATIONS								
100-53322-111-000	FULL-TIME WAGES	140	13,179	13,872	8,671	3,196	3,778	13,023	10,708
100-53322-112-000	FULL-TIME OVERTIME	-	-	208	226	-	-	-	-
100-53322-113-000	COMP TIME-SESONAL DEC		324	-	-	-	-	-	-
100-53322-121-000	PART-TIME WAGES	-	1,047	522	-	-	-	350	995
100-53322-131-000	RETIREMENT	9	925	972	618	230	272	954	860
100-53322-132-000	SOCIAL SECURITY	11	1,028	1,050	634	229	271	112	1,073
100-53322-133-000	HEALTH	-	4,433	3,657	3,604	1,286	1,467	4,620	4,268
100-53322-134-000	DENTAL	-	325	260	220	75	85	278	267
100-53322-135-000	LIFE	-	12	12	9	3	4	22	12
100-53322-136-000	DISABILITY	-	79	44	37	13	15	50	43
100-53322-137-000	HSA	-		-	738	-	-	950	873
100-53322-140-000	VISION		52	45	31	8	9	32	29
100-53322-200-000	OTHER CONTRACTED SERVICES	-	1,575	3,240	3,465	-	1,665	4,000	4,000
100-53322-353-000	GENERAL SUPPLIES	16,591	7,635	4,237	3,587	-	4,791	10,000	5,000
100-53322-361-000	REPAIRS & MAINTENANCE	12	-	3,021	17	-	-	5,000	-
		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								

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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
100-53441-111-000	FULL-TIME WAGES	2,480	1,438	5,909	4,342	1,064	2,051	6,511	8,947
100-53441-112-000	FULL-TIME OVERTIME	45	-	-	-	-	-	-	-
100-53441-121-000	PART-TIME WAGES			42	-	-	-	-	-
100-53441-131-000	RETIREMENT	164	98	409	302	77	148	477	693
100-53441-132-000	SOCIAL SECURITY	173	103	421	318	78	150	556	814
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

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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
100-53520-408-000	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
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	886,640	806,629
	Wages	164,393	194,760	188,189	221,323	61,207	113,669	241,307	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	886,640	806,629

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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

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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
100-55110-000-000	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	233	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	48,451	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	-	-	-	351	-
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

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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	GROUNDS REPAIR & MAINTENA	29	435	-	-	-	-	200	-
100-55193-401-000	CUSTODIAL SUPPLIES	-	-	-	-	-	-	300	-
		48,954	79,612	83,688	85,476	2,221	22,327	100,656	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	6,545	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

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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	239,008	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	-	-	-	-	-

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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

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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
100-55400-132-000	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	GROUNDS MAINTENANCE	2,086	3,279	9,645	4,786	1,848	7,890	5,000	5,000
100-55400-366-000	BUILDING MAINTENANCE	2,810	572	18	-	-	-	2,000	-
		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	510,362	550,058
	Wages	86,986	105,321	133,072	115,233	14,653	38,993	160,744	181,491
	Benefits & Personnel	25,209	44,252	57,488	44,310	5,907	16,024	81,085	90,604

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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	510,362	550,058
		-	-	-	-	-	-	-	-

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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		

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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
100-56400-121-000	PART-TIME WAGES	725	-	-	19,575	1,105	8,692	19,776	29,475
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								

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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
100-56700-200-000	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
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

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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	1,132,000
		435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,184,000
	Total Transfers	435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,184,000
	Wages	-	-	-	-	-	-	-	-
	Benefits & Personnel	-	-	-	-	-	-	-	-
	Services	-	-	-	-	-	-	-	-
	Operating & Maintenance	-	-	-	-	-	-	-	-
	Non-Operating	435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,184,000
		435,000	482,000	1,117,477	1,458,172	168,180	336,360	672,720	1,184,000

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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

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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

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

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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**	**3,669,837**	**22,108**	**22,108**	**505,968**	**505,968**
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	DEBTPROCEEDS			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	TRANSFERFROM 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	-	-	-	-	-	-	-

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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

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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**	**505,968**	**(1,305,277)**	**(1,305,277)**	**357,977**	**528,191**
	Proof to Audit (p.10)	*489,256*	565,025	20,225					

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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**	**8,094,909**	**8,094,909**	**9,197,410**	**6,797,344**	**7,665,344**
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	1,132,000
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	3,132,000
Total Capital Revenues		429,785	686,637	8,708,170	2,305,927	694,407	912,746	8,179,587	4,007,500

Village of Sister Bay
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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	1,232,000
400-57331-891-000	HOUSING INFRASTRUCTURE	-	-	-	-	-	-	75,000	-
400-57610-810-000	LIBRARY RESERVE	-	60,595	-	-	-	844	27,000	10,500
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	1,848,202
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 Captital Expenditures		45,618	162,710	2,736,147	3,603,492	518,907	550,520	7,311,587	3,848,202
	Ending Fund Balance	**1,598,959**	**2,122,886**	**8,094,909**	**6,797,344**	**8,270,409**	**9,559,636**	**7,665,344**	**7,824,642**
	Proof to Audit	*1,657,432*							

Village of Sister Bay
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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	608,622	608,622	608,622	728,231	765,231
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 EQUIPMEN	-	-	-	-	-	-	-	-
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 INFRASTRACTURE			-	-	-	-		
410-57190-840-000	LAUNCHING FACILITIES	-	-	-	-	-	-	-	-
410-57190-860-000	WATER & SEWER PROJECTS	-	-	-	-	-	-	-	-

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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
410-57190-880-000	PUBLIC PARKING	-	-	-	-	-	-	-	-
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**	**728,231**	**556,687**	**592,904**	**765,231**	**844,231**
	Proof to Audit	*981,179*							

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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**	**1,248,568**	**1,141,303**	**1,141,303**	**1,865,408**	**2,212,217**
Revenues									
500-41100-00-0000	TAXES								
500-41120-000-000	PROPERTY TAX INCREMENTS	808,089	886,200	824,421	1,623,127	-	-	924,300	1,500,000
		808,089	886,200	824,421	1,623,127	-	-	924,300	1,500,000
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	1,542,951

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**	**1,865,408**	**1,145,946**	**2,774,308**	**2,212,217**	**2,868,893**
	Proof to Audit	*529,978*							

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)	36,620	37,015	37,015	154,468	202,771
Revenues									
510-41000-000-000	TAXES								
510-41120-000-000	PROPERTY TAX INCREMENTS	62,636	63,104	65,758	125,282	-	-	67,413	125,000
		62,636	63,104	65,758	125,282	-	-	67,413	125,000
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	125,106
Expenditures									
510-51500-000-000	FIXED CHARGES								
510-51510-550-000	BANK FEES & FINANCE CHARGES	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
510-56700-000-000	GENERAL EXPENDITURES								

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
510-56700-190-000	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**	**154,468**	**33,876**	**161,257**	**202,771**	**299,178**
	Proof to Audit (p.10)	*(58,416)*							

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	-	-

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

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	-

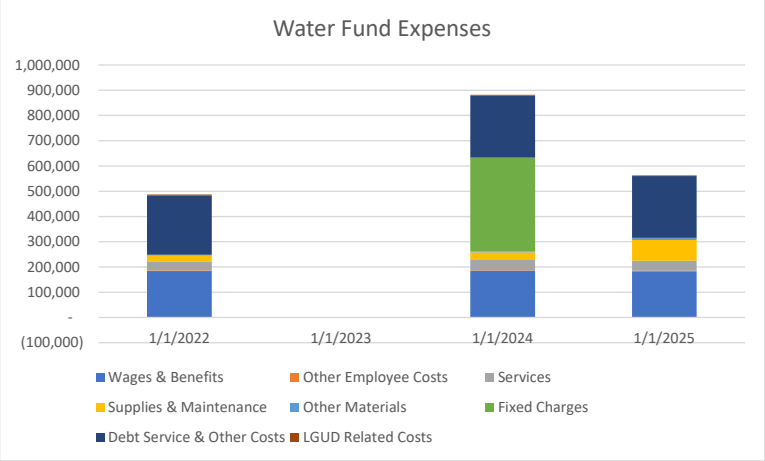
Village of Sister Bay
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610	Enterprise Fund - Water	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
610-61500-369-641	EQUIP MAINT - T&D	-	-	-	-	-	-	-	
		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 Budget	2027 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

Village of Sister Bay
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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



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

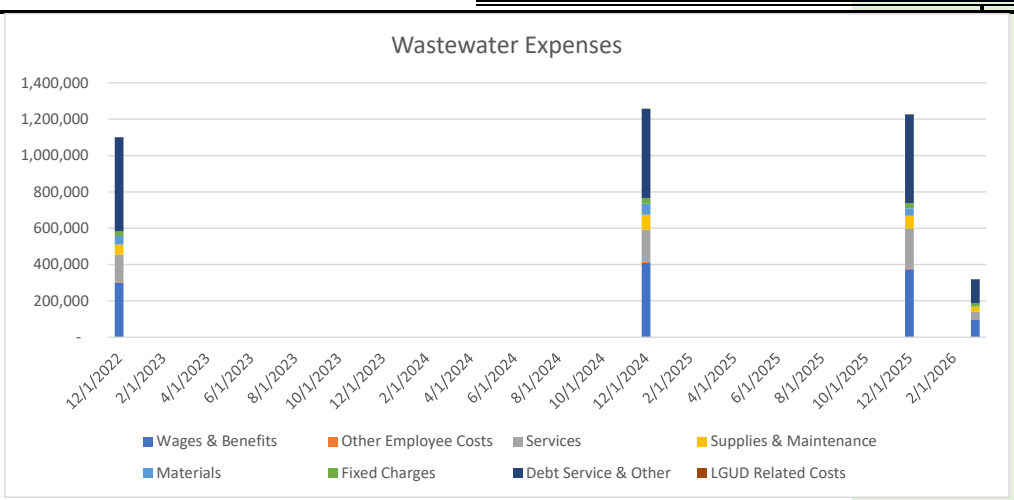
Village of Sister Bay
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620	Enterprise Fund - Wastewater	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
620-62500-133-000	INSURANCE, MEDICAL	47,945	53,519	68,909	70,215	21,918	37,313	72,441	72,015
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

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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
		47,491	62,735	60,019	40,218	1,858	18,869	66,000	69,500
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



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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 REVENU	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-		
630-63500-140-000	VISION	-	20	106	57	13	23	80	53

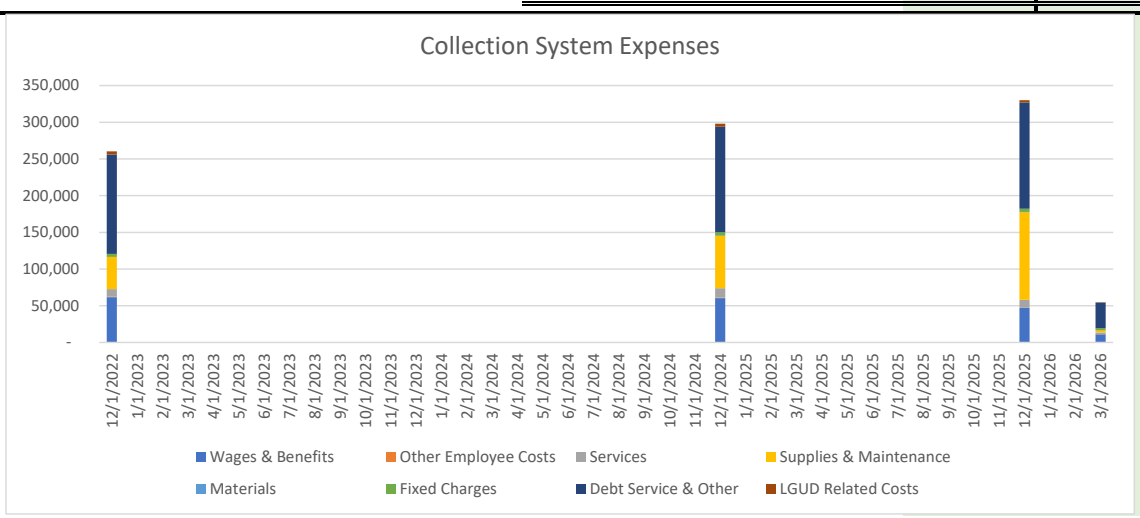
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630	Enterprise Fund - Collection	12/31/2022	12/31/2023	12/31/2024	12/31/2025	3/31/2026	6/30/2026	2026	2027
Account	Description	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
630-63500-141-000	UNIFORMS & CLOTHING	198	186	210	201	-	-	250	250
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								
630-63500-602-000	INTEREST ON LONG-TERM DEBT - C	-	-	-	-	-	-	-	-

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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
		-	-	-	-	-	-	-	-
630-63500-900-000	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



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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								

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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	2,000,000
		-	-	-	-	-	-	1,000,000	2,000,000
Total Marina Revenues		831,461	942,707	997,649	1,000,249	636,689	819,482	1,970,548	2,999,953
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

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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
690-53540-190-000	ALLOCATION TO TKH	(1,448)	-	-	-	-	-	-	-
		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

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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
690-53540-353-000	GENERAL SUPPLIES	2,380	6,731	767	(855)	-	79	4,000	4,000
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	GROUNDS 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	2,016,500
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	2,257,865
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	-

Village of Sister Bay
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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
690-53541-203-000	TELEPHONE	(20)	-	-	-	-	-	-	-
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	2,877,016
	Net Income/(Loss)	**60,066**	**205,770**	**270,333**	**190,109**	**242,516**	**160,769**	**(428,165)**	**122,937**
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**	**2,784,770**
	Proof to Audit	*2,245,796*							

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	2,257,865
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

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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
	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
		771,395	736,937	727,316	810,140	394,173	654,518	2,398,713	2,877,016

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